BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

RECEIVED-FPSC
08 OCT 27 PM 2:46
COMMISSION CLERK

CERTIFICATE OF SERVICE

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

Aqua Utilities Florida, Inc.
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

COM 5+1
ECR ____
GCL ____
OPC ____
RCP ____
SSC ____
SGA ____
ADM ____
CLK ____

Ralph R. Jaeger

RALPH R. JAEGER, SENIOR ATTORNEY
FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
Telephone: (850) 413-6234

DOCUMENT NUMBER-DATE
10127 OCT 27 08
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 CHARLESTON J. WINSTON,** Appearing On Behalf Of The Staff Of The Florida Public Service Commission

DATE FILED: October 27, 2008

DOCUMENT NUMBER-DATE
10127 OCT 27 08
FPSC-COMMISSION CLERK

DIRECT TESTIMONY OF CHARLESTON J. WINSTON

Q. Please state your name and business address.

A. My name is Charleston J. Winston and my business address is 2540 Shumard Oak Blvd., Tallahassee, Florida, 32399.

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

A. I am employed by the Florida Public Service Commission (FPSC or Commission) as a Professional Accountant Specialist in the Division of Regulatory Compliance.

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

A. I have been employed by the Commission since January, 1986.

Q. Briefly review your educational and professional background.

A. I have a Bachelor of Science degree in Accounting and Finance from the University of South Carolina. I was promoted to a Regulatory Analyst Supervisor of the Orlando district office in May of 1999 and held that position until the Orlando office was closed in 2005.

Q. Please describe your current responsibilities.

A. Currently, I am a Professional Accountant Specialist with the responsibilities of planning and managing the most complex audits of regulated companies, affiliate company transactions, multi-layered cost allocation, cross-subsidization issues, anti-competitive behavior, and fraud. I also am responsible for creating audit work programs to meet a specific audit purpose and assisting the field audit supervisor in reviewing staff reports and work papers for compliance with audit standards.

DOCUMENT NUMBER-DATE
10127 OCT 27 08
FPSC-COMMISSION CLERK

Q. Have you presented testimony before this Commission?

A. Yes. I testified in the United Telephone Company Rate Case, Docket No. 910980-TC, the Southern States Rate Case, Docket No. 950495-WS, the Mid-County Services, Inc. Rate Case, Docket No. 971065-SU, and the BellSouth Telecommunications, Inc. 2005 storm cost recovery case, Docket No. 060598-TL.

Q. What is the purpose of your testimony today?

A. The purpose of my testimony is to sponsor 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, Volusia, and Washington Counties. This audit report is filed with my testimony and is identified as Exhibit CJW-1. I am only testifying on Audit Findings 6-10, 12, 14, and 19. The remaining findings will be addressed by Debra Dobiac and Intesar Terkawi.

Q. Did you prepare or cause to be prepared under your supervision, direction, and control this audit report?

A. Yes, I was the audit manager of this audit. I was responsible for coordinating the audit, tracking the progress of the audit, and merging the work of all the audit staff into the one report and the combined work papers.

Q. Please describe the specific audit procedures you used in auditing rate base for the audit findings that you are testifying on.

A. For Utility Plant in Service (UPIS), we reconciled the beginning plant in service balance to the Utility's books and to the prior Commission orders and traced the plant

additions and retirements by year to the Utility's annual reports. We judgmentally selected a sample of additions and retirements from the general ledger and tested the sample of plant in service additions for the following: date acquired, original cost, account recorded, and appropriate retirements. We tested the sample of retirements for the following: cost retired, account number, date of retirement or disposition, amount of accumulated depreciation retired, amount of proceeds/cost of removal, and amount of gain/loss recorded in Utility books after disposal. We also reconciled the plant in service additions and retirements to the Utility's general ledger and traced the cost of land to the warranty deeds.

For Contributions In Aid of Construction (CIAC), we reconciled the beginning balances to the Utility's books and the prior Commission orders. We sampled CIAC additions and reviewed the following: description of asset or fees received, date acquired, original cost, account number where recorded, and if the amount collected is authorized in the Utility tariff. We reconciled CIAC additions to the Utility's general ledger.

For Accumulated Depreciation and Depreciation Expense, we reconciled accumulated depreciation accruals to the Utility's general ledger and reviewed the methodology for calculating annual accumulated depreciation accruals, the service lives used, the methodology for accounting for retirements and adjustments, and the current period depreciation expense by sub-account.

For Accumulated Amortization of CIAC and Amortization Expense, we reconciled accumulated amortization accruals to the Utility's general ledger and reviewed the methodology for calculating annual accumulated amortization accruals, the methodology for accounting for retirements and adjustments, and the current period amortization expense.

For the working capital allowance, we analyzed the Utility's calculation of the

components of working capital. We sampled deferred debits to determine if the timing, amount, reasonableness and re-occurring nature of the amounts were correct and recalculated the working capital balances. We also recalculated the percentages used to allocate current assets and current liabilities, by system between water and wastewater, where applicable.

Q. Please describe the specific audit procedures you used in auditing capital structure, for the audit findings that you are testifying on.

A. We determined that the Utility is collecting and accounting for customer deposits authorized in its Commission approved tariff and verified that the Utility is calculating and remitting interest on customer deposits pursuant to Rule 25-30.311, Florida Administrative Code. We reconciled Aqua Utilities Florida, Inc.'s capital structure to the general ledger, Minimum Filing Requirements (MFRs) and Aqua America Inc.'s annual report. We reviewed the allocations from Aqua America, Inc.'s annual report to Aqua Utilities Florida, Inc.'s capital structure. We reviewed and recalculated the allocations from Aqua Utilities Florida, Inc.'s to the individual systems. We traced a sample of Aqua America, Inc.'s debt to the debt agreements and reviewed them for the proper amount, period and classification.

Q. Please describe the specific audit procedures you used in auditing net operating income, for the audit findings that you are testifying on.

A. For revenues, we tested the reasonableness of the Utility revenues by multiplying average consumption times the number of customers for each class of service, and compared it to a schedule of Utility revenues by customer class for the historical test year. We reconciled revenues reported on the Regulatory Assessment Fee (RAF) filings to the

Utility's books and records, and recalculated the amount of RAF fees due based on the Utility's revenues reported. We traced revenue balances in the MFRs to the Utility trial balance.

For Operation and Maintenance (O&M) expenses, we reconciled the general ledger expenses to the MFR O&M Expenses for the 83 systems. We performed an analytical review of the O&M Expenses of 2006 and 2007 reported in the annual reports and used this as a basis for choosing the systems to be sampled. Each system that had an increase in the 2007 O&M expenses of 25 percent or more was selected. Based on this criteria, we noted ten systems that qualified for further testing. We verified Utility salaries, pensions, and benefit expenses by tracing them to the Utility's books and records and reviewed a description of all services provided by Utility employees and officers. For Utility sludge hauling expense, we traced amounts to the Utility's books and records, and obtained contracts or other supporting documentation. For Utility purchased power expenses, Utility chemical expenses, and Utility materials and supplies expenses, we traced amounts to the Utility's books and records, and traced a sample of invoices to supporting documentation. For Utility contractual service expenses, Utility rental expense, Utility transportation expense, and Utility insurance expense, we traced amounts to the Utility's books and records, traced a sample of invoices to supporting documentation, and reviewed all material contracts, agreements, or policies. For Utility miscellaneous expense, we traced amounts to the Utility's books and records, and traced a sample of invoices to supporting documentation. For Utility bad debt expense, we analyzed bad debt expense and determined the basis that the Utility uses to determine the bad debt expense.

For Taxes Other Than Income (TOTI), we verified real estate and tangible property tax incurred by the Utility for the historical test year, and ensured that all

property tax expense reflects the maximum discount available, and that real estate taxes incurred are only for Utility property in service. We also reconciled TOTI amounts to the Utility's general ledger.

Q. Please describe the specific audit procedures you used in auditing affiliate transactions.

A. For rate base affiliate transactions, we reconciled Aqua America Inc.'s plant in service, accumulated depreciation, and depreciation expense to the general ledger. We reviewed Aqua America Inc.'s continuing property records for plant additions, retirements, cost of removal, and salvage. We recalculated accumulated depreciation and depreciation expense for proper amount and rates. We reviewed the methodology for the allocation of plant in service, accumulated depreciation and depreciation expense from Aqua America, Inc., to Aqua Utilities Florida, Inc. We reviewed the allocation methodologies for allocating plant in service, accumulated depreciation and depreciation expense from Aqua Utilities Florida, Inc., to the individual systems. We sampled plant in service, accumulated depreciation and depreciation expense for the proper amount, classification period, non-recurring and support documentation.

For O&M affiliate transactions, we reviewed total expenses allocated to the individual systems from Aqua America, Inc. and Aqua Utilities Florida, Inc. We traced the total Aqua America, Inc., and Aqua Utilities Florida, Inc. expenses allocated to the individual systems to the general ledgers. We reviewed and recalculated the methodology of allocating expenses from Aqua America, Inc., and Aqua Utilities Florida, Inc. and sampled allocated expenses for the proper amount, period, classification, whether non-Utility related, nonrecurring, unreasonable or imprudent.

Q. Please review the audit findings in the audit report, that are you are testifying on.

A. **Audit Finding 6**

Audit Finding 6 addresses the amortization of deferred debits. The audit work papers that are associated with the working capital allowance are filed with my testimony and are identified as Exhibit CJW-2. The Utility amortized the deferred debits accounts for the systems Grand Terrace, Picciola Island, and Jungle Den over three years. Commission Rule 25-30.433(8), Florida Administrative Code, provides that "non-recurring expenses shall be amortized over a 5-year period unless a shorter or longer period of time can be justified." The Utility states that the deferred debits are comprised of permits and that these permits must be renewed every three years; therefore, a lesser period of time for amortization is justified.

Audit Finding 7

Audit Finding 7 discusses accrued taxes. The ending balance for accrued taxes for all systems, as included in the working capital allowance, is a year-end debit balance of $2,860,234 and a 13-month average debit balance of $1,155,342. The Utility specified that the "accrued liabilities section on the balance sheet in the MFR reports the liabilities owed and since more taxes are due to the company and not owed from the company a negative amount appears on the accrued taxes section of the balance sheet." The Utility provided a detailed listing of system balances. However, the listing of system balances did not address why the accrual has a substantial debit balance. The Utility should reconcile the accrued taxes so that it is clear how much is owed for each type of tax and how much is a receivable for each type of tax.

Audit Finding 8

Audit Finding 8 addresses the capital structure. We found that Aqua Utilities Florida, Inc. derives its source of funding from Aqua America, Inc. and prepared the consolidated capital structure for the parent company Aqua America, Inc., that is shown in the audit report.

Audit Finding 9

Audit Finding 9 discusses customer deposits. The customer deposits from the MFR D-7 schedule did not trace to the trial balance. The basis for this error was in the preparation of the MFRs. As such, Account 235 - Customers Deposits should be reduced by $62,378 to adjust the MFR balance to the Utility books.

However, in its response to the audit report, the Utility pointed out an error in staff's calculation of the 13-month average for the Ravenswood, Rosalie Oaks, and Summit Chase systems. The Utility response indicates that the corrected 13-month average for these systems should be $926 (compared to the $1,002 included in the audit report). This results in a $76 reduction to our adjustment of $62,378, for an adjusted amount of $62,302.

Audit Finding 10

Audit Finding 10 discusses prior period expenses. Our audit found that Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $12,255 for prior period expenses. These expenses should be disallowed in this rate proceeding. The following accounts should be reduced to remove the expenses that are related to a prior period.

604	Employee Pension and Benefits	$ 1,540
633	Contractual Services – Legal	$ 626

636	Contractual Services – Other	$10,065
675	Miscellaneous Expenses	$ 24

Audit Finding 12

Audit Finding 12 discusses shareholders services expenses. The audit work papers that are associated with this issue are filed with my testimony and are identified as Exhibit CJW-3. Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $32,134 for shareholder services expenses. These expenses were for Transfer Agent and Registrar and Investor Communication Services that included Annual Stockholders' Meeting, shareholders correspondence, stock certificate mailings, stock accounts maintenance, and salaries, etc. In a prior Commission order addressing shareholder services expense for Southern States Utilities, Inc. (see Commission Order No. PSC-96-1320-FOF-WS, issued October 30, 1996, in Docket No. 950495-WS), the Commission found that:

> Through the ROE leverage formula, we have allowed recovery of costs associated with being a publicly traded utility. Specifically, in the calculation of the appropriate cost of equity, we recognized an additional 25 basis points to the otherwise determined cost of equity to provide for these costs. To ask SSU's ratepayers to pay 25 basis points on ROE in addition to the amount requested by SSU would be duplicative. We also question whether the benefits SSU receives from MP&L are worth $208,776 to the ratepayers in Florida. Consequently, we shall disallow all of the utility's requested shareholder services expenses of $208,776.

In prior leverage graph proceedings, the Return on Equity has been established to include costs such as these. On October 23, 2008, the Commission conducted a hearing

in the current leverage graph docket and a decision in that docket is still pending. Based on past decisions regarding the leverage graph and the decision in the above order, I recommend that the shareholder services expenses in the amount of $32,134 should be disallowed.

Audit Finding 14

Audit Finding 14 discusses letter of credit expenses. The audit work papers that are associated with allocated expenses are filed with my testimony and are identified as Exhibit CJW-4. Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $1,345 for Standby Letters of Credit expenses in Miscellaneous Expenses, Account 675. Our audit report recommended that the $1,345 should be recorded in Account 181, Unamortized Debt Discount and Expense and amortized over the period of the loan. The Utility response to the audit report asserts that fees for the letters of credit are annual expenses and should be a Miscellaneous expense. However, the Utility response still has not fully explained the purpose of the letters of credit and I defer any changes to my opinion until we have more information.

Audit Finding 19

Audit Finding 19 discusses depreciation expense. Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $17,352 for depreciation expenses in Account 403 – Depreciation Expenses. The audit report summarizes the allocated depreciation expense and the related plant accounts. The audit work papers that are associated with this issue are filed with my testimony and are identified as Exhibit CJW-5.

Q. Does this conclude your testimony?

A. Yes.

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 CHARLESTON J. WINSTON,** Appearing On Behalf Of Staff

EXHIBIT CJW-1: Audit Report

DOCUMENT NUMBER-DATE
10127 OCT 27 08
FPSC-COMMISSION CLERK

STATE OF FLORIDA

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY COMPLIANCE
BUREAU OF AUDITING

Tallahassee District Office

AQUA UTILITIES FLORIDA, INC.

FILE AND SUSPEND RATE CASE

TEST YEAR ENDED DECEMBER 31, 2007

DOCKET NO. 080121-WS
AUDIT CONTROL NO. 08-093-1-1

Charleston J. Winston, Audit Manager

Intesar Terkawi, Audit Staff

Hymavathi Vedula, Audit Staff

Debra Dobiac, Audit Staff

Donna Brown, Audit Staff

Lynn M. Deamer, Audit Supervisor

DOCUMENT NUMBER-DATE
10127 OCT 27 08
FPSC-COMMISSION CLERK

TABLE OF CONTENTS

AUDITOR'S REPORT PAGE

I. PURPOSE 1

II. OBJECTIVES AND PROCEDURES 2

III. AUDIT FINDINGS 7

1. LAKE SUZY - WATER 7
2. LAKE SUZY - WASTEWATER 8
3. ROSALIE OAKS & VILLAGE WATER 9
4. PLANT IN SERVICE & ACCUMULATED DEPRECIATION 10
5. ACCUMULATED AMORIZATION OF CIAC 14
6. DEFERRED DEBITS - AMORTIZATION 15
7. ACCRUED TAXES 16
8. CAPITAL STRUCTURE 17
9. CUSTOMER DEPOSITS 19
10. PRIOR PERIOD EXPENSES 22
11. CAPITALIZATION 26
12. SHAREHOLDERS SERVICES EXPENSES 27
13. FINES & PENALTIES 34
14. LETTER OF CREDIT EXPENSES 36
15. PRELIMINARY STUDY 40
16. OUT OF PERIOD EXPENSES 41
17. PRELIMINARY SURVEY EXPENSES 42
18. LAKE SUZY WASTEWATER LAND TRANSFER 43
19. DEPRECIATION EXPENSE 45

DIVISION OF REGULATORY COMPLIANCE
AUDITOR'S REPORT

September 18, 2008

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have performed the procedures enumerated later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request. We have applied these procedures to the Minimum Filing Requirements (MFRs) prepared by Aqua Utilities Florida, Inc. in support for rate relief in Docket No. 080121-WS for the test period ending December 31, 2007.

This audit was performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

II. OBJECTIVES AND PROCEDURES

RATE BASE:

A. **Objective – Plant in Service:** To determine that property exists and is owned by the utility. To determine that additions are authentic, recorded at original cost, and properly classified in compliance with Commission Rules and the NARUC Uniform System of Accounts. To verify that the proper retirements were made when a replacement item was put in service. To determine that the land is owned by the utility and included in rate base at original cost.

1. We reconciled the beginning plant in service balance to the utility's books and to the prior Commission orders. We traced the filing additions and retirements by year to the utility's annual reports.

2. We judgmentally selected a sample of additions and retirements from the general ledger. We tested the sample of plant in service additions for the following: date acquired, original cost, account recorded, and appropriate retirements. We tested the sample of retirements for the following: cost retired, account number, date of retirement or disposition, amount of accumulated depreciation retired, amount of proceeds/cost of removal, and amount of gain/loss recorded in utility books after disposal.

3. We reconciled the plant in service additions and retirements to the utility's general ledger. We traced the cost of land to the warranty deeds. Audit Findings 1 through 4 and 18 address the Utility Plant in Service balances in the filing.

B. **Objective – Contributions in Aid of Construction (CIAC):** To determine that utility CIAC balances are properly stated and are reflective of service availability charges authorized in the utility's approved Commission tariff.

1. We reconciled the beginning CIAC balances to the utility's books and the prior Commission orders. We read the utility's authorized tariff to determine the type and amount, if any, of service availability fees for new customer additions, and inquired if the utility had any special agreements, developer agreements, and whether or not it has received donated property as CIAC.

2. We sampled CIAC additions and reviewed the following: description of asset or fees received, date acquired, original cost, account number where recorded, and if the amount collected is authorized in the utility tariff. We reconciled CIAC additions to the utility's general ledger. Audit Finding 1 addresses the CIAC balances in the filing.

C. Objective – Accumulated Depreciation and Depreciation Expense: To verify that accumulated depreciation and depreciation expense is calculated using the Commission authorized rates and that the calculations are correct.

1. We scheduled accumulated depreciation accruals to include: beginning and ending balances by UPIS sub-account, methodology for calculating annual accumulated depreciation accruals, service lives used to determine accrual multiplier, methodology for accounting for retirements and adjustments, and current period depreciation expense by sub-account.

2. We reconciled accumulated depreciation accruals to the utility's general ledger. Audit Findings 1 through 4 address the accumulated depreciation balances in the filing.

D. Objective – Accumulated Amortization on CIAC and Amortization Expense: To determine that CIAC accumulated amortization balances are properly stated and that annual accruals are reflective of depreciation rates authorized in the utility's last Commission rate case proceeding.

1. We reconciled beginning balances to the utility's books and the prior Commission orders. We scheduled accumulated amortization accruals to include: beginning and ending balances by function or service, methodology for calculating annual accumulated amortization accruals, methodology used to determine accrual multiplier, methodology for accounting for retirements and adjustments, and current period amortization expense.

2. We reconciled accumulated amortization accruals to the utility's general ledger. Audit Findings 1 and 5 address the accumulated amortization of CIAC balances in the filing.

E. Objective – Working Capital: To determine that the Working Capital calculation is accurate.

1. We analyzed the utility's calculation of the components of working capital. We sampled deferred debits to determine if the timing, amount, reasonableness and re-occurring nature of the amounts were correct. We recalculated the working capital balances.

2. We recalculated the percentages used to allocate current assets and current liabilities, by system between water and wastewater, where applicable. Audit Findings 6 and 7 address the components of working capital.

CAPITAL STRUCTURE

A. Objective – Capital Structure: To determine that capital structure represents utility debt, capital stock, retained earnings, deferred taxes, customer deposits, and other available funds for investment in utility plant, inventory, and operations.

1. We determined that the utility is collecting and accounting for customer deposits authorized in its Commission approved tariff and verified that the utility is calculating and remitting interest on customer deposits per Rule 25-30.311, Florida Administration Code. Other components of the capital structure reviewed are discussed in the Affiliated Transaction section because Aqua Utilities Florida, Inc., derives its funding from its parent company, Aqua America, Inc. Audit Finding 9 addresses the customer deposits reported in the filing.

REVENUE AND EXPENSES:

A. Objective - Revenue: To verify that revenues earned from the utility property during the test year are recorded and included in the filed exhibits, to verify that the utility is billing the approved tariff rates, and that the revenues are classified in compliance with the Commission Rules and Uniform System of Accounts.

1. We tested the reasonableness of the utility revenues by multiplying average consumption times the number of customers for each class of service, and compared it to a schedule of utility revenues by customer class for the historical test year.

2. We reconciled revenues reported on the Regulatory Assessment Fee (RAF) filing to the utility's books and records, and recalculated the amount of RAF fees due based on the utility's revenues reported. We agreed revenue balances in the MFR to the utility trial balance.

B. Objective - Expenses: To determine that operation and maintenance costs are classified according to the Commission Rules and Uniform System of Accounts, that expenditures are appropriate for regulatory policy, that the amounts on the invoice agree with the general ledger, and that expenditures are recorded in the proper period.

1. We reconciled the general ledger Operation and Maintenance Expenses to the MFR Operation and Maintenance Expenses for the 83 systems. We performed an analytical review of the Operation and Maintenance Expenses of 2006 and 2007 reported in the 2006 and 2007 annual reports, as a basis for choosing the systems to be sampled. Each system that had an increase in the 2007 Operation and Maintenance expenses of 25% or more was selected. Based on this criteria, the audit staff noted ten systems that qualified for further testing.

2. On auditing the ten systems, the audit staff found that almost all of them have one common factor. The fines and penalties are reported in error in Account 675/775 Miscellaneous Expenses. The audit staff analyzed the general ledger and the list of the fines and penalties provided by the company of the other 73 systems, and removed the fines and penalties for the 73 systems to Account 426 Miscellaneous Non-utility Expenses.

3. We verified utility salaries, pensions and benefit expenses by tracing them to the utility's books and records. We reviewed a description of all services provided by utility employees and officers.

4. For utility sludge hauling expense, we traced amounts to the utility's books and records, and obtained contracts or other service contracts. For utility purchased power expenses, utility chemical expenses, and utility materials and supplies expenses, we traced amounts to the utility's books and records, and traced a sample of invoices to supporting documentation.

5. For utility contractual service expenses, utility rental expense, utility transportation expense, and utility insurance expense, we traced amounts to the utility's books and records, traced a sample of invoices to supporting documentation, and reviewed all material contracts, agreements, or policies.

6. For utility miscellaneous expense, we traced amounts to the utility's books and records, and traced a sample of invoices to supporting documentation. For utility bad debt expense, we analyzed bad debt expense and determined the basis that the utility uses to determine the bad debt expense. Audit Findings 10 through 19 address our findings on Operation Expenses.

C. **Objective – Taxes other than Income Taxes**: To determine the appropriate costs for taxes other than income taxes for the test year.

1. We verified real estate and tangible property tax incurred by the utility for the historical test year, and ensured that all property tax expense reflects the maximum discount available, and that real estate taxes incurred are only for utility property in service. We also reconciled taxes other than income amounts to the utility's general ledger.

AFFILIATED TRANSACTIONS

A. **Objective – Plant in service, accumulated depreciation and depreciation expense:** To determine that plant in service, accumulated depreciation and depreciation expense are stated, calculated and allocated properly.

1. We reconciled Aqua America Inc.'s plant in service accumulated depreciation and depreciation expense to the general ledger. We reviewed Aqua America Inc.'s continuing property records for plant additions, retirements, cost of removal and salvage. We recalculated accumulated depreciation and depreciation expense for proper amount and rates. We reviewed the methodology for the allocation of plant in service, accumulated depreciation and depreciation expense from Aqua America, Inc., to Aqua Utilities Florida, Inc. The allocation methodology for allocating plant in service, accumulated depreciation and depreciation expense from Aqua Utilities Florida, Inc., to the individual systems were reviewed. Sampled plant in service, accumulated depreciation and depreciation expense for the proper amount, classification period, non-recurring and support documentation. Audit Finding 19 addresses our finding on the allocation of depreciation expenses.

B. Objective – Capital Structure: To determine Aqua Utilities Florida, Inc.'s capital structure, excluding customer deposits and accumulated deferred income taxes, is properly stated.

1. Aqua Utilities Florida, Inc.'s capital structure was reconciled to the general ledger, Minimum Filing Requirements (MFRs) and Aqua America Inc.'s annual report. We reviewed the allocations from Aqua America, Inc.'s annual report to Aqua Utilities Florida, Inc.'s capital structure. The allocations from Aqua Utilities Florida, Inc.'s to the individual systems were reviewed and recalculated. A sample of Aqua America, Inc.'s debt was traced to the debt agreements and reviewed for the proper amount, period and classification. The audit staff prepared a capital structure for Aqua America, Inc. More information may be found in Audit Finding No. 8.

C. Objective – Operation and Maintenance Expenses: To determine that operation and maintenance expenses are stated, calculated and allocated properly.

1. Obtained and reviewed total expenses allocated to the individual systems from Aqua America, Inc. and Aqua Utilities Florida, Inc. Total Aqua America, Inc., and Aqua Utilities Florida, Inc. expenses allocated to the individual systems were traced the general ledgers. Reviewed and recalculated the methodology of allocating expenses from Aqua America, Inc., and Aqua Utilities Florida, Inc. We sampled allocated expenses for the proper amount, period, classification, whether non-utility related, nonrecurring, unreasonable and imprudent. Audit Findings 10, 12 and 14 address our findings on the allocation of expenses.

III. AUDIT FINDINGS

AUDIT FINDING NO. 1

SUBJECT: LAKE SUZY - WATER

AUDIT ANALYSIS: The utility balance for Utility Plant in Service (UPIS) for the Lake Suzy water system at December 31, 2007 was $905,752. We requested supporting documentation for a sample of plant additions. The utility did not provide supporting documentation for $534,219 in plant additions. Therefore, we recommend that this amount be removed from UPIS. This further results in an adjustment to accumulated depreciation of $108,901 and depreciation expense of $13,417. Since a portion of these plant in service assets are contributed property, CIAC should also be adjusted by $137,077, accumulated amortization of CIAC should be adjusted by $8,891, and amortization expense should be adjusted by $3,188.

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

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	$108,901	
271	CIAC	$137,077	
439	Adjustments to Retained Earnings	$307,363	
272	Accumulated Amortization of CIAC		$ 8,891
309	Supply Mains		$ 218
331	Transmission and Distribution Mains		$443,382
333	Services		$ 15,873
334	Meters & Meter Installations		$ 32,487
335	Hydrants		$ 34,364
339	Other Plant & Misc. Equipment		$ 7,897
403	Depreciation Expense		$ 10,229

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 101 Plant in Service year end balance should be reduced by $534,219, Account 108 Accumulated Depreciation year end balance should be reduced by $108,901, Account 271 Contributions in Aid of Construction year end balance should be reduced by $137,077, Account 272 Accumulated Amortization of CIAC year end balance should be reduced by $8,891, and Account 403 Depreciation Expense should be reduced by $10,229. A related adjustment should be made to the 13-month averages.

AUDIT FINDING NO. 2

SUBJECT: LAKE SUZY - WASTEWATER

AUDIT ANALYSIS: The utility balance for Utility Plant in Service (UPIS) for the Lake Suzy wastewater system at December 31, 2007 was $2,264,137. We requested supporting documentation for a sample of plant additions. The utility did not provide supporting documentation for $1,119,520 in plant additions. Therefore, we recommend that this amount be removed from UPIS. This further results in an adjustment to accumulated depreciation of $359,506 and depreciation expense of $36,147.

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

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	$359,506	
439	Adjustments to Retained Earnings	$796,161	
354	Structures & Improvements		$516,754
360	Collection Sewers - Force		$ 53,942
361	Collection Sewers – Gravity		$254,474
362	Special Collecting Structures		$ 28,699
363	Services to Customers		$ 72,722
364	Flow Measuring Devices		$ 1,353
370	Receiving Wells		$ 45,000
371	Pumping Equipment		$125,320
380	Treatment & Disposal Equipment		$ 21,256
403	Depreciation Expense		$ 36,147

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 101 Plant in Service year end balance should be reduced by $1,119,520, Account 108 Accumulated Depreciation year end balance should be reduced by $359,506, Account 403 Depreciation Expense should be reduced by $36,147. A related adjustment should be made to the 13-month averages.

AUDIT FINDING NO. 3

SUBJECT: ROSALIE OAKS - WATER/WASTEWATER
VILLAGE WATER – WATER/WASTEWATER

AUDIT ANALYSIS: Rosalie Oaks - Water and Wastewater systems were grandfathered-in per FPSC Order No. PSC -98-0381-PAA-WS, issued March 6, 1998. The utility provided a warranty deed and a title insurance policy in support of a land purchase for Rosalie Oaks - Wastewater, but included $-0- for land in its plant in service balance. The utility also provided an original cost study that was conducted as of December 31, 2005.

Village Water - Water and Wastewater systems were grandfathered-in per FPSC Order No. PSC -99-1882-PAA-WS, issued September 21, 1999. The utility provided an original cost study that was conducted as of December 31, 2004. The following was noted:

		Plant in Service	
System	**MFR**	**Cost Study**	**Variance**
Rosalie Oaks - Water	84,590	234,688	(150,098)
Rosalie Oaks - Wastewater	298,126	411,160	(113,034)
Village Water - Water	303,276	465,017	(161,741)
Village Water - Wastewater	1,088,107	814,309	273,798

Auditor was not able to determine appropriate balances because there was no available source documentation to support the recorded amounts.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: Final disposition for this Finding is deferred to the analyst.

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: Final disposition for this Finding is deferred to the analyst.

AUDIT FINDING NO. 4

SUBJECT: PLANT IN SERVICE AND ACCUMULATED DEPRECIATION

LAKE JOSEPHINE – WATER

AUDIT ANALYSIS: The utility included $329,672 in the MFR plant in service balance without appropriate supporting documentation. Therefore, accumulated depreciation was overstated by $65,463 and depreciation expense was overstated by $10,615. The utility included $17,395 in the MFR accumulated depreciation balance from 1997 and 1998 which was prior to the last rate case but not included in FPSC Order No. PSC-001389-PAA-WU, issued July 31, 2000.

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

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	$ 82,858	
439	Adjustments to Retained Earnings	$257,429	
304	Structures and Improvements		$ 48,194
307	Wells and Springs		$ 27,279
309	Supply Mains		$ 47,319
311	Pumping Equipment		$ 3,467
320	Water Treatment Equipment		$ 67,496
331	Transmission and Distribution Mains		$114,791
333	Services		$ 11,100
343	Tools, Shop, and Garage Equipment		$ 3,192
347	Miscellaneous Equipment		$ 6,834
403	Depreciation Expense		$ 10,615

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 101 Plant in Service year end balance should be reduced by $329,672, Account 108 Accumulated Depreciation year end balance should be reduced by $82,858, and Account 403 Depreciation Expense should be reduced by $10,615. A related adjustment should be made to the 13-month averages.

SEBRING LAKES - WATER

AUDIT ANALYSIS: On the MFR, the utility included $10,670 in Account 331 Transmission and Distribution Mains, $3,222 in Account 333 Services, and $6,230 in Account 334 Meters and Meter Installation. These amounts were unsupported additions noted in, but excluded from rate

base as per FPSC Order No. PSC-02-0651-PAA-WU, issued May 13, 2002. Therefore, these amounts should be removed from the MFR. Also, accumulated depreciation was overstated by $4,005 and depreciation expense was overstated by $640.

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

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	$ 4,005	
439	Adjustments to Retained Earnings	$16,757	
331	Transmission and Distribution Mains		$10,670
333	Services		$ 3,222
334	Meters and Meter Install		$ 6,230
403	Depreciation Expense		$ 640

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 101 Plant in Service year end balance should be reduced by $20,122, Account 108 Accumulated Depreciation year end balance should be reduced by $4,005, and Account 403 Depreciation Expense should be reduced by $640. A related adjustment should be made to the 13-month averages.

LAKE OSBORNE ESTATES - WATER

AUDIT ANALYSIS: The utility included a net overstatement of $3,289 in the MFR plant in service balance dating back to the last rate case, but not included in FPSC Order No. PSC-97-1149-FOF-WU, issued September 30, 1997. Therefore, accumulated depreciation was overstated by $941 and depreciation expense was overstated by $84.

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

NARUC Acct. No	Account Description	Debit	Credit
108	Accumulated Depreciation	$ 941	
439	Adjustments to Retained Earnings	$ 2,432	
301	Organization	$ 870	
309	Supply Mains	$ 1,700	
339	Other Plant & Misc Equip Intangible	$ 4,787	
302	Franchises		$ 750
331	Transmission and Distribution Mains		$ 3,925

331	Transmission and Distribution Mains	$ 3,925
334	Meters & Meter Installations	$ 5,245
340	Office Furniture & Equipment	$ 726
403	Depreciation Expense	$ 84

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 101 Plant in Service year end balance should be reduced by $3,289, Account 108 Accumulated Depreciation year end balance should be reduced by $941, and Account 403 Depreciation Expense should be reduced by $84. A related adjustment should be made to the 13-month averages.

ARRENDONDO ESTATES/FARMS - WATER

AUDIT ANALYSIS: The utility included $16,992 in the MFR accumulated depreciation balance. This amount was unsupported dating back to but not included in FPSC Order No. PSC-96-0728-FOF-WS, issued May 30, 1996.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007.

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

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

JASMINE LAKES - WATER

AUDIT ANALYSIS: The utility included $35,249 in the MFR accumulated depreciation balance. This amount is unsupported after adjustments recorded in the books from audit findings noted in Docket No. 060368-WS.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007.

NARUC Acct. No	Account Description	Debit	Credit

108	Accumulated Depreciation	$35,249	
439	Adjustments to Retained Earnings		$35,249

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

AUDIT FINDING NO. 5

SUBJECT: ACCUMULATED AMORIZATION OF CIAC

OCALA OAKS – WATER

AUDIT ANALYSIS: The utility's MFR Accumulated Amortization of CIAC balance per FPSC Order 21349, issued June 7, 1989 stated that this balance was $67,362 as of December 31, 1987. Audit staff updated this amount through December 1998 for a balance of $241,005. MFR Schedule A13 states that this balance is $252,423. This is a difference of $11,418. The utility didn't provide any support when requested.

Therefore, audit staff recommends decreasing Accumulated Amortization of CIAC by $11,418.

EFFECT ON THE GENERAL LEDGER IF THE FILING IS ACCPETED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007.

NARUC Acct. No	Account Description	Debit	Credit
439	Adjustments to Retained Earnings	$11,418	
272	Accumulated Amortization of CIAC		$11,418

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 272 Accumulated Amortization of CIAC 13-month average balance should be reduced by $11,418.

TANGERINE – WATER

AUDIT ANALYSIS: The utility reduced the MFR accumulated amortization of CIAC balance by $2,830 twice. This amount was an adjustment ordered in FPSC Order No. PSC-05-1242A-PAA-WS, issued February 27, 2006.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007.

NARUC Acct. No	Account Description	Debit	Credit
272	Accumulated Amortization of CIAC	$2,830	
439	Adjustments to Retained Earnings		$2,830

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 272 Accumulated Amortization of CIAC 13-month average balance should be increased by $2,830.

AUDIT FINDING NO. 6

SUBJECT: DEFERRED DEBITS - AMORTIZATION

GRAND TERRACE - WATER
PICCIOLA ISLAND – WATER
JUNGLE DEN - WASTEWATER

AUDIT ANALYSIS: The utility amortized the Deferred Debits accounts for the systems Grand Terrace, Picciola Island, and Jungle Den over three years.

Rule 25-30.433, Florida Administrative Code, section 8 states that "non-recurring expenses shall be amortized over a *5-year* period unless a shorter or longer period of time can be justified". The utility states that the deferred debits are comprised of permits and that these must be renewed every three years, therefore a lesser period of time for amortization is justified.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: This information is provided for the analyst to make a final determination

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: This information is provided for the analyst to make a final determination

AUDIT FINDING NO. 7

SUBJECT: ACCRUED TAXES

AUDIT ANALYSIS: The ending balance for accrued taxes, as included in the working capital allowance, for all systems has a year end debit balance of $2,860,234 and a 13-month average balance of $1,155,342. Per the utility "The accrued liabilities section on the balance sheet in the MFR reports the liabilities owed and since more taxes are due to the company and not owed from the company a negative amount appears on the accrued taxes section of the balance sheet."

The utility provided a detailed listing of system balances, however, this response did not address why the accrual has a substantial debit balance. The company should reconcile the accrued taxes so that it is clear how much is owed for each type of tax and how much is a receivable for each type of tax.

This information will need to be reviewed by the analyst to determine what balances relate to a normalized expense for the test year. Any additional balance should be reviewed for appropriate disposition.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: This information is provided for the analyst's determination regarding a normalized amount.

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: This information is provided for the analyst's determination regarding a normalized amount.

AUDIT FINDING NO. 8

SUBJECT: CAPITAL STRUCTURE

AUDIT ANALYSIS: The Aqua Utilities Florida, Inc. Capital Structure used in the MFRs is shown below.

The Audit Staff prepared the consolidated capital structure for the parent company Aqua America, Inc., that is shown on the next page. We found that Aqua Utilities Florida, Inc. derives its source of funding from Aqua America, Inc.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: There is no effect on the general ledger.

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: This finding is for informational purposes only.

AQUA UTILITIES FLORIDA, INC.
CAPITAL STRUCTURE
TEST YEAR ENDED DECEMBER 31, 2007

Capital Component	Per Company	Percent of Total	Cost Rate	Weighted Cost Rate
COMMON STOCK	52,724,744	85.18%		
PAID IN CAPITAL	979,027	1.58%		
RETAINED EARNINGS	(17,942,759)	-28.99%		
TOTAL COMMON EQUITY	35,761,012	57.77%	10.25%	5.92%
LONG TERM DEBT	26,136,123	42.23%	5.10%	2.15%
TOTAL CAPITAL	61,897,135	100.00%		8.08%

AQUA AMERICA, INC. AND SUBSIDIARIES
CONSOLIDATED CAPITAL STRUCTURE
TEST YEAR ENDED DECEMBER 31, 2007

Capital Component	Per Company	Percent of Total	Cost Rate	Weighted Cost Rate
COMMON STOCK	67,049,620	3.03%		
PAID IN CAPITAL	572,050,832	25.82%		
TREASURY STOCK	(13,166,313)	-0.59%		
RETAINED EARNINGS	350,363,635	15.82%		
TOTAL COMMON EQUITY	976,297,774	44.07%	11.55%	5.09%
LONG TERM DEBT	1,238,980,341	55.93%	5.10%	2.85%
TOTAL CAPITAL	2,215,278,115	100.00%		7.94%

Common Equity cost rate is per Commission Order PSC-07-0472-PAA-WS, issued June 1, 2007

AUDIT FINDING NO. 9

SUBJECT: CUSTOMER DEPOSITS

AUDIT ANALYSIS: The customer deposits from the MFR D-7 schedule did not trace to the trial balance. The error was caused during the completion of monthly customer deposits activity for the MFR. Therefore, the 13 month average in the MFR should be adjusted.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: There is no effect on the general ledger.

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 235 Customers Deposits should be reduced by $62,378.

The year ended as of December 31, 2007 - Customer Deposits:

	13 Month Average 2007	December 31, 2007
Per MFR	$276,826.00	$300,520.02
Trial Balance	$217,045.27	$192,012.82
Difference	$(62,377.73)	$(108,507.20)

The allocations of these adjustments to the individual utility systems are shown on the schedule following this finding.

Customer Deposits By System

ACC UNIT	SYSTEM NAME	13 MONTH AVERAGE (Note 1)	MFR 13 MONTH AVERAGE	DIFFERENCE	2007 DEC TB	2007 DEC MFR	DIFFERENCE
6597	48 Estates	2.69	(3.00)	5.69	35.00	(35.00)	70.00
6567	Arrendondo Estates	(17,505.00)	(21,118.00)	3,613.00	(17,005.00)	(23,475.00)	10,950.00
6568	Arrendondo Farms	2,498.46	0.00	2,498.46	4,480.00		
6438	Beechers Point	(81.54)	(158.00)	76.46	(70.00)	(170.00)	100.00
6405	Carlton Village	(2,896.69)	(3,859.00)	962.31	(2,547.00)	(4,178.00)	1,631.00
6456	Chuluota	(35,372.74)	(41,840.00)	6,467.26	(32,753.12)	(44,226.12)	11,473.00
6406	East Lake Harris Estates	(602.54)	(681.00)	78.46	(585.00)	(699.00)	114.00
6407	Fern Terrace	(1,645.00)	(1,925.00)	280.00	(1,483.00)	(2,087.00)	604.00
6461	Fl Central Commerce Park	(2,507.31)	(4,033.00)	1,525.69	(1,935.00)	(4,605.00)	2,670.00
6408	Friendly Center	(232.00)	(348.00)	116.00	(203.00)	(377.00)	174.00
6433	Gibsonia Estates	(1,588.08)	(2,211.00)	622.92	(1,345.00)	(2,445.00)	1,100.00
6409	Grand Terrace	(1,292.77)	(1,631.00)	338.23	(1,182.00)	(1,742.00)	560.00
6556	Haines Creek	156.15	(105.00)	261.15	250.00	(190.00)	440.00
6462	Harmony Homes	(743.38)	(1,177.00)	433.62	(640.00)	(1,280.00)	640.00
6440	Hermits Cove	(929.23)	(1,101.00)	171.77	(844.00)	(1,174.00)	330.00
6410	Hobby Hills	(947.15)	(1,261.00)	313.85	(796.00)	(1,401.00)	605.00
6411	Holiday Haven	(1,726.23)	(2,116.00)	389.77	(1,595.00)	(2,247.00)	652.00
6413	Imperial	(1,399.23)	(1,643.00)	243.77	(1,315.00)	(1,695.00)	380.00
6441	Interlachen Park	(1,465.92)	(2,028.00)	62.08	(1,201.00)	(2,293.00)	592.00
6574	Jasmine Lakes	(47,216.38)	(64,715.00)	17,498.62	(40,466.00)	(71,205.00)	30,739.00
6467	Jungle Den	(822.92)	(869.00)	46.08	(796.00)	(896.00)	100.00
6595	Kings Cove	(10,059.31)	(10,175.00)	115.69	(9,902.00)	(10,332.00)	430.00
6401	Kingswood	(296.54)	(393.00)	96.46	(255.00)	(435.00)	180.00
6434	Lake Gibson Estates	(10,629.40)	(14,355.00)	3,725.60	(9,157.00)	(15,793.20)	6,636.20
6589	Lake Josephine	(4,035.46)	(5,111.00)	1,075.54	(3,632.00)	(5,482.00)	1,850.00
6558	Lake Osborne Estates	247.69	(237.00)	484.69	420.00	(400.00)	820.00
6582	Lake Suzy	(7,371.38)	(9,133.00)	1,761.62	(6,756.00)	(9,702.00)	2,946.00
6403	Leisure Lakes	(1,695.46)	(2,076.00)	380.54	(1,467.00)	(2,277.00)	810.00
6414	Morningview	(938.00)	(1,206.00)	268.00	(938.00)	(1,206.00)	268.00
6402	Oakwood	(1,361.31)	(1,797.00)	435.69	(1,199.00)	(1,959.00)	760.00
6577	Ocala Oaks	(19,727.69)	(23,725.00)	3,997.31	(17,820.00)	(25,540.00)	7,720.00
6436	Orange Hill	(1,947.00)	(2,587.00)	640.00	(1,747.00)		
6444	Palm Port	(1,467.92)	(1,624.00)	156.08	(1,416.00)	(1,641.00)	225.00
6429	Palm Terrace	(9,168.05)	(11,255.00)	2,086.95	(8,014.20)	(12,344.20)	4,330.00
6416	Palms MHP	(103.08)	(137.00)	33.92	(100.00)	(140.00)	40.00
6442	Park Manor	(500.00)			(500.00)		
6417	Picciola Island	(1,357.46)	(1,511.00)	153.54	(1,262.00)	(1,606.00)	344.00
6418	Piney Woods	(1,414.08)	(1,824.00)	409.92	(1,367.00)	(1,871.00)	504.00
6446	Pomona Park	(1,992.38)	(2,242.00)	249.62	(1,877.00)	(2,357.00)	480.00
6419	Quail Ridge	(1,144.62)	(1,325.00)	180.38	(1,060.00)	(1,410.00)	350.00
6561	Ravenswood	45.00	(42.00)	87.00	80.00	(80.00)	160.00
6447	River Grove	(934.62)	(993.00)	58.38	(885.00)	(1,014.00)	129.00
6562	Rosalie Oaks	186.67	(172.00)	358.67	280.00	(280.00)	560.00
6451	Saratoga Harbor	(557.00)	(1,030.00)	132.00	(347.00)	(1,228.00)	540.00
6452	Saratoga Harbor	(341.00)			(341.00)		
6933	Sebring Lakes	(535.38)	(725.00)	189.62	(420.00)	(840.00)	420.00
6420	Silver Lake Estates	(1,873.15)	(4,612.00)	2,738.85	(1,478.00)	(4,993.00)	1,598.00
6448	Silver lake Oaks	(957.69)	(1,622.00)	664.31	(690.00)	(1,890.00)	1,200.00
6421	Skycrest	(1,338.00)	(1,614.00)	276.00	(1,246.00)	(1,706.00)	460.00
6831	South Seas	(400.00)	(400.00)	0.00	(400.00)	(400.00)	0.00
6450	St Johns Highlands	(403.85)	(520.00)	116.15	(357.00)	(567.00)	210.00
6422	Stone Mountain	(126.00)	(252.00)	126.00	(126.00)	(252.00)	126.00
6237	Sugar Creek Water	(680.00)			(680.00)	(2,787.00)	360.00
6596	Summit Chase	771.67	(615.00)	1,386.67	1,245.00	(1,065.00)	2,310.00
6471	Sunny Hills	(5,800.27)	(7,070.00)	1,269.73	(5,219.50)	(7,639.50)	2,420.00
6428	Tangerine	(3,472.23)	(3,896.00)	423.77	(3,267.00)	(4,021.00)	754.00

6564	The Woods	309.23	(248.00)	557.23	580.00	(500.00)	1,080.00
6469	Tomoka	(779.69)	(864.00)	84.31	(742.00)	(902.00)	160.00
6423	Valencia Terrace	(1,443.08)	(1,855.00)	411.92	(1,280.00)	(2,000.00)	720.00
6425	Venetian Village	(2,497.77)	(2,630.00)	132.23	(2,387.00)	(2,741.00)	354.00
6571	Village Water	(1,331.92)	(1,778.00)	446.08	(1,030.00)	(2,080.00)	1,050.00
6427	Western Shores	(1,917.00)			(1,917.00)		
6453	Wooten	(147.00)	(147.00)	0.00	(147.00)	(147.00)	0.00
6431	Zephyr Shores	(1,543.92)	(2,206.00)	662.08	(1,193.00)	(2,472.00)	1,279.00
	TOTAL	(217,045.27)	(276,826.00)	62,377.73	(192,012.82)	(300,520.02)	108,507.20

Note:
(1) Calculated by the auditor

REVISED 10/20/08

AUDIT FINDING NO. 10

SUBJECT: PRIOR PERIOD EXPENSES

AUDIT ANALYSIS: Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $12,255 for prior period expenses. These expenses are listed on the next page and should be disallowed in this rate proceeding.

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

NARUC Acct. No	Account Description	Debit	Credit
215	Retained Earnings	$12,255	
604	Employee Pension and Benefits		$ 1,540
633	Contractual Services – Legal		$ 626
636	Contractual Services – Other		$10,065
675	Miscellaneous Expenses		$ 24

EFFECT ON THE FILING IF FINDING IS ACCEPTED:

Schedule 2 shows the impact of these adjustments on each system.

SCHEDULE 1 - PRIOR PERIOD EXPENSES ADJUSTMENT SUMMARY

Last Name/Vendor	Date	Description	Invoice Date	Amount	Acct Unit	Account	Florida	Total by Acct
33839WASHINGTON POST	4/3/2007	Job Openings	9/30/06	2,487.50	410	604856	105.97	
Recl From 604864 Augustine, In	5/22/2007	Candidate Developme	10-12/06	31,500.00	410	604856	1,341.90	
32817NEIBAUER PRESS	2/3/2007	Envelopes	11/30/06	2,171.38	410	604869	92.07	1,539.93
14332MORGAN, LEWIS & BOC	3/22/2007	Attorneys Fees	11-12/06	14,695.28	405	633800	626.02	626.02
20009MONARCH STAFFING LL	2/3/2007	Temp Services	12/27/06	1,347.23	340	636640	57.12	
19787PRESTON PLUS INC.	2/6/2007	Temp Services	12/24/06	1,273.20	340	636640	53.98	
20009MONARCH STAFFING LL	2/6/2007	Temp Services	12/15/06	1,526.11	340	636640	64.71	
Y/E Reclass to Co 10	2/3/2007	Preparation - Tax Bas	6-8/06	38,834.70	321	636800	5,965.01	
20417GLOBAL TAX MANAGEM	2/6/2007	Preparation - Tax Bas	12/31/06	16,346.00	321	636800	2,510.75	
GTM CREDIT TO INDIANA	3/6/2007	Preparation - Tax Bas	5/31/06	6,143.00	320	636800	943.56	
XRT Maintenance Charge	2/3/2007	Globe Training	6/30/06	3,212.50	312	636820	136.21	
XRT Maintenance Charge	2/3/2007	Globe Training	11/30/05	7,875.00	312	636820	333.90	10,065.24
12755NICHOLAS DE BENEDIC	2/6/2007	Travel Expenses	11/30/06	254.01	200	675846	10.77	
12755NICHOLAS DE BENEDIC	2/6/2007	Travel Expenses	3-12/06	301.00	200	675849	12.76	23.53
				127,966.91			12,254.73	12,254.73

SCHEDULE 2 - PRIOR PERIOD EXPENSES ADJUSTMENT BY SYSTEM

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	June Alloc Amount
48 Est - Water	6597	Water	0.225%	27.53
Arredondo Estates - Water	6569	Water	0.639%	78.34
Arredondo Farms - Sewer	6389	Wastewater	0.963%	117.99
Arredondo Farms - Water	6569	Water	0.976%	119.63
Beecher's Point - Sewer	6439	Wastewater	0.048%	5.90
Beecher's Point - Water	6438	Water	0.139%	17.04
Carlton Village - Water	6405	Water	0.637%	78.01
Castle Lake - Water	6555	Water	0.289%	35.40
Chuluota - Sewer	6457	Wastewater	1.610%	197.31
Chuluota - Water	6456	Water	3.699%	453.30
East Lake Harris Estates - W:	6406	Water	0.473%	58.01
Fairways - Sewer	6971	Wastewater	0.000%	-
Fairways - Water	6970	Water	0.000%	-
Fern Terrace - Water	6407	Water	0.334%	40.97
Fl Central Commerce Park - :	6461	Wastewater	0.171%	20.98
Friendly Center - Water	6408	Water	0.083%	10.16
Gibsonia Estates - Water	6433	Water	0.524%	64.24
Grand Terrace - Water	6409	Water	0.294%	36.05
Haines Creek - Water	6556	Water	0.297%	36.38
Harmony Homes - Water	6462	Water	0.171%	20.98
Hermits Cove - Water	6440	Water	0.489%	59.98
Hobby Hills - Water	6410	Water	0.278%	34.09
Holiday Haven - Sewer	6412	Wastewater	0.297%	36.38
Holiday Haven - Water	6411	Water	0.334%	40.97
Imperial Mobile Terrace - W:	6413	Water	0.661%	80.96
Interlachen Lake/Park Manor	6441	Water	0.765%	93.74
Jasmine Lakes - Sewer	6391	Wastewater	4.159%	509.67
Jasmine Lakes - Water	6574	Water	4.180%	512.29
Jungle Den - Sewer	6468	Wastewater	0.366%	44.90
Jungle Den - Water	6467	Water	0.308%	37.69
Kenwood North - Water	6557	Water	0.131%	16.06
Kings Cove - Sewer	6395	Wastewater	0.535%	65.55
Kings Cove - Water	6595	Water	0.562%	68.83
Kingswood - Water	6401	Water	0.171%	20.98
Lake Gibson Estates - Sewer	6435	Wastewater	0.853%	104.56
Lake Gibson Estates - Water	6434	Water	2.255%	276.30
Lake Josephine - Water	6589	Water	1.525%	186.82
Lake Osborne Est - Water	6558	Water	1.254%	153.72
Lake Suzy - Sewer	6392	Wastewater	0.719%	88.17
Lake Suzy - Water	6582	Water	1.511%	185.19
Leisure Lakes - Sewer	6404	Wastewater	0.754%	92.43
Leisure Lakes - Water	6403	Water	0.776%	95.05
Morningview - Sewer	6415	Wastewater	0.096%	11.80
Morningview - Water	6414	Water	0.102%	12.45
Oakwood - Water	6402	Water	0.618%	75.71
Ocala Oaks - Water	6577	Water	4.857%	595.22
Orange Hill/Sugar Creek - W	6436	Water	0.650%	79.65
Palm Port - Sewer	6445	Wastewater	0.284%	34.74
Palm Port - Water	6444	Water	0.286%	35.07

SCHEDULE 2 - PRIOR PERIOD EXPENSES ADJUSTMENT BY SYSTEM

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan June	June Alloc Amount
Palm Terrace - Sewer	6430	Wastewater	2.741%	335.96
Palm Terrace - Water	6429	Water	3.172%	388.73
Palms MHP - Water	6416	Water	0.166%	20.32
Park Manor - Sewer	6443	Wastewater	0.083%	10.16
Park Manor - Water	6441	Water	0.000%	-
Peace River - Sewer	6397	Wastewater	0.254%	31.14
Peace River - Water	6600	Water	0.262%	32.12
Picciola Island - Water	6417	Water	0.399%	48.84
Pine Valley - Water	6560	Water	0.126%	15.40
Piney Woods - Water	6418	Water	0.479%	58.67
Pomona Park - Water	6446	Water	0.473%	58.01
Quail Ridge - Water	6419	Water	0.257%	31.47
Ravenswood - Water	6561	Water	0.120%	14.75
River Grove - Water	6447	Water	0.286%	35.07
Rosalie Oaks - Sewer	6386	Wastewater	0.259%	31.79
Rosalie Oaks - Water	6562	Water	0.259%	31.79
Sarasota - Sewer	6965	Wastewater	19.554%	2,396.27
Sarasota - Water	6964	Water	12.421%	1,522.13
Saratoga Harbour - Water	6451	Water	0.000%	-
Sebring Lakes - Water	6933	Water	0.206%	25.24
Silver Lake Oaks - Sewer	6449	Wastewater	0.115%	14.09
Silver Lake Oaks - Water	6448	Water	0.118%	14.42
Silver Lake/Western Shore	6420	Water	4.303%	527.37
Skycrest - Water	6421	Water	0.326%	39.99
South Seas - Sewer	6831	Wastewater	0.179%	21.96
St. John's Highlands - Wat	6450	Water	0.265%	32.45
Stone Mountain - Water	6422	Water	0.027%	3.28
Sugar Creek - Water	6436	Water	0.000%	-
Summit Chase - Sewer	6396	Wastewater	0.583%	71.45
Summit Chase - Water	6596	Water	0.588%	72.11
Sunny Hills - Sewer	6472	Wastewater	0.481%	59.00
Sunny Hills - Water	6471	Water	1.549%	189.77
Tangerine - Water	6428	Water	0.736%	90.13
The Meadows - Water	6559	Water	0.142%	17.37
The Woods - Sewer	6388	Wastewater	0.193%	23.60
The Woods - Water	6564	Water	0.203%	24.91
Tomoka/Twin Rivers - Wa	6469	Water	0.725%	88.82
Valencia Terrace - Sewer	6424	Wastewater	0.931%	114.06
Valencia Terrace - Water	6423	Water	0.947%	116.03
Venetian Village - Sewer	6426	Wastewater	0.254%	31.14
Venetian Village - Water	6425	Water	0.441%	54.08
Village Water - Sewer	6390	Wastewater	0.094%	11.47
Village Water - Water	6571	Water	0.487%	59.65
Welaka/Saratoga - Water	6451	Water	0.415%	50.80
West Citrus - Water	6563	Water	0.177%	21.63
Western Shores - Water	6420	Water	0.000%	-
Wootens - Water	6453	Water	0.078%	9.51
Zephyr Shores - Sewer	6432	Wastewater	1.385%	169.78
Zephyr Shores - Water	6431	Water	1.393%	170.76
			100.00%	12,254.73

AUDIT FINDING NO. 11

SUBJECT: CAPITALIZATION

IMPERIAL MOBILE TERRACE

AUDIT ANALYSIS: The utility included $4,986 in Account 636 Contractual Services – Other for the period ended December 31, 2007. This amount represents an installation of 2" gate valves with valve boxes and valve pads. This expense should be capitalized. This amount also represents a replacement. In Order No. PSC-03-1250-PAA-WU, issued November 6, 2003, in Docket No. 030250-WU, In re: Application for staff-assisted rate case in Pasco County, by Floralino Properties, Inc. , and Order No. PSC-01-1574-PSS-WS, issued July 30, 2001, in Docket No. 000584-WS, In re:Application for a staff-assisted rate case in Martin County by Laniger Enterprises of America, Inc., the Commission found, where original cost is not available for a retirement, that 75% of the replacement cost is a reasonable estimate of original cost. Therefore 75% of the $4,986 should be considered the original cost to be retired.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007.

NARUC Acct. No.	Account Description	Debit	Credit
331	Transmission and Distribution – Mains	$4,986	
636	Contractual Services – Other		$4,986
108	Accumulated Depreciation – General	$3,739	
331	Transmission and Distribution – Mains		$3,739
403	Depreciation Expense	$ 58	
108	Accumulated Depreciation – General		$ 58

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: The Account 636 Contractual Services – Other balance should be reduced by $4,986. The year end balance of Account 331 Transmission and Distribution – Mains should be increased by $1,247, and Account 403 Depreciation Expense and the year end balance of Account 108 Accumulated Depreciation should be increased by $58. A related adjustment should be made to the 13-month averages.

REVISED 10/20/08

AUDIT FINDING NO. 12

SUBJECT: SHAREHOLDERS SERVICES EXPENSES

AUDIT ANALYSIS: Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $32,134 ($10,567 + $21,567) for Shareholder Services expenses in Contractual Services – Other, Account 636. The Shareholder Services expenses were for Transfer Agent and Registrar and Investor Communication Services that included, Annual Stockholders' Meeting, shareholders correspondence, stock certificate mailings, stock accounts maintenance, salaries, etc.

In a prior Commission order addressing shareholder services expense for Southern States Utilities, Inc. (Commission Order No. PSC-96-1320-FOF-WS, issued October 30, 1996, in Docket No. 950495-WS), the Commission found that:

> Through the ROE leverage formula, we have allowed recovery of costs associated with being a publicly traded utility. Specifically, in the calculation of the appropriate cost of equity, we recognized an additional 25 basis points to the otherwise determined cost of equity to provide for these costs. To ask SSU's ratepayers to pay 25 basis points on ROE in addition to the amount requested by SSU would be duplicative. We also question whether the benefits SSU receives from MP&L are worth $208,776 to the ratepayers in Florida. Consequently, we shall disallow all of the utility's requested shareholder services expenses of $208,776.

Therefore, audit staff recommends that these expenses be disallowed.

EFFECT ON THE GENERAL LEDGER IF FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007:

NARUC Acct. No.	Account Description	Debit	Credit
426	Miscellaneous Nonutility Expenses	$32,134	
636	Contractual Services - Other		$32,134

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED:

Account 426 Miscellaneous Nonutility Expenses	$32,134	
Accounts 634 and 734 - Contractual Services – Management Fees		$32,134

The summary and the allocations of these adjustments to the individual utility systems are shown on the schedules following this finding.

HEDULE 1 - SHAREHOLDERS SERVICES SALARY EXPENSE ADJUSTMENT SUMMA

Description	Activity	Amount	Date	Jan - Jun Amount	Jul - Dec Amount
SHAREHOLDER SERVICE!	SH	17.21	1/1/07		
SHAREHOLDER SERVICE!	SH	218.95	1/1/07		
SHAREHOLDER SERVICE!	SH	156.12	1/1/07		
SHAREHOLDER SERVICE!	SH	85.10	1/1/07		
SHAREHOLDER SERVICE!	SH	207.86	2/1/07		
SHAREHOLDER SERVICE!	SH	247.06	2/1/07		
SHAREHOLDER SERVICE!	SH	224.40	2/1/07		
SHAREHOLDER SERVICE!	SH	255.43	2/1/07		
SHAREHOLDER SERVICE!	SH	207.63	3/1/07		
SHAREHOLDER SERVICE!	SH	253.43	3/1/07		
SHAREHOLDER SERVICE!	SH	164.50	3/1/07		
SHAREHOLDER SERVICE!	SH	248.40	3/1/07		
SHAREHOLDER SERVICE!	SH	60.63	4/1/07		
SHAREHOLDER SERVICE!	SH	411.59	4/1/07		
SHAREHOLDER SERVICE!	SH	332.13	4/1/07		
SHAREHOLDER SERVICE!	SH	355.92	4/1/07		
SHAREHOLDER SERVICE!	SH	172.85	5/1/07		
SHAREHOLDER SERVICE!	SH	280.14	5/1/07		
SHAREHOLDER SERVICE!	SH	225.61	5/1/07		
SHAREHOLDER SERVICE!	SH	237.96	5/1/07		
SHAREHOLDER SERVICE!	SH	224.11	6/1/07		
SHAREHOLDER SERVICE!	SH	214.32	6/1/07		
SHAREHOLDER SERVICE!	SH	226.07	6/1/07		
SHAREHOLDER SERVICE!	SH	136.39	6/1/07	5,163.81	
SHAREHOLDER SERVICE!	SH	187.69	7/1/07		
SHAREHOLDER SERVICE!	SH	181.73	7/1/07		
SHAREHOLDER SERVICE!	SH	214.24	7/1/07		
SHAREHOLDER SERVICE!	SH	598.17	7/1/07		
SHAREHOLDER SERVICE!	SH	213.80	8/1/07		
SHAREHOLDER SERVICE!	SH	225.51	8/1/07		
SHAREHOLDER SERVICE!	SH	274.04	8/1/07		
SHAREHOLDER SERVICE!	SH	299.32	9/1/07		
SHAREHOLDER SERVICE!	SH	281.89	9/1/07		
SHAREHOLDER SERVICE!	SH	567.66	9/1/07		
SHAREHOLDER SERVICE!	SH	203.11	10/1/07		
SHAREHOLDER SERVICE!	SH	225.51	10/1/07		
SHAREHOLDER SERVICE!	SH	371.92	10/1/07		
SHAREHOLDER SERVICE!	SH	192.23	11/1/07		
SHAREHOLDER SERVICE!	SH	202.85	11/1/07		
SHAREHOLDER SERVICE!	SH	350.29	11/1/07		
SHAREHOLDER SERVICE!	SH	204.94	12/1/07		
SHAREHOLDER SERVICE!	SH	196.02	12/1/07		
SHAREHOLDER SERVICE!	SH	412.36	12/1/07		5,403.28
		10,567.10			

SCHEDULE 2 - SHAREHOLDERS SERVICES SALARY EXPENSE ADJUSTMENT BY SYSTEM

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.22%	0.22%	11.60	12.10	23.70
Arredondo Estates - Water	6569	Water	0.64%	0.63%	33.01	34.02	67.03
Arredondo Farms - Sewer	6389	Wastewater	0.96%	0.95%	49.72	51.25	100.97
Arredondo Farms - Water	6569	Water	0.98%	0.96%	50.41	51.96	102.37
Beecher's Point - Sewer	6439	Wastewater	0.05%	0.05%	2.49	2.56	5.05
Beecher's Point - Water	6438	Water	0.14%	0.14%	7.18	7.40	14.58
Carlton Village - Water	6405	Water	0.64%	0.65%	32.87	34.88	67.75
Castle Lake - Water	6555	Water	0.29%	0.29%	14.92	15.52	30.43
Chuluota - Sewer	6457	Wastewater	1.61%	1.60%	83.14	86.27	169.42
Chuluota - Water	6456	Water	3.70%	3.74%	191.01	202.16	393.16
East Lake Harris Estates - Wa	6406	Water	0.47%	0.47%	24.45	25.20	49.64
Fairways - Sewer	6971	Wastewater	0.00%	0.63%	-	34.31	34.31
Fairways - Water	6970	Water	0.00%	0.63%	-	34.31	34.31
Fern Terrace - Water	6407	Water	0.33%	0.33%	17.26	17.80	35.06
Fl Central Commerce Park - S	6461	Wastewater	0.17%	0.17%	8.84	9.25	18.09
Friendly Center - Water	6408	Water	0.08%	0.08%	4.28	4.41	8.69
Gibsonia Estates - Water	6433	Water	0.52%	0.52%	27.07	27.90	54.97
Grand Terrace - Water	6409	Water	0.29%	0.29%	15.19	15.66	30.85
Haines Creek - Water	6556	Water	0.30%	0.29%	15.33	15.80	31.13
Harmony Homes - Water	6462	Water	0.17%	0.17%	8.84	9.11	17.95
Hermits Cove - Water	6440	Water	0.49%	0.48%	25.27	26.05	51.33
Hobby Hills - Water	6410	Water	0.28%	0.27%	14.36	14.81	29.17
Holiday Haven - Sewer	6412	Wastewater	0.30%	0.29%	15.33	15.80	31.13
Holiday Haven - Water	6411	Water	0.33%	0.33%	17.26	17.80	35.06
Imperial Mobile Terrace - Wa	6413	Water	0.66%	0.65%	34.11	35.31	69.42
Interlachen Lake/Park Manor	6441	Water	0.76%	0.76%	39.50	41.00	80.50
Jasmine Lakes - Sewer	6391	Wastewater	4.16%	4.09%	214.76	221.09	435.85
Jasmine Lakes - Water	6574	Water	4.18%	4.11%	215.87	222.23	438.10
Jungle Den - Sewer	6468	Wastewater	0.37%	0.36%	18.92	19.50	38.43
Jungle Den - Water	6467	Water	0.31%	0.30%	15.88	16.37	32.25
Kenwood North - Water	6557	Water	0.13%	0.13%	6.77	6.98	13.74
Kings Cove - Sewer	6395	Wastewater	0.53%	0.53%	27.62	28.47	56.09
Kings Cove - Water	6595	Water	0.56%	0.55%	29.00	29.75	58.76
Kingswood - Water	6401	Water	0.17%	0.17%	8.84	9.11	17.95
Lake Gibson Estates - Sewer	6435	Wastewater	0.85%	0.84%	44.06	45.41	89.47
Lake Gibson Estates - Water	6434	Water	2.25%	2.22%	116.43	120.01	236.44
Lake Josephine - Water	6589	Water	1.52%	1.51%	78.72	81.57	160.30
Lake Osborne Est - Water	6558	Water	1.25%	1.24%	64.77	66.77	131.54
Lake Suzy - Sewer	6392	Wastewater	0.72%	0.71%	37.15	38.44	75.59
Lake Suzy - Water	6582	Water	1.51%	1.49%	78.03	80.44	158.47
Leisure Lakes - Sewer	6404	Wastewater	0.75%	0.74%	38.95	40.15	79.09
Leisure Lakes - Water	6403	Water	0.78%	0.76%	40.05	41.29	81.34
Morningview - Sewer	6415	Wastewater	0.10%	0.09%	4.97	5.13	10.10
Morningview - Water	6414	Water	0.10%	0.10%	5.25	5.41	10.66
Oakwood - Water	6402	Water	0.62%	0.61%	31.90	32.89	64.79
Ocala Oaks - Water	6577	Water	4.86%	4.79%	250.81	258.82	509.63
Orange Hill/Sugar Creek - W	6436	Water	0.65%	0.64%	33.56	34.59	68.16
Palm Port - Sewer	6445	Wastewater	0.28%	0.28%	14.64	15.23	29.87
Palm Port - Water	6444	Water	0.29%	0.28%	14.78	15.38	30.15

SCHEDULE 2 - SHAREHOLDERS SERVICES SALARY EXPENSE ADJUSTMENT BY SYSTEM

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430	Wastewater	2.74%	2.70%	141.56	145.92	287.49
Palm Terrace - Water	6429	Water	3.17%	3.12%	163.80	168.84	332.64
Palms MHP - Water	6416	Water	0.17%	0.16%	8.56	8.83	17.39
Park Manor - Sewer	6443	Wastewater	0.08%	0.08%	4.28	4.41	8.69
Park Manor - Water	6441	Water	0.00%	0.00%	-	-	-
Peace River - Sewer	6397	Wastewater	0.25%	0.25%	13.12	13.52	26.65
Peace River - Water	6600	Water	0.26%	0.26%	13.53	13.95	27.49
Picciola Island - Water	6417	Water	0.40%	0.40%	20.58	21.35	41.93
Pine Valley - Water	6560	Water	0.13%	0.12%	6.49	6.69	13.18
Piney Woods - Water	6418	Water	0.48%	0.47%	24.72	25.48	50.20
Pomona Park - Water	6446	Water	0.47%	0.47%	24.45	25.20	49.64
Quail Ridge - Water	6419	Water	0.26%	0.25%	13.26	13.67	26.93
Ravenswood - Water	6561	Water	0.12%	0.12%	6.21	6.41	12.62
River Grove - Water	6447	Water	0.29%	0.28%	14.78	15.23	30.01
Rosalie Oaks - Sewer	6386	Wastewater	0.26%	0.26%	13.40	13.81	27.21
Rosalie Oaks - Water	6562	Water	0.26%	0.26%	13.40	13.81	27.21
Sarasota - Sewer	6965	Wastewater	19.55%	19.27%	1,009.73	1,041.39	2,051.12
Sarasota - Water	6964	Water	12.42%	12.25%	641.39	661.85	1,303.24
Saratoga Harbour - Water	6451	Water	0.00%	0.00%	-	-	-
Sebring Lakes - Water	6933	Water	0.21%	0.20%	10.63	10.96	21.60
Silver Lake Oaks - Sewer	6449	Wastewater	0.12%	0.11%	5.94	6.12	12.06
Silver Lake Oaks - Water	6448	Water	0.12%	0.12%	6.08	6.26	12.34
Silver Lake/Western Shores -	6420	Water	4.30%	4.24%	222.22	229.35	451.57
Skyerest - Water	6421	Water	0.33%	0.32%	16.85	17.37	34.22
South Seas - Sewer	6831	Wastewater	0.18%	0.18%	9.25	9.68	18.93
St. John's Highlands - Water	6450	Water	0.26%	0.26%	13.67	14.09	27.77
Stone Mountain - Water	6422	Water	0.03%	0.03%	1.38	1.42	2.80
Sugar Creek - Water	6436	Water	0.00%	0.00%	-	-	-
Summit Chase - Sewer	6396	Wastewater	0.58%	0.57%	30.11	31.04	61.14
Summit Chase - Water	6596	Water	0.59%	0.58%	30.38	31.32	61.70
Sunny Hills - Sewer	6472	Wastewater	0.48%	0.47%	24.86	25.63	50.49
Sunny Hills - Water	6471	Water	1.55%	1.53%	79.97	82.57	162.54
Tangerine - Water	6428	Water	0.74%	0.75%	37.98	40.57	78.55
The Meadows - Water	6559	Water	0.14%	0.14%	7.32	7.55	14.87
The Woods - Sewer	6388	Wastewater	0.19%	0.19%	9.94	10.25	20.19
The Woods - Water	6564	Water	0.20%	0.20%	10.50	10.82	21.32
Tomoka/Twin Rivers - Wate	6469	Water	0.72%	0.71%	37.43	38.58	76.01
Valencia Terrace - Sewer	6424	Wastewater	0.93%	0.92%	48.06	49.69	97.75
Valencia Terrace - Water	6423	Water	0.95%	0.93%	48.89	50.40	99.29
Venetian Village - Sewer	6426	Wastewater	0.25%	0.25%	13.12	13.52	26.65
Venetian Village - Water	6425	Water	0.44%	0.43%	22.79	23.49	46.28
Village Water - Sewer	6390	Wastewater	0.09%	0.09%	4.83	4.98	9.82
Village Water - Water	6571	Water	0.49%	0.48%	25.14	26.19	51.33
Welaka/Saratoga - Water	6451	Water	0.41%	0.41%	21.41	22.07	43.47
West Citrus - Water	6563	Water	0.18%	0.17%	9.12	9.40	18.51
Western Shores - Water	6420	Water	0.00%	0.00%	-	-	-
Wootens - Water	6453	Water	0.08%	0.08%	4.01	4.13	8.13
Zephyr Shores - Sewer	6432	Wastewater	1.39%	1.36%	71.54	73.60	145.14
Zephyr Shores - Water	6431	Water	1.39%	1.37%	71.96	74.17	146.13
			100.00%	100.00%	5,163.81	5,403.28	10,567.10

SCHEDULE 3 - SHAREHOLDER SERVICES EXPENSES ADJUSTMENT SUMMARY

Last Name/Vendor	Date	Subsidiary	Amount	Acct Unit	Account	Florida	Jan - Jun Amount	Jul - Dec Amount
13277ADP INVESTOR COMM	2/3/2007	PSC ALL UTIL	3,873.43	230	636800	164.23		
30388COMPUTERSHARE SH	2/3/2007	PSC ALL UTIL	3,197.41	230	636800	135.57		
13277ADP INVESTOR COMM	3/22/2007	PSC ALL UTIL	47,833.22	230	675830	2,037.70		
30388COMPUTERSHARE SH	3/22/2007	PSC ALL UTIL	1,666.66	230	636800	71.00		
30388COMPUTERSHARE SH	3/22/2007	PSC ALL UTIL	2,634.69	230	636800	112.24		
13277ADP INVESTOR CO	3/22/2007	PSC ALL UTIL	(47,833.22)	230	675830	(2,037.70)		
13277ADP INVESTOR CO	3/22/2007	PSC ALL UTIL	47,833.22	230	636800	2,037.70		
13277ADP INVESTOR COMM	4/3/2007	PSC ALL UTIL	18,478.90	230	636800	787.20		
30388COMPUTERSHARE SH	4/3/2007	PSC ALL UTIL	1,667.45	230	636800	71.03		
30388COMPUTERSHARE SH	4/3/2007	PSC ALL UTIL	22,477.65	230	636800	957.55		
30388 COMPUTERSHARE S	4/3/2007	PSC ALL UTIL	25,882.16	230	636800	1,102.58		
13277ADP INVESTOR COMM	4/27/2007	PSC ALL UTIL	44,112.02	230	636800	1,879.17		
13277ADP INVESTOR COMM	4/27/2007	PSC ALL UTIL	45,116.94	230	636800	1,921.98		
30388COMPUTERSHARE SH	4/27/2007	PSC ALL UTIL	1,666.66	230	636800	71.00		
30388COMPUTERSHARE SH	5/2/2007	PSC ALL UTIL	39,118.72	230	636800	1,666.46		
30388COMPUTERSHARE SH	6/26/2007	PSC ALL UTIL	1,666.66	230	636800	71.00		
30388COMPUTERSHARE SH	6/30/2007	PSC ALL UTIL	24,395.31	230	636800	1,039.24		
30388COMPUTERSHARE SH	6/30/2007	PSC ALL UTIL	60,678.30	230	636800	2,584.90	14,672.85	
30388COMPUTERSHARE INC	8/21/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE INC	8/27/2007	PSC ALL UTIL	35,436.27	230	636800	1,431.63		
30388COMPUTERSHARE INC	9/6/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE INC	9/6/2007	PSC ALL UTIL	22,667.93	230	636800	915.78		
30388COMPUTERSHARE INC	10/1/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE INC	10/29/2007	PSC ALL UTIL	1,125.20	230	636800	45.46		
30388COMPUTERSHARE INC	11/23/2007	PSC ALL UTIL	21,193.45	230	636800	856.22		
30388COMPUTERSHARE INC	11/23/2007	PSC ALL UTIL	35,748.41	230	636800	1,444.24		
30388COMPUTERSHARE INC	12/3/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE INC	12/3/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE INC	12/3/2007	PSC ALL UTIL	22,799.20	230	636800	921.09		
30388COMPUTERSHARE INC	1/2/2008	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE INC	1/2/2008	PSC ALL UTIL	21,667.78	230	636800	875.38		6,893.78
			515,104.38			21,566.63		

SCHEDULE 4 - SHAREHOLDER SERVICES EXPENES ADJUSTMENT BY SYSTEM

System Name	Combined Acct	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.22%	0.22%	32.96	15.44	48.40
Arredondo Estates - Wa	6569	Water	0.64%	0.63%	93.79	43.41	137.20
Arredondo Farms - Sew	6389	Wastewater	0.96%	0.95%	141.28	65.39	206.67
Arredondo Farms - Wat	6569	Water	0.98%	0.96%	143.24	66.30	209.54
Beecher's Point - Sewer	6439	Wastewater	0.05%	0.05%	7.06	3.27	10.33
Beecher's Point - Water	6438	Water	0.14%	0.14%	20.41	9.45	29.85
Carlton Village - Water	6405	Water	0.64%	0.65%	93.40	44.50	137.90
Castle Lake - Water	6555	Water	0.29%	0.29%	42.38	19.80	62.18
Chuluota - Sewer	6457	Wastewater	1.61%	1.60%	236.25	110.07	346.32
Chuluota - Water	6456	Water	3.70%	3.74%	542.74	257.92	800.66
East Lake Harris Estate	6406	Water	0.47%	0.47%	69.46	32.15	101.61
Fairways - Sewer	6971	Wastewater	0.00%	0.63%	-	43.77	43.77
Fairways - Water	6970	Water	0.00%	0.63%	-	43.77	43.77
Fern Terrace - Water	6407	Water	0.33%	0.33%	49.05	22.70	71.76
Fl Central Commerce P	6461	Wastewater	0.17%	0.17%	25.12	11.81	36.92
Friendly Center - Water	6408	Water	0.08%	0.08%	12.17	5.63	17.80
Gibsonia Estates - Wat	6433	Water	0.52%	0.52%	76.92	35.60	112.52
Grand Terrace - Water	6409	Water	0.29%	0.29%	43.17	19.98	63.15
Haines Creek - Water	6556	Water	0.30%	0.29%	43.56	20.16	63.72
Harmony Homes - Wat	6462	Water	0.17%	0.17%	25.12	11.62	36.74
Hermits Cove - Water	6440	Water	0.49%	0.48%	71.82	33.24	105.06
Hobby Hills - Water	6410	Water	0.28%	0.27%	40.81	18.89	59.70
Holiday Haven - Sewer	6412	Wastewater	0.30%	0.29%	43.56	20.16	63.72
Holiday Haven - Water	6411	Water	0.33%	0.33%	49.05	22.70	71.76
Imperial Mobile Terrac	6413	Water	0.66%	0.65%	96.93	45.05	141.98
Interlachen Lake/Park M	6441	Water	0.76%	0.76%	112.24	52.31	164.55
Jasmine Lakes - Sewer	6391	Wastewater	4.16%	4.09%	610.24	282.08	892.32
Jasmine Lakes - Water	6574	Water	4.18%	4.11%	613.38	283.53	896.91
Jungle Den - Sewer	6468	Wastewater	0.37%	0.36%	53.76	24.88	78.65
Jungle Den - Water	6467	Water	0.31%	0.30%	45.13	20.89	66.02
Kenwood North - Wate	6557	Water	0.13%	0.13%	19.23	8.90	28.13
Kings Cove - Sewer	6395	Wastewater	0.53%	0.53%	78.49	36.33	114.81
Kings Cove - Water	6595	Water	0.56%	0.55%	82.41	37.96	120.37
Kingswood - Water	6401	Water	0.17%	0.17%	25.12	11.62	36.74
Lake Gibson Estates - S	6435	Wastewater	0.85%	0.84%	125.19	57.94	183.13
Lake Gibson Estates - W	6434	Water	2.25%	2.22%	330.82	153.12	483.94
Lake Josephine - Water	6589	Water	1.52%	1.51%	223.69	104.08	327.77
Lake Osborne Est - Wa	6558	Water	1.25%	1.24%	184.05	85.19	269.24
Lake Suzy - Sewer	6392	Wastewater	0.72%	0.71%	105.57	49.04	154.61
Lake Suzy - Water	6582	Water	1.51%	1.49%	221.73	102.62	324.35
Leisure Lakes - Sewer	6404	Wastewater	0.75%	0.74%	110.67	51.22	161.89
Leisure Lakes - Water	6403	Water	0.78%	0.76%	113.81	52.67	166.48
Morningview - Sewer	6415	Wastewater	0.10%	0.09%	14.13	6.54	20.67
Morningview - Water	6414	Water	0.10%	0.10%	14.91	6.90	21.81
Oakwood - Water	6402	Water	0.62%	0.61%	90.65	41.96	132.61
Ocala Oaks - Water	6577	Water	4.86%	4.79%	712.67	330.21	1,042.88
Orange Hill/Sugar Cree	6436	Water	0.65%	0.64%	95.36	44.14	139.50
Palm Port - Sewer	6445	Wastewater	0.28%	0.28%	41.60	19.43	61.03
Palm Port - Water	6444	Water	0.29%	0.28%	41.99	19.62	61.61

SCHEDULE 4 - SHAREHOLDER SERVICES EXPENES ADJUSTMENT BY SYSTEM

System Name	Combined Acct	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430	Wastewater	2.74%	2.70%	402.25	186.18	588.42
Palm Terrace - Water	6429	Water	3.17%	3.12%	465.43	215.42	680.85
Palms MHP - Water	6416	Water	0.17%	0.16%	24.33	11.26	35.59
Park Manor - Sewer	6443	Wastewater	0.08%	0.08%	12.17	5.63	17.80
Park Manor - Water	6441	Water	0.00%	0.00%	-	-	-
Peace River - Sewer	6397	Wastewater	0.25%	0.25%	37.28	17.26	54.54
Peace River - Water	6600	Water	0.26%	0.26%	38.46	17.80	56.26
Picciola Island - Water	6417	Water	0.40%	0.40%	58.47	27.25	85.72
Pine Valley - Water	6560	Water	0.13%	0.12%	18.44	8.54	26.98
Piney Woods - Water	6418	Water	0.48%	0.47%	70.25	32.51	102.76
Pomona Park - Water	6446	Water	0.47%	0.47%	69.46	32.15	101.61
Quail Ridge - Water	6419	Water	0.26%	0.25%	37.67	17.44	55.11
Ravenswood - Water	6561	Water	0.12%	0.12%	17.66	8.17	25.83
River Grove - Water	6447	Water	0.29%	0.28%	41.99	19.43	61.43
Rosalie Oaks - Sewer	6386	Wastewater	0.26%	0.26%	38.07	17.62	55.69
Rosalie Oaks - Water	6562	Water	0.26%	0.26%	38.07	17.62	55.69
Sarasota - Sewer	6965	Wastewater	19.55%	19.27%	2,869.11	1,328.66	4,197.77
Sarasota - Water	6964	Water	12.42%	12.25%	1,822.48	844.42	2,666.90
Saratoga Harbour - Water	6451	Water	0.00%	0.00%	-	-	-
Sebring Lakes - Water	6933	Water	0.21%	0.20%	30.22	13.99	44.20
Silver Lake Oaks - Sewer	6449	Wastewater	0.12%	0.11%	16.87	7.81	24.69
Silver Lake Oaks - Water	6448	Water	0.12%	0.12%	17.27	7.99	25.26
Silver Lake/Western Shores	6420	Water	4.30%	4.24%	631.43	292.61	924.05
Skycrest - Water	6421	Water	0.33%	0.32%	47.88	22.16	70.04
South Seas - Sewer	6831	Wastewater	0.18%	0.18%	26.29	12.35	38.64
St. John's Highlands - Wate	6450	Water	0.26%	0.26%	38.85	17.98	56.83
Stone Mountain - Water	6422	Water	0.03%	0.03%	3.92	1.82	5.74
Sugar Creek - Water	6436	Water	0.00%	0.00%	-	-	-
Summit Chase - Sewer	6396	Wastewater	0.58%	0.57%	85.55	39.60	125.15
Summit Chase - Water	6596	Water	0.59%	0.58%	86.34	39.96	126.30
Sunny Hills - Sewer	6472	Wastewater	0.48%	0.47%	70.64	32.69	103.33
Sunny Hills - Water	6471	Water	1.55%	1.53%	227.22	105.35	332.57
Tangerine - Water	6428	Water	0.74%	0.75%	107.92	51.77	159.69
The Meadows - Water	6559	Water	0.14%	0.14%	20.80	9.63	30.43
The Woods - Sewer	6388	Wastewater	0.19%	0.19%	28.26	13.08	41.33
The Woods - Water	6564	Water	0.20%	0.20%	29.83	13.80	43.63
Tomoka/Twin Rivers - Wate	6469	Water	0.72%	0.71%	106.35	49.22	155.57
Valencia Terrace - Sewer	6424	Wastewater	0.93%	0.92%	136.57	63.39	199.96
Valencia Terrace - Water	6423	Water	0.95%	0.93%	138.92	64.30	203.22
Venetian Village - Sewer	6426	Wastewater	0.25%	0.25%	37.28	17.26	54.54
Venetian Village - Water	6425	Water	0.44%	0.43%	64.75	29.97	94.72
Village Water - Sewer	6390	Wastewater	0.09%	0.09%	13.74	6.36	20.09
Village Water - Water	6571	Water	0.49%	0.48%	71.42	33.42	104.84
Welaka/Saratoga - Water	6451	Water	0.41%	0.41%	60.83	28.15	88.98
West Citrus - Water	6563	Water	0.18%	0.17%	25.90	11.99	37.89
Western Shores - Water	6420	Water	0.00%	0.00%	-	-	-
Wootens - Water	6453	Water	0.08%	0.08%	11.38	5.27	16.65
Zephyr Shores - Sewer	6432	Wastewater	1.39%	1.36%	203.28	93.91	297.19
Zephyr Shores - Water	6431	Water	1.39%	1.37%	204.46	94.63	299.09
			100.00%	100.00%	14,672.85	6,893.78	21,566.63

AUDIT FINDING NO. 13

SUBJECT: FINES & PENALTIES

AUDIT ANALYSIS: The utility included fines and penalties in the amount of $61,736 in Account 675, Miscellaneous Expenses, and $23,127 in Account 775, Miscellaneous Expenses for the period ended December 31, 2007. The fines and penalties represent penalties for St. Johns River Management District, late filing fees for Florida Public Service Commission, and late payment fees for electric and phone companies.

The Uniform System of Accounts 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."

The table on the next page shows the breakdown of these fines and penalties by system.

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

NARUC Acct. No	Account Description	Debit	Credit
426	Misc. Nonutility Expense	$84,951	
675	Misc. Expenses		$61,736
775	Misc. Expenses		$23,127

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: Account 675, Miscellaneous Expense balance should be reduced by $61,736 and Account 775, Miscellaneous Expense balance should be reduced by $23,215.

COMPANY	COMPANY NO.	Account 675	Account 775
Chuluota	6456	45,481	
FL Central Commerce Park	3130		251
Imperial Mobile Terrace	6413		3,427
Lake Suzy	6392		513
Morning View	6414	2,279	
Sunny Hills	6471	429	
Venitian Village	6426		72
Village Water	6390		15,014
Jasmine Lakes	6391		525
Kings Cove	6395		177
Summit Chase	6396		52
Carlton Village	6405	176	
East Lake Harris Estates	6406	71	
Fern Terrace	6407	68	
Friendly Center	6408	20	
Grand Terrace	6409	45	
Hobby Hills	6410	42	
Holiday Haven	6411	50	
Holiday Haven	6412	74	
Morning View	6415		41
Palms MHP	6416	14	
Picciola Island	6417	95	
Piney Woods	6418	130	
Quail Ridge	6419	62	
Silver Lake Estates	6420	991	
Sky Crest	6421	83	
Valencia Terrace	6423	191	
Valencia Terrace	6424		293
Venetian Village	6425	79	
Tangerin	6428	213	
Palm Terrace	6429	473	
Palm Terrace	6430		539
Zephry Shores	6431	3,629	
Zephry Shores	6432		221
Gibsonia Estates	6433	65	
Lake Gibson Estates	6434	227	
Lake Gibson Estates	6435		945
Orange Hill	6436	89	
Hermits Cove	6440	65	
Interlachen Park	6441	1,058	
Palm Port	6444	54	
Pomona Park	6446	616	
River Grove	6447	588	
Silver Lake Oaks	6448	21	
St. Johns Highlands	6450	32	
Saratoga Harbor	6451	65	
Harmony Homes	6462	47	
Tomoka	6469	1,226	
Lake Osborne Estates	6558	484	
The Woods	6564	572	
Jasmine Lakes	6574	740	
Ocala Oaks	6577	845	
Kings Cove	6595	117	
Summit Chase	6596	60	
48 Estates	6597	70	
South Seas	6831		1,057
TOTAL		$ 61,736	$ 23,127

REVISED 10/20/08

AUDIT FINDING NO. 14

SUBJECT: LETTER OF CREDIT EXPENSES

AUDIT ANALYSIS: Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $1,345 for Standby Letters of Credit expenses in Miscellaneous Expenses, Account 675. The Standby Letters of Credit expenses were used to obtain various loans for the utility.

According to the National Association of Regulatory Utility Commissioners (NARUC), Uniform System of Accounts (USoA), Account 181, Unamortized Debt Discount and Expense should include the total expense for all classes of long-term debt. Further, FPSC Order No. PSC-94-1452-FOF-WU, page 5, issued November 18, 1994, general states that debt-issuing costs should be included in Account 181. Therefore, $1,345 should be recorded in Account 181, Unamortized debt Discount and Expense.

The unamortized balance in Account 181 should be included in the utility's Capital Structure and amortized over the period of the loan. The Standby Letters of Credit expenses were for various loans. We did not have sufficient information to determine the amortization period.

EFFECT ON THE GENERAL LEDGER IF FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007:

NARUC Acct. No	Account Description	Debit	Credit
181	Unamortized Debt Discount and Expense	$1,345	
675	Miscellaneous Expenses		$1,345

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED:

Account 181 - Unamortized Debt Discount and Expense	$1,345	
Accounts 634 and 734 - Contractual Services – Management Fees		$1,345

The summary, Schedule 1, and the allocations of these adjustments to the individual utility systems, Schedule 2, are shown on the schedules following this finding.

SCHEDULE 1 - LETTER OF CREDIT ADJUSTMENT SUMMARY

Last Name/Vendor	Date	Description	Amount	Acct Unit	Account	Florida	Jan - Jun Amount	Jul - Dec Amount
Standby Letter of Credit AA	2/3/2007	Loan Costs	1,593.75	312	675858	67.58		
Standby Letter of Credit AA	2/3/2007	Loan Costs	1,770.71	312	675858	75.08		
Standby Letter of Credit AA	3/7/2007	Loan Costs	6,850.24	312	675858	291.82		
Standby Letter of Credit AA	3/22/2007	Loan Costs	2,683.33	312	675858	114.31		
Standby Letter of Credit AA	3/22/2007	Loan Costs	2,974.23	312	675858	126.70		
Standby Letter of Credit AA	3/22/2007	Loan Costs	5,168.16	312	675858	220.16		
Standby Letter of Credit AA	5/29/2007	Loan Costs	100.00	312	675858	4.26		
Standby Letter of Credit AA	5/29/2007	Loan Costs	400.87	312	675858	17.08	916.99	
STANDBY LETTER OF CREDI	7/7/2007	Loan Costs	100.00	312	675858	4.26		
STANDBY LETTER OF CREDI	7/7/2007	Loan Costs	400.87	312	675858	17.08		
STANDBY LETTER OF CREDI	7/7/2007	Loan Costs	(400.87)	312	675858	(16.20)		
STANDBY LETTER OF CREDI	7/7/2007	Loan Costs	(100.00)	312	675858	(4.04)		
Standby Letter of Credit AA	8/1/2007	Loan Costs	2,943.42	312	675858	118.91		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	(100.00)	312	675858	(4.04)		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	(100.00)	312	675858	(4.04)		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	(100.00)	312	675858	(4.04)		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	100.00	312	675858	4.04		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	100.00	312	675858	4.04		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	100.00	312	675858	4.04		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	100.00	312	675858	4.04		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	100.00	312	675858	4.04		
STANDBY LETTER OF CREDI	9/11/2007	Loan Costs	100.00	312	675858	4.04		
STANDBY LETTER OF CREDI	10/1/2007	Loan Costs	6,943.45	312	675858	280.52		
Standby Letter of Credit AA	11/27/2007	Loan Costs	370.00	312	675858	14.95		427.60
			32,098.16			1,344.59		

SCHEDULE 2 - LETTER OF CREDIT ADJUSTMENT BY SYSTEM

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.225%	0.224%	2.06	0.96	3.02
Arredondo Estates - Wat	6569	Water	0.639%	0.630%	5.86	2.69	8.55
Arredondo Farms - Sewe	6389	Wastewater	0.963%	0.949%	8.83	4.06	12.89
Arredondo Farms - Wate	6569	Water	0.976%	0.962%	8.95	4.11	13.06
Beecher's Point - Sewer	6439	Wastewater	0.048%	0.047%	0.44	0.20	0.64
Beecher's Point - Water	6438	Water	0.139%	0.137%	1.28	0.59	1.86
Carlton Village - Water	6405	Water	0.637%	0.646%	5.84	2.76	8.60
Castle Lake - Water	6555	Water	0.289%	0.287%	2.65	1.23	3.88
Chuluota - Sewer	6457	Wastewater	1.610%	1.597%	14.76	6.83	21.59
Chuluota - Water	6456	Water	3.699%	3.741%	33.92	16.00	49.92
East Lake Harris Estates	6406	Water	0.473%	0.466%	4.34	1.99	6.34
Fairways - Sewer	6971	Wastewater	0.000%	0.635%	-	2.72	2.72
Fairways - Water	6970	Water	0.000%	0.635%	-	2.72	2.72
Fern Terrace - Water	6407	Water	0.334%	0.329%	3.07	1.41	4.47
Fl Central Commerce Pa	6461	Wastewater	0.171%	0.171%	1.57	0.73	2.30
Friendly Center - Water	6408	Water	0.083%	0.082%	0.76	0.35	1.11
Gibsonia Estates - Water	6433	Water	0.524%	0.516%	4.81	2.21	7.02
Grand Terrace - Water	6409	Water	0.294%	0.290%	2.70	1.24	3.94
Haines Creek - Water	6556	Water	0.297%	0.292%	2.72	1.25	3.97
Harmony Homes - Wate	6462	Water	0.171%	0.169%	1.57	0.72	2.29
Hermits Cove - Water	6440	Water	0.489%	0.482%	4.49	2.06	6.55
Hobby Hills - Water	6410	Water	0.278%	0.274%	2.55	1.17	3.72
Holiday Haven - Sewer	6412	Wastewater	0.297%	0.292%	2.72	1.25	3.97
Holiday Haven - Water	6411	Water	0.334%	0.329%	3.07	1.41	4.47
Imperial Mobile Terrace	6413	Water	0.661%	0.653%	6.06	2.79	8.85
Interlachen Lake/Park M	6441	Water	0.765%	0.759%	7.01	3.24	10.26
Jasmine Lakes - Sewer	6391	Wastewater	4.159%	4.092%	38.14	17.50	55.63
Jasmine Lakes - Water	6574	Water	4.180%	4.113%	38.33	17.59	55.92
Jungle Den - Sewer	6468	Wastewater	0.366%	0.361%	3.36	1.54	4.90
Jungle Den - Water	6467	Water	0.308%	0.303%	2.82	1.30	4.12
Kenwood North - Water	6557	Water	0.131%	0.129%	1.20	0.55	1.75
Kings Cove - Sewer	6395	Wastewater	0.535%	0.527%	4.91	2.25	7.16
Kings Cove - Water	6595	Water	0.562%	0.551%	5.15	2.35	7.51
Kingswood - Water	6401	Water	0.171%	0.169%	1.57	0.72	2.29
Lake Gibson Estates - Se	6435	Wastewater	0.853%	0.840%	7.82	3.59	11.42
Lake Gibson Estates - W	6434	Water	2.255%	2.221%	20.68	9.50	30.17
Lake Josephine - Water	6589	Water	1.525%	1.510%	13.98	6.46	20.44
Lake Osborne Est - Wate	6558	Water	1.254%	1.236%	11.50	5.28	16.79
Lake Suzy - Sewer	6392	Wastewater	0.719%	0.711%	6.60	3.04	9.64
Lake Suzy - Water	6582	Water	1.511%	1.489%	13.86	6.37	20.22
Leisure Lakes - Sewer	6404	Wastewater	0.75%	0.74%	6.92	3.18	10.09
Leisure Lakes - Water	6403	Water	0.78%	0.76%	7.11	3.27	10.38
Morningview - Sewer	6415	Wastewater	0.10%	0.09%	0.88	0.41	1.29
Morningview - Water	6414	Water	0.10%	0.10%	0.93	0.43	1.36
Oakwood - Water	6402	Water	0.62%	0.61%	5.67	2.60	8.27
Ocala Oaks - Water	6577	Water	4.86%	4.79%	44.54	20.48	65.02
Orange Hill/Sugar Creek	6436	Water	0.65%	0.64%	5.96	2.74	8.70
Palm Port - Sewer	6445	Wastewater	0.28%	0.28%	2.60	1.21	3.81
Palm Port - Water	6444	Water	0.29%	0.28%	2.62	1.22	3.84

SCHEDULE 2 - LETTER OF CREDIT ADJUSTMENT BY SYSTEM

System Name	Combined Acct	Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430		Wastewater	2.74%	2.70%	25.14	11.55	36.69
Palm Terrace - Water	6429		Water	3.17%	3.12%	29.09	13.36	42.45
Palms MHP - Water	6416		Water	0.17%	0.16%	1.52	0.70	2.22
Park Manor - Sewer	6443		Wastewater	0.08%	0.08%	0.76	0.35	1.11
Park Manor - Water	6441		Water	0.00%	0.00%	-	-	-
Peace River - Sewer	6397		Wastewater	0.25%	0.25%	2.33	1.07	3.40
Peace River - Water	6600		Water	0.26%	0.26%	2.40	1.10	3.51
Picciola Island - Water	6417		Water	0.40%	0.40%	3.65	1.69	5.34
Pine Valley - Water	6560		Water	0.13%	0.12%	1.15	0.53	1.68
Piney Woods - Water	6418		Water	0.48%	0.47%	4.39	2.02	6.41
Pomona Park - Water	6446		Water	0.47%	0.47%	4.34	1.99	6.34
Quail Ridge - Water	6419		Water	0.26%	0.25%	2.35	1.08	3.44
Ravenswood - Water	6561		Water	0.12%	0.12%	1.10	0.51	1.61
River Grove - Water	6447		Water	0.29%	0.28%	2.62	1.21	3.83
Rosalie Oaks - Sewer	6386		Wastewater	0.26%	0.26%	2.38	1.09	3.47
Rosalie Oaks - Water	6562		Water	0.26%	0.26%	2.38	1.09	3.47
Sarasota - Sewer	6965		Wastewater	19.55%	19.27%	179.31	82.41	261.72
Sarasota - Water	6964		Water	12.42%	12.25%	113.90	52.38	166.27
Saratoga Harbour - Water	6451		Water	0.00%	0.00%	-	-	-
Sebring Lakes - Water	6933		Water	0.21%	0.20%	1.89	0.87	2.76
Silver Lake Oaks - Sewer	6449		Wastewater	0.12%	0.11%	1.05	0.48	1.54
Silver Lake Oaks - Water	6448		Water	0.12%	0.12%	1.08	0.50	1.57
Silver Lake/Western Shores	6420		Water	4.30%	4.24%	39.46	18.15	57.61
Skycrest - Water	6421		Water	0.33%	0.32%	2.99	1.37	4.37
South Seas - Sewer	6831		Wastewater	0.18%	0.18%	1.64	0.77	2.41
St. John's Highlands - Wate	6450		Water	0.26%	0.26%	2.43	1.12	3.54
Stone Mountain - Water	6422		Water	0.03%	0.03%	0.25	0.11	0.36
Sugar Creek - Water	6436		Water	0.00%	0.00%	-	-	-
Summit Chase - Sewer	6396		Wastewater	0.58%	0.57%	5.35	2.46	7.80
Summit Chase - Water	6596		Water	0.59%	0.58%	5.40	2.48	7.87
Sunny Hills - Sewer	6472		Wastewater	0.48%	0.47%	4.41	2.03	6.44
Sunny Hills - Water	6471		Water	1.55%	1.53%	14.20	6.53	20.73
Tangerine - Water	6428		Water	0.74%	0.75%	6.74	3.21	9.96
The Meadows - Water	6559		Water	0.14%	0.14%	1.30	0.60	1.90
The Woods - Sewer	6388		Wastewater	0.19%	0.19%	1.77	0.81	2.58
The Woods - Water	6564		Water	0.20%	0.20%	1.86	0.86	2.72
Tomoka/Twin Rivers - Wat	6469		Water	0.72%	0.71%	6.65	3.05	9.70
Valencia Terrace - Sewer	6424		Wastewater	0.93%	0.92%	8.53	3.93	12.47
Valencia Terrace - Water	6423		Water	0.95%	0.93%	8.68	3.99	12.67
Venetian Village - Sewer	6426		Wastewater	0.25%	0.25%	2.33	1.07	3.40
Venetian Village - Water	6425		Water	0.44%	0.43%	4.05	1.86	5.91
Village Water - Sewer	6390		Wastewater	0.09%	0.09%	0.86	0.39	1.25
Village Water - Water	6571		Water	0.49%	0.48%	4.46	2.07	6.54
Welaka/Saratoga - Water	6451		Water	0.41%	0.41%	3.80	1.75	5.55
West Citrus - Water	6563		Water	0.18%	0.17%	1.62	0.74	2.36
Western Shores - Water	6420		Water	0.00%	0.00%	-	-	-
Wootens - Water	6453		Water	0.08%	0.08%	0.71	0.33	1.04
Zephyr Shores - Sewer	6432		Wastewater	1.39%	1.36%	12.70	5.82	18.53
Zephyr Shores - Water	6431		Water	1.39%	1.37%	12.78	5.87	18.65
				100.00%	100.00%	916.99	427.60	1,344.59

AUDIT FINDING NO. 15

SUBJECT: PRELIMINARY STUDY

AUDIT ANALYSIS: 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 Uniform System of Accounts states:

> "Preliminary Survey and Investigation Charges Account shall be charged with 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 transferred to account 426 – Miscellaneous Nonutility Expenses."

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007.

The table below shows the breakdown of this transaction by system.

COMPANY	COMPANY NO.	731
Lake Suzy	6392	$2,695
Total		$2,695

NARUC Acct. No.	Account Description	Debit	Credit
426	Miscellaneous Nonutility Expenses	$2,695	
731	Contractual Services – Engineering		$2,695

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: Account 731 Contractual Services – Engineering balance should be reduced by $2,695.

AUDIT FINDING NO. 16

SUBJECT: OUT OF PERIOD EXPENSES

AUDIT ANALYSIS: The utility included out of the period expenses in the MFR for the test year. These amounts should be removed from the test year expenses.

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

The table below shows the breakdown of these out of period expenses by system.

COMPANY	COMPANY NO.	Acct 735	Acct 720	Acct 635	Acct 736	Acct 615	Acct 618	Acct 718
Rosalie Oaks	6386	120						
FL Central Commerce Park	6461		302					
Lake Suzy	6582			20,531				
Lake Suzy	6392	190			941			
Morning View	6414					73	50	
Village Water	6390							110
Total		$ 310	$ 302	$ 20,531	$ 941	$ 73	$ 50	$ 110

NARUC Acct. No.	Account Description	Debit	Credit
215	Retained Earnings	$22,317	
735	Contractual Services – Testing		$ 310
720	Materials and Supplies		$ 302
610	Contractual Services – Testing		$20,531
736	Contractual Services – Other		$ 941
615	Purchased Power		$ 73
618	Chemicals		$ 50
718	Chemicals		$ 110

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: Account 735 Contractual Services – Testing balance should be reduced by $310. Account 720 Materials and Supplies balance should be reduced by $302. Account 610 Purchased Water balance should be reduced by $20,531. Account 736 Contractual Services – Other balance should be reduced by $941. Account 615 Purchased Power balance should be reduced by $73. Account 618 Chemicals balance should be reduced by $50. Account 718 Chemicals balance should be reduced by $110.

AUDIT FINDING NO. 17

SUBJECT: PRELIMINARY SURVEY EXPENSES

AUDIT ANALYSIS: The utility paid $16,173.13 to Florida Department of Environmental Protection (FDEP) ($1,000) and Adirondack Engineering ($15,173.13) 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. Prior to the write-off in September 2007, the utility expensed $2,312 ($289 per month from January 2007 to August 2007) to this account for a total of $11,841 ($9,529 + $2,312). When asked for details, 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 September of last year."

Since no permit was issued, and the utility received no benefit from these expenses, audit staff believes that Account 736, Contractual Services-Other should be reduced by $11,841.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: Pending Commission approval the following entry would need to be made

NARUC Acct. No.	Account Description	Debit	Credit
426	Miscellaneous Nonutility Expenses	$11,841	
736	Contractual Services-Other		$11,841

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: Account 736 Contractual Services - Other balance should be reduced by $11,841.

AUDIT FINDING NO. 18

SUBJECT: LAKE SUZY WASTEWATER LAND TRANSFER

AUDIT ANALYSIS: Commission Order No. PSC-97-0540-FOF-WS, issued May 12, 1997, in Docket No. 960799-WS, established the cost of wastewater land to be included in rate base. The order addressed 25.52 acres of land.

- 5.97 acres was included in rate base at a value of $62,381
- 19.55 acres was valued at $294,856 but was reduced by $94,656 to reflect the 6.32 acres held for future use, for an adjusted balance of $200,200,
- Net land value for the 25.52 acres of $262,581.

In June 2005, the prior owner of the utility entered into litigation proceedings with Aqua regarding the wastewater land. In December, 2007, as part of a settlement agreement regarding this litigation, the utility sold the 5.97 acres to Mr. Dallas Shepard for $100,000. The settlement agreement also required Aqua to pay annual rent of $10,000, and required retroactive payments beginning in June 2005.

Land Value

The utility's general ledger reflects a wastewater land balance of $442,800, as of November 30, 2007. As stated above, the Commission has previously established land at a value of $262,581. The utility has not reflected the Commission's adjustments to land in the general ledger. At December 31, 2007, the utility's general ledger reflected a land balance of $269,366, and the MFRs included a thirteen-month average of $429,459. We recommend that the land balances be adjusted to reflect the prior Commission order as well as the sale of the land. The year-end balance should reflect the value of the remaining acres, as stated above, $200,200. The 13-month average for land should also be adjusted to remove all of the land sold. Using the Commission approved balances, the 13-month average balance should be $200,200. This current rate case may re-evaluate the level of land held for future use and that may impact the final valuation.

Gain/Loss on Sale of Land

As part of the sale of the land, the utility incurred legal and other costs of $33,649. This results in net proceeds from the sale of $66,352 ($100,000 - $33,649.) The utility valued the land at $173,434 at the time of the sale and calculated a loss on the sale of $107,083 ($173,434 - $66,352.) However, staff believes that the net proceeds should be compared to the value included in rate base in the prior order and recommends that a gain occurred on the sale, in the amount of $3,934 ($66,352 - $62,381.)

The NARUC USOA states that Account 414 should include, **when authorized by the Commission**, gains and losses from the sale of utility property. Therefore, pending Commission approval, the staff calculated gain should be booked to Account 414 – Gain (Losses) from Disposition of Utility Property and the loss booked by the company should be removed. As stated above, the company booked a loss of $107,083. The company is amortizing this loss over 25 years at a rate of $357 per month.

Rental of Building/Real Property

The utility included $36,899 in Account 741 – Rental of Building/Real Property for the period ended December 31, 2007. This amount represents:

- $11,066, amortization of the loss for the period June 2005 through December 2007,
- $15,833, rent for the period June 2005 through December 2006,
- $10,000, rent for the year ended December 31, 2007.

As recommended above, we believe that there is a gain on the sale of the land, so the amortization expense should be removed from the expense. If the Commission approves the gain and it is amortized over the same 25 year period, only twelve months of the amortization should be included in the test year. This would result in removing the $11,066 and reflecting $157 as the amortization of the gain.

Even though the utility owned the land during the test year, it will not own the land for the period that rates will be established. Therefore, we believe that it is reasonable to include the lease payments in test year expenses. However, only twelve months of lease payments should be included in a test year. Therefore, the $15,833 should be removed.

Land Lease

The settlement agreement in the court case established a twenty year lease for the land sold. Commission Rule 25-30.433(10), Florida Administrative Code, requires a utility to own the land upon which the utility treatment facilities are located, or possess the right to the continued use of the land, such as a 99-year lease. We believe that the twenty year lease is in violation of this rule.

EFFECT ON GENERAL LEDGER:

215	Retained Earnings	$196,016
	Land	$69,166
	Gain	$3,934
	Remove Loss	$96,017
	Remove amortization	$11,066
	Remove rental	$15,833

EFFECT ON FILING:

215	Retained Earnings	$356,109
	Land	$229,259
	Gain	$3,934
	Remove Loss	$96,017
	Remove amortization	$11,066
	Remove rental	$15,833

AUDIT FINDING NO. 19

SUBJECT: DEPRECIATION EXPENSE

AUDIT ANALYSIS: Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $17,352 for depreciation expenses in Account 403 – Depreciation Expenses.

The following are the Audit Staff's questions and the utility's responses for the above allocated depreciation expenses as shown on Response to the Affiliated Document Request 35, paraphrased:

1. **Question:** Are these plant items already included in the allocation from Aqua America, Inc., to Aqua Utilities Florida, Inc., along with depreciation?
   Response: No, these are other Service Company assets.

2. **Question:** Provide total Aqua America, Inc., plant in service and the allocated portion to the states including Florida.
   Response: Aqua America, Inc. plant in service associated with these depreciation expenses is not being allocated, just the depreciation expenses are being allocated.

3. **Question:** Why is this depreciation expense accrual included with Operation and Maintenance Expenses instead of depreciation expenses?
   Response: Since this plant is recorded on the Service Company books, not the Florida or Aqua Utilities Florida, Inc. books, it is treated as a management fee instead of depreciation.

4. **Question:** Is there a corresponding entry included in accumulated depreciation that is also being allocated to Aqua Utilities Florida, Inc? If so, please provide.
   Response: There is no corresponding accumulated depreciation being allocated, only the depreciation expenses.

The Audit Staff has audited the plant in service, accumulated depreciation, and depreciation expense that were allocated from Aqua America, Inc. to Aqua Utilities Florida, Inc for this rate proceeding.

The other Service Company assets were not allocated to Aqua Utilities Florida, Inc. for this rate proceeding.

The summary, Schedule 1, and the allocations of this adjustment to the individual utility systems, Schedule 2, are shown on the schedules following this finding.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: There is no effect on general ledger.

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: This information is provided for the analyst's use.

SCHEDULE 1 - DEPRECIATION ACCRUALS ADJUSTMENT SUMMARY

Last Name/Vendor	Date	Description	Subsidiary	Amount	Acct Unit	Account	Florida	Total
Depreciation Adjustment	39119	Depre. Exp.	PSC ALL UTIL	(340.14)	422	403010	(14.42)	
Depreciation Accrual	39119	Depre. Exp.	PSC ALL UTIL	28,345.10	422	403010	1,201.83	
Depreciation Accrual	39142	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Adjustment	39163	Depre. Exp.	PSC ALL UTIL	340.14	422	403010	14.49	
Depreciation Accrual	39175	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Accrual	39204	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Accrual	39244	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Accrual	39244	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	8,755.47
Depreciation Accrual	39303	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39325	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39351	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39387	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39420	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39438	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	8,596.18
				418,435.57			17,351.65	17,351.65

SCHEDULE 2 - DEPRECIATION EXPENSE ADJUSTMENT BY SYSTEM

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.225%	0.224%	19.67	19.25	38.92
Arredondo Estates - Water	6569	Water	0.639%	0.630%	55.97	54.13	110.10
Arredondo Farms - Sewer	6389	Wastewater	0.963%	0.949%	84.30	81.54	165.84
Arredondo Farms - Water	6569	Water	0.976%	0.962%	85.47	82.67	168.14
Beecher's Point - Sewer	6439	Wastewater	0.048%	0.047%	4.22	4.08	8.29
Beecher's Point - Water	6438	Water	0.139%	0.137%	12.18	11.78	23.95
Carlton Village - Water	6405	Water	0.637%	0.646%	55.73	55.49	111.22
Castle Lake - Water	6555	Water	0.289%	0.287%	25.29	24.69	49.98
Chuluota - Sewer	6457	Wastewater	1.610%	1.597%	140.97	137.25	278.22
Chuluota - Water	6456	Water	3.699%	3.741%	323.86	321.61	645.48
East Lake Harris Estates -	6406	Water	0.473%	0.466%	41.45	40.09	81.54
Fairways - Sewer	6971	Wastewater	0.000%	0.635%	-	54.58	54.58
Fairways - Water	6970	Water	0.000%	0.635%	-	54.58	54.58
Fern Terrace - Water	6407	Water	0.334%	0.329%	29.27	28.31	57.58
Fl Central Commerce Park	6461	Wastewater	0.171%	0.171%	14.99	14.72	29.71
Friendly Center - Water	6408	Water	0.083%	0.082%	7.26	7.02	14.28
Gibsonia Estates - Water	6433	Water	0.524%	0.516%	45.90	44.39	90.29
Grand Terrace - Water	6409	Water	0.294%	0.290%	25.76	24.91	50.67
Haines Creek - Water	6556	Water	0.297%	0.292%	25.99	25.14	51.13
Harmony Homes - Water	6462	Water	0.171%	0.169%	14.99	14.50	29.48
Hermits Cove - Water	6440	Water	0.489%	0.482%	42.85	41.45	84.30
Hobby Hills - Water	6410	Water	0.278%	0.274%	24.35	23.55	47.91
Holiday Haven - Sewer	6412	Wastewater	0.297%	0.292%	25.99	25.14	51.13
Holiday Haven - Water	6411	Water	0.334%	0.329%	29.27	28.31	57.58
Imperial Mobile Terrace -	6413	Water	0.661%	0.653%	57.84	56.17	114.01
Interlachen Lake/Park Mai	6441	Water	0.765%	0.759%	66.97	65.23	132.20
Jasmine Lakes - Sewer	6391	Wastewater	4.159%	4.092%	364.14	351.74	715.88
Jasmine Lakes - Water	6574	Water	4.180%	4.113%	366.01	353.55	719.56
Jungle Den - Sewer	6468	Wastewater	0.366%	0.361%	32.08	31.03	63.11
Jungle Den - Water	6467	Water	0.308%	0.303%	26.93	26.05	52.98
Kenwood North - Water	6557	Water	0.131%	0.129%	11.47	11.10	22.57
Kings Cove - Sewer	6395	Wastewater	0.535%	0.527%	46.83	45.30	92.13
Kings Cove - Water	6595	Water	0.562%	0.551%	49.18	47.34	96.51
Kingswood - Water	6401	Water	0.171%	0.169%	14.99	14.50	29.48
Lake Gibson Estates - Sew	6435	Wastewater	0.853%	0.840%	74.70	72.25	146.95
Lake Gibson Estates - Wat	6434	Water	2.255%	2.221%	197.41	190.93	388.34
Lake Josephine - Water	6589	Water	1.525%	1.510%	133.48	129.78	263.26
Lake Osborne Est - Water	6558	Water	1.254%	1.236%	109.83	106.22	216.05
Lake Suzy - Sewer	6392	Wastewater	0.719%	0.711%	62.99	61.15	124.14
Lake Suzy - Water	6582	Water	1.511%	1.489%	132.31	127.97	260.27
Leisure Lakes - Sewer	6404	Wastewater	0.754%	0.743%	66.04	63.87	129.91
Leisure Lakes - Water	6403	Water	0.776%	0.764%	67.91	65.68	133.59
Morningview - Sewer	6415	Wastewater	0.096%	0.095%	8.43	8.15	16.58
Morningview - Water	6414	Water	0.102%	0.100%	8.90	8.61	17.51
Oakwood - Water	6402	Water	0.618%	0.609%	54.09	52.32	106.41
Ocala Oaks - Water	6577	Water	4.857%	4.790%	425.26	411.76	837.01
Orange Hill/Sugar Creek -	6436	Water	0.650%	0.640%	56.90	55.04	111.94
Palm Port - Sewer	6445	Wastewater	0.284%	0.282%	24.82	24.23	49.06
Palm Port - Water	6444	Water	0.286%	0.285%	25.06	24.46	49.52

SCHEDULE 2 - DEPRECIATION EXPENSE ADJUSTMENT BY SYSTEM

System Name	Combined Acct	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430	Wastewater	2.741%	2.701%	240.03	232.15	472.18
Palm Terrace - Water	6429	Water	3.172%	3.125%	277.73	268.62	546.34
Palms MHP - Water	6416	Water	0.166%	0.163%	14.52	14.04	28.56
Park Manor - Sewer	6443	Wastewater	0.083%	0.082%	7.26	7.02	14.28
Park Manor - Water	6441	Water	0.000%	0.000%	-	-	-
Peace River - Sewer	6397	Wastewater	0.254%	0.250%	22.25	21.52	43.76
Peace River - Water	6600	Water	0.262%	0.258%	22.95	22.20	45.14
Picciola Island - Water	6417	Water	0.399%	0.395%	34.89	33.97	68.87
Pine Valley - Water	6560	Water	0.126%	0.124%	11.01	10.64	21.65
Piney Woods - Water	6418	Water	0.479%	0.472%	41.92	40.54	82.46
Pomona Park - Water	6446	Water	0.473%	0.466%	41.45	40.09	81.54
Quail Ridge - Water	6419	Water	0.257%	0.253%	22.48	21.74	44.22
Ravenswood - Water	6561	Water	0.120%	0.119%	10.54	10.19	20.73
River Grove - Water	6447	Water	0.286%	0.282%	25.06	24.23	49.29
Rosalie Oaks - Sewer	6386	Wastewater	0.259%	0.256%	22.71	21.97	44.68
Rosalie Oaks - Water	6562	Water	0.259%	0.256%	22.71	21.97	44.68
Sarasota - Sewer	6965	Wastewater	19.554%	19.273%	1,712.03	1,656.77	3,368.80
Sarasota - Water	6964	Water	12.421%	12.249%	1,087.50	1,052.95	2,140.45
Saratoga Harbour - Water	6451	Water	0.000%	0.000%	-	-	-
Sebring Lakes - Water	6933	Water	0.206%	0.203%	18.03	17.44	35.47
Silver Lake Oaks - Sewer	6449	Wastewater	0.115%	0.113%	10.07	9.74	19.81
Silver Lake Oaks - Water	6448	Water	0.118%	0.116%	10.30	9.97	20.27
Silver Lake/Western Shores	6420	Water	4.303%	4.245%	376.78	364.87	741.66
Skycrest - Water	6421	Water	0.326%	0.321%	28.57	27.63	56.20
South Seas - Sewer	6831	Wastewater	0.179%	0.179%	15.69	15.40	31.09
St. John's Highlands - Wate	6450	Water	0.265%	0.261%	23.18	22.42	45.61
Stone Mountain - Water	6422	Water	0.027%	0.026%	2.34	2.26	4.61
Sugar Creek - Water	6436	Water	0.000%	0.000%	-	-	-
Summit Chase - Sewer	6396	Wastewater	0.583%	0.574%	51.05	49.37	100.42
Summit Chase - Water	6596	Water	0.588%	0.580%	51.52	49.83	101.35
Sunny Hills - Sewer	6472	Wastewater	0.481%	0.474%	42.15	40.77	82.92
Sunny Hills - Water	6471	Water	1.549%	1.528%	135.59	131.36	266.95
Tangerine - Water	6428	Water	0.736%	0.751%	64.40	64.55	128.95
The Meadows - Water	6559	Water	0.142%	0.140%	12.41	12.00	24.42
The Woods - Sewer	6388	Wastewater	0.193%	0.190%	16.86	16.31	33.17
The Woods - Water	6564	Water	0.203%	0.200%	17.80	17.21	35.01
Tomoka/Twin Rivers - Wat	6469	Water	0.725%	0.714%	63.46	61.38	124.84
Valencia Terrace - Sewer	6424	Wastewater	0.931%	0.920%	81.49	79.04	160.54
Valencia Terrace - Water	6423	Water	0.947%	0.933%	82.90	80.18	163.07
Venetian Village - Sewer	6426	Wastewater	0.254%	0.250%	22.25	21.52	43.76
Venetian Village - Water	6425	Water	0.441%	0.435%	38.64	37.37	76.01
Village Water - Sewer	6390	Wastewater	0.094%	0.092%	8.20	7.93	16.12
Village Water - Water	6571	Water	0.487%	0.485%	42.62	41.67	84.29
Welaka/Saratoga - Water	6451	Water	0.415%	0.408%	36.30	35.11	71.40
West Citrus - Water	6563	Water	0.177%	0.174%	15.46	14.95	30.40
Western Shores - Water	6420	Water	0.000%	0.000%	-	-	-
Wootens - Water	6453	Water	0.078%	0.076%	6.79	6.57	13.36
Zephyr Shores - Sewer	6432	Wastewater	1.385%	1.362%	121.30	117.09	238.40
Zephyr Shores - Water	6431	Water	1.393%	1.373%	122.00	118.00	240.00
			100.000%	100.000%	8,755.47	8,596.18	17,351.65

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 CHARLESTON J. WINSTON,** Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT CJW-2: Audit Work Papers for Working Capital

DOCUMENT NUMBER-DATE
10127 OCT 27 08
FPSC-COMMISSION CLERK

Aqua Utilities Florida, Inc.
Twelve Month Period Ended December 31, 2007

Docket No. 080121-WS Audit Control No. 08-093-1-1

Subject: Working Capital

Objective: To determine that working capital and its appropriate accounts are properly stated.

08/12/08
KM

Work Performed:

1. Reviewed and reconciled all systems totals to rate base. *WP 24-3 to 24-62*
2. Recalculated Working Capital accounts and reconciled total balance sheet Working Capital to rate base. *WPs 24-3 to 24-62*
3. Recalculated the 13 months average of all working capital accounts. *WPs 24-3.1 to 24-62.2*
4. Recalculated the allocation percentages for all systems and compared the numbers to MFR A-17.. *WPs 24-2 to 24-2.1*
5. Recalculated A/R Aging Reports for each system. *WPs 24-64 to 24-64.1*
6. Recalculated Bad Debt Expense for December 2007 and reconciled to AUF's balance sheet. *WPs 24-64.5 to 24-64.7*
7. AUF's Accrued Taxes grand totals were reconciled to MFR A-19. *WP 24-65 to 24-65.1*
8. Unbilled Revenues were recalculated and reconciled to MFR A-17. *WPs 24-66 to 24-66.3*
9. Deferred Debit balances were recalculated and reconciled to MFR A-17. *WPs 24-67 to 24-67.8*
10. Other Regulatory Assets
    a. Recalculated the average of Other Regulatory Assets. *WP 24-68*
    b. Traced unamortized balance for 2007 to the source documentation. *WP 24-68*
    c. Other Regulatory Assets were verified and reconciled to MFR A-17. *WP 24-68*
11. Sampled five systems selected at random and traced to source documentation. *WPs 24-67.1 to 24-67.8*
12. Recalculated and sampled Deferred Debits amortization. *WPs 24-67.1 to 24-67.8*

Conclusion: Based on the work performed above, Working Capital is properly stated except as noted below.

1. Accrued Taxes - Aqua Utilities Florida, Inc. did not provide source documentation as requested in Document Request 40. Additional information was also requested via email which can be found in work papers 24-65.4 and 24-65.5.
2. Deferred Debits Amortization - In addition, the sampled systems from deferred debits were amortized less than 5 years and can be found in work papers 24-67.1 to 24-67.10.

DOCUMENT NUMBER-DATE
10127 OCT 27 08
FPSC-COMMISSION CLERK

24 Lead

Aqua Utilities
W/WW System Summary
Working Capital Allocation
Test Year Ended 12/31/2007
Docket: 080121

Docket: 080121-WS
ACN 08-093-1-1

Acct. Unit	County	Water Systems Name	2007 Average MFR *As Per A-17*
6597	Lake	48 Estates	$5,510
6567/6568	Alachua	Arrendondo Estates/Farms	$38,744
6438	Putnam	Beecher's Point	$7,684
6405	Lake	Carlton Village	$21,973
6456	Seminole	Chuluota	$159,242
6406	Lake	East Lake Harris	$19,160
6407	Lake	Fern Terrace	$13,583
6408	Lake	Friendly Center	$2,864
6433	Putnam	Gibsonia Estates	$11,989
6409	Lake	Grand Terrace	$12,248
6556	Lake	Haines Creek	$6,790
6462	Seminole	Harmony Homes	$8,020
6440	Putnam	Hermits Cove	$19,379
6410	Lake	Hobby Hills	$10,893
6411	Lake	Holiday Haven	$12,917
6413	Lake	Imperial	$27,270
6441	Putnam	Interlachen Park	$29,537
6574	Pasco	Jasmine Lakes	$99,323
6467	Volusia	Jungle Den	$12,341
6595	Lake	Kings Cove	$13,415
6401	Brevard	Kingswood	$6,829
6434	Polk	Lake Gibson Estates	$51,566
6589	Highlands	Lake Josephine	$37,080
6558	Palm Beach	Lake Osborne Estates	$28,688
6582	Desoto/Charlotte	Lake Suzy	$34,561
6403	Highlands	Leisure Lakes	$29,159
6414	Lake	Morningview	$4,557
6402	Brevard	Oakwood	$23,952
6577	Marion	Ocala Oaks	$123,302
6436	Polk	Orange Hill	$14,864
6444	Putnam	Palm Port	$11,607
6429	Pasco	Palm Terrace	$129,644
6416	Lake	Palms MHP	$6,538
6417	Lake	Picciola Island	$16,656
6418	Lake	Piney Woods	$18,832
6446	Putnam	Pomona Park	$19,728
6419	Lake	Quail Ridge	$6,698
6561	Lake	Ravenswood	$3,083
6447	Putnam	River Grove	$11,456
6562	Polk	Rosalie Oaks	$6,414
6933	Highlands	Sebring Lakes	$5,712

24-1 +c 24-1.2

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

08/12/08

SOURCE As indicated

24

6420	Lake	Silver Lake Estates		$182,768
6448	Putnam	Silver Lake Oaks		$4,039
6421	Lake	Skycrest	24-1.2	$12,859
6450	Putnam	St Johns Highlands		$10,023
6422	Lake	Stone Mountain		$968
6596	Lake	Summit Chase		$15,590
6471	Washington	Sunny Hills		$64,861
6428	Orange	Tangerine		$17,433
6564	Sumter	The Woods		$4,809
6469	Volusia	Tomoka		$16,577
6423	Lake	Valencia Terrace		$39,983
6425	Lake	Venetian Village		$16,680
6571	Polk	Village Water		$11,255
6451	Putnam	Welaka/Saratoga Harbour		$16,072
6453	Putnam	Wootens		$2,929
6431	Pasco	Zephyr Shores		$55,433
Total				$1,596,087 wp 15

Acct. Unit	County	WasteWater Systems		2007 Average MFR *As Per A-17*
6389	Alachua	Arrendondo Farms		$22,479
6439	Putnam	Beechers Point		$2,989
6457	Seminole	Chuluota		$54,231
6461	Seminole	Fl Central Commerce Park		$77,663
6412	Lake	Holiday Haven	24-1.3	$25,543
6391	Pasco	Jasmine Lakes		$105,816
6468	Volusia	Jungle Den		$17,200
6395	Lake	Kings Cove		$12,234
6435	Polk	Lake Gibson Estates		$19,513
6392	Desoto/Charlotte	Lake Suzy		$17,304
6404	Highlands	Leisure Lakes		$28,035
6415	Lake	Morningview		$4,667
6445	Putnam	Palm Port		$11,550
6430	Pasco	Palm Terrace		$112,526
6443	Putnam	Park Manor		$3,929
6386	Polk	Rosalie Oaks		$8,904
6449	Putnam	Silver Lake Oaks		$8,406
6831	Lee	South Seas		$8,971
6396	Lake	Summit Chase		$16,306
6472	Washington	Sunny Hills		$19,434
6388	Sumter	The Woods		$9,899
6424	Lake	Valencia Terrace		$47,876
6426	Lake	Venetian Village		$9,994
6390	Polk	Village Water		$25,701
6432	Pasco	Zephyr Shores		$55,094
Total				$726,264 wp 15
Grand Total				$2,322,351 Wp 15

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

08/11/08

SOURCE As indicated

24.1

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

08/07/08 RB

24-1

Aqua Utilities
Water System Summary
Working Capital Allocation
Test Year Ended 12/31/2007
Docket: 080121

Docket: 080121-WS
ACN 08-093-1-1

Acct. Unit	County	Water Systems Name	Wk Paper #	MFR 2006 *As Per A-17*	2006 Allocation	Direct Assignment of CWC 2006	Difference	2007 Average MFR *As Per A-17*	2007 Allocation	Direct Assignment of CWC 2007	Difference
6597	Lake	48 Estates	24-3.1	1,521	1,025	498	(2)	5,510	5,200	311	(1)
6567/6568	Alachua	Arrendondo Estates/Farms	24-4.1	9,625	7,357	2,267	1	38,744	36,960	1,798	(14)
6438	Putnam	Beecher's Point	24-5.1	5,402	633	4,768	1	7,684	3,181	4,503	0
6405	Lake	Carlton Village	24-6.1	10,297	2,902	7,397	(2)	21,973	14,998	6,986	(11)
6456	Seminole	Chuluota	24-7.1	77,803	16,849	60,954	0	159,242	86,852	72,382	8
6406	Lake	East Lake Harris	24-8.1	10,980	2,155	8,824	1	19,160	10,819	8,333	8
6407	Lake	Fern Terrace	24-9.1	7,809	1,521	6,287	1	13,583	7,638	5,937	8
6408	Lake	Friendly Center	24-10.1	1,402	378	1,024	0	2,864	1,904	967	(7)
6433	Putnam	Gibsonia Estates	24-11.1	2,388	2,387	0	1	11,989	11,980	0	9
6409	Lake	Grand Terrace	24-12.1	7,347	1,339	6,007	1	12,248	6,733	5,519	(4)
6556	Lake	Haines Creek	24-13.1	1,352	1,353	0	(1)	6,790	6,779	0	11
6462	Seminole	Harmony Homes	24-14.1	3,910	779	3,130	1	8,020	3,924	4,105	(9)
6440	Putnam	Hermits Cove	24-15.1	10,896	2,227	8,666	3	19,379	11,190	8,185	4
6410	Lake	Hobby Hills	24-16.1	6,065	1,266	4,798	1	10,893	6,361	4,531	1
6411	Lake	Holiday Haven	24-17.1	7,104	1,521	5,581	2	12,917	7,638	5,271	8
6413	Lake	Imperial	24-18.1	15,142	3,011	12,133	(2)	27,270	15,160	12,100	10
6441	Putnam	Interlachen Park	24-19.1	16,106	3,485	12,622	(1)	29,537	17,621	11,920	(4)
6574	Pasco	Jasmine Lakes	24-20.1	23,703	19,040	4,661	2	99,323	95,488	3,838	(3)
6467	Volusia	Jungle Den	24-21.1	7,020	1,403	5,619	(2)	12,341	7,034	5,307	0
6595	Lake	Kings Cove	24-22.1	3,568	2,560	1,010	(2)	13,415	12,792	631	(8)
6401	Brevard	Kingswood	24-23.1	3,865	779	3,085	1	6,829	3,924	2,914	(9)
6434	Polk	Lake Gibson Estates	24-24.1	10,270	10,272	0	(2)	51,566	51,563	0	3
6589	Highlands	Lake Josephine	24-25.1	9,591	6,946	2,647	(2)	37,080	35,056	2,031	(7)
6558	Palm Beach	Lake Osborne Estates	24-26.1	5,714	5,712	0	2	28,688	28,695	0	(7)
6582	Desoto/Charlotte	Lake Suzy	24-27.1	6,883	6,883	0	0	34,561	34,569	0	(8)
6403	Highlands	Leisure Lakes	24-28.1	15,625	3,535	12,092	(2)	29,159	17,737	11,420	2
6414	Lake	Morningview	24-29.1	2,826	465	2,363	(2)	4,557	2,322	2,232	3
6402	Brevard	Oakwood	24-30.1	13,214	2,815	10,400	(1)	23,952	14,139	9,822	(9)
6577	Marion	Ocala Oaks	24-31.1	36,641	22,124	14,517	0	123,302	111,205	12,097	0
6436	Polk	Orange Hill	24-32.1	2,960	2,961	0	(1)	14,864	14,858	0	6
6444	Putnam	Palm Port	24-33.1	6,598	1,303	5,295	0	11,607	6,617	5,001	(11)
6429	Pasco	Palm Terrace	24-34.1	74,905	14,449	60,456	0	129,644	72,550	57,097	(3)
6416	Lake	Palms MHP	24-35.1	3,662	756	2,907	(1)	6,538	3,784	2,746	8
6417	Lake	Picciola Island	24-36.1	10,089	1,817	8,274	(2)	16,656	9,170	7,480	6
6418	Lake	Piney Woods	24-37.1	10,527	2,182	8,347	(2)	18,832	10,958	7,883	(9)
6446	Putnam	Pomona Park	24-38.1	11,581	2,155	9,425	1	19,728	10,819	8,901	8

SOURCE As indicated

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

08/07/08 DB

24-1.2

6419	Lake	Quail Ridge	24-39.1	2,044	1,171	875	(2)	6,698	5,874	826	(2)
6561	Lake	Ravenswood	24-40.1	1,076	547	528	1	3,083	2,763	330	(10)
6447	Putnam	River Grove	24-41.1	6,503	1,303	5,199	1	11,456	6,547	4,910	(1)
6562	Polk	Rosalie Oaks	24-42.1	1,951	1,180	769	2	6,414	5,943	481	(10)
6933	Highlands	Sebring Lakes	24-43.1	2,171	938	1,233	0	5,712	4,713	1,002	(3)
6420	Lake	Silver Lake Estates	24-44.1	108,781	19,600	89,179	2	182,768	98,533	84,225	10
6448	Putnam	Silver Lake Oaks	24-45.1	1,963	537	1,427	(1)	4,039	2,693	1,347	(1)
6421	Lake	Skycrest	24-46.1	7,200	1,485	5,714	1	12,859	7,452	5,397	10
6450	Putnam	St Johns Highlands	24-47.1	5,406	1,207	4,200	(1)	10,023	6,059	3,967	(3)
6422	Lake	Stone Mountain	24-48.1	499	123	377	(1)	968	604	356	8
6596	Lake	Summit Chase	24-49.1	2,680	2,678		2	15,590	13,465	2,133	(8)
6471	Washington	Sunny Hills	24-50.1	38,165	7,056	31,111	(2)	64,861	35,474	29,383	4
6428	Orange	Tangerine	24-51.1	3,350	3,353	0	(3)	17,433	17,435	0	(2)
6564	Sumter	The Woods	24-52.1	1,247	925	321	1	4,809	4,643	161	5
6469	Volusia	Tomoka	24-53.1	3,302	3,302	0	0	16,577	16,576	0	1
6423	Lake	Valencia Terrace	24-54.1	23,851	4,314	19,538	(1)	39,983	21,661	18,330	(8)
6425	Lake	Venetian Village	24-55.1	8,984	2,009	6,974	1	16,680	10,099	6,587	(6)
6571	Polk	Village Water	24-56.1	2,217	2,217	0	0	11,255	11,255	0	0
6451	Putnam	Welaka/Saratoga Harbour	24-57.1	8,867	1,890	6,979	(2)	16,072	9,472	6,591	9
6453	Putnam	Wootens	24-58.1	1,576	355	1,223	(2)	2,929	1,764	1,155	10
6431	Pasco	Zephyr Shores	24-59.1	31,297	6,345	24,950	2	55,433	31,876	23,564	(7)
		Total Difference					(10)				(25)

SOURCE As indicated

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

08/05/08 DB

24-1.3

Aqua Utilities
WasteWater System Summar
Working Capital Allocation
Test Year Ended 12/31/2007
Docket: 080121

Docket: 080121-WS
ACN 08-093-1-1

Acct. Unit	County	WasteWater System Names	Wk Paper #	MFR 2006 *As Per A-17*	2006 Allocation *24-1 thru 24-83 Series*	Direct Assignment of CWC 2006	Difference	2007 Average MFR *As Per A-17*	2007 Allocation *24-1 thru 24-83 Series*	Direct Assignment of CWC 2007	Difference
6389	Alachua	Arrendondo Farms	24-4.5	4,386	4,386	0	0	22,479	22,032	459	(12)
6439	Putnam	Beechers Point	24-5.3	2,218	219	1,999	0	2,989	1,091	1,888	10
6457	Seminole	Chuluota	24-7.3	15,009	7,334	7,675	0	54,231	37,076	17,163	(8)
6461	Seminole	Fl Central Commerce Park	24-60.1	88,913	779	88,133	1	77,663	3,970	73,688	5
6412	Lake	Holiday Haven	24-17.3	22,416	1,353	21,064	(1)	25,543	6,779	18,753	11
6391	Pasco	Jasmine Lakes	24-20.3	32,091	18,944	13,147	0	105,816	95,000	10,820	(4)
6468	Volusia	Jungle Den	24-21.3	11,482	1,667	9,813	2	17,200	8,381	8,820	(1)
6395	Lake	Kings Cove	24-22.3	2,437	2,437	0	0	12,234	12,235	0	(1)
6435	Polk	Lake Gibson Estates	24-24.3	3,886	3,885	0	1	19,513	19,502	0	11
6392	Desoto/Charlotte	Lake Suzy	24-27.3	3,277	3,275	0	2	17,304	16,507	788	9
6404	Highlands	Leisure Lakes	24-28.3	14,855	3,434	11,419	2	28,035	17,250	10,785	0
6415	Lake	Morningview	24-29.3	3,105	437	2,666	2	4,667	2,206	2,465	(4)
6445	Putnam	Palm Port	24-33.3	6,591	1,294	5,299	(2)	11,550	6,547	5,005	(2)
6430	Pasco	Palm Terrace	24-34.3	65,627	12,485	53,140	2	112,526	62,707	49,827	(8)
6443	Putnam	Park Manor	24-61.1	2,044	378	1,667	(1)	3,929	1,904	2,033	(8)
6386	Polk	Rosalie Oaks	24-42.3	4,926	1,180	3,744	2	8,904	5,943	2,971	(10)
6449	Putnam	Silver Lake Oaks	24-44.3	7,147	524	6,623	0	8,406	2,623	5,776	7
6831	Lee	South Seas	24-62.1	6,768	815	5,952	1	8,971	4,156	4,811	4
6396	Lake	Summit Chase	24-49.3	6,400	2,656	3,744	0	16,306	13,326	2,971	9
6472	Washington	Sunny Hills	24-50.3	11,112	2,191	8,919	2	19,434	11,004	8,424	6
6388	Sumter	The Woods	24-52.3	7,314	879	6,437	(2)	9,899	4,411	5,495	(7)
6424	Lake	Valencia Terrace	24-54.3	32,941	4,241	28,701	(1)	47,876	21,359	26,528	(11)
6426	Lake	Venetian Village	24-55.3	5,586	1,157	4,429	0	9,994	5,809	4,183	2
6390	Polk	Village Water	24-56.3	29,573	428	29,147	(2)	25,701	2,136	23,560	5
6432	Pasco	Zephyr Shores	24-59.3	31,161	6,309	24,850	2	55,094	31,620	23,469	5
		Total Difference					10				10

SOURCE As indicated

Florida Intercompany Allocation Factors	formatted by DTF	2/14/2008											
2007	source data: G:\fingrp\Treasury\Rates\FLORIDA\2006 FL Consol\Expenses\[Florida Intracompany Allocations - 2007.xls]							All FL			AUF Filing	
System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Work Paper #	Revised Customer Count 7/31/07	Allocation July - Dec	Work Paper #	In the AUF filing?	Revised Customer Count 7/31/07	Allocation July - Dec
A	B	C	D	E	F	G	H	I	J	K	L	M
46 Est - Water	6597	6597	Water	84	0.225%	24-3.1	86	0.224%	24-03.2	1	86	0.340%
Arredondo Estates - Water	6585	6587	Water	239	0.639%	24-4.1	239	0.630%	24-04.2	1	239	0.956%
Arredondo Farms - Sewer	6389	6389	Wastewater	360	0.963%	24-4.5	360	0.949%	24-04.6	1	360	1.441%
Arredondo Farms - Water	6589	6586	Water	365	0.976%	24-4.3	366	0.962%	24-04.4	1	365	1.461%
Beecher's Point - Sewer	6439	6439	Wastewater	18	0.048%	24-5.3	18	0.047%	24-05.4	1	18	0.072%
Beecher's Point - Water	6438	6438	Water	52	0.139%	24-5.1	52	0.137%	24-05.2	1	52	0.208%
Carlton Village - Water	6405	6405	Water	238	0.637%	24-6.1	245	0.646%	24-06.2	1	245	0.980%
Castle Lake - Water	6555	6555	Water	106	0.289%		109	0.287%		0	-	0.000%
Chuluota - Sewer	6457	6457	Wastewater	602	1.610%	24-7.3	606	1.597%	24-07.4	1	606	2.425%
Chuluota - Water	6456	6456	Water	1,383	3.699%	24-7.1	1,420	3.741%	24-07.2	1	1,420	5.682%
East Lake Harris Estates - Water	6406	6406	Water	177	0.473%	24-8.1	177	0.466%	24-08.2	1	177	0.708%
Fairways - Sewer	6971	6971	Wastewater	-	0.000%		241	0.635%		0	-	0.000%
Fairways - Water	6970	6970	Water	-	0.000%		241	0.635%		0	-	0.000%
Fern Terrace - Water	6407	6407	Water	125	0.334%	24-9.1	125	0.329%	24-09.2	1	126	0.500%
Fl Central Commerce Park - Sewer	6461	6461	Wastewater	64	0.171%	24-60.1	65	0.171%	24-60.2	1	65	0.260%
Friendly Center - Water	6409	6408	Water	31	0.083%	24-10.1	31	0.082%	24-10.2	1	31	0.124%
Gibsonia Estates - Water	6433	6433	Water	196	0.524%	24-11.1	196	0.516%	24-11.2	1	196	0.784%
Grand Terrace - Water	6409	6409	Water	110	0.294%	24-12.1	110	0.290%	24-12.2	1	110	0.440%
Haines Creek - Water	6556	6556	Water	111	0.297%	24-13.1	111	0.292%	24-13.2	1	111	0.444%
Harmony Homes - Water	6462	6462	Water	64	0.171%	24-14.1	64	0.169%	24-14.2	1	64	0.256%
Hermits Cove - Water	6440	6440	Water	183	0.489%	24-15.1	183	0.482%	24-15.2	1	183	0.732%
Hobby Hills - Water	6410	6410	Water	104	0.278%	24-16.1	104	0.274%	24-16.2	1	104	0.416%
Holiday Haven - Sewer	6412	6412	Wastewater	111	0.297%	24-17.1	111	0.292%	24-17.2	1	111	0.444%
Holiday Haven - Water	6411	6411	Water	125	0.334%	24-18.1	125	0.329%	24-18.2	1	125	0.500%
Imperial Mobile Terrace - Water	6413	6413	Water	247	0.661%	24-19.1	248	0.653%	24-19.2	1	248	0.992%
Interlachen Lake/Park Manor - Water	6441	6441	Water	286	0.765%	24-20.3	288	0.759%	24-20.4	1	288	1.152%
Jasmine Lakes - Sewer	6391	6391	Wastewater	1,555	4.159%	24-20.3	1,553	4.092%	24-20.2	1	1,553	6.214%
Jasmine Lakes - Water	6574	6574	Water	1,563	4.180%	24-20.1	1,561	4.113%	24-21.4	1	1,561	6.246%
Jungle Den - Sewer	6468	6468	Wastewater	137	0.366%	24-21.3	137	0.361%	24-21.4	1	137	0.548%
Jungle Den - Water	6467	6467	Water	115	0.308%	24-21.1	115	0.303%	24-21.2	1	115	0.460%
Kenwood North - Water	6557	6557	Water	49	0.131%		49	0.129%		0	-	0.000%
Kings Cove - Sewer	6395	6395	Wastewater	200	0.535%	24-22.3	200	0.527%	24-22.4	1	200	0.800%
Kings Cove - Water	6595	6595	Water	210	0.562%	24-22.1	209	0.551%	24-22.2	1	209	0.836%
Kingswood - Water	6401	6401	Water	64	0.171%	24-23.1	64	0.169%	24-23.2	1	64	0.256%
Lake Gibson Estates - Sewer	6435	6435	Wastewater	319	0.853%	24-24.3	319	0.840%	24-24.4	1	319	1.276%
Lake Gibson Estates - Water	6434	6434	Water	843	2.255%	24-24.1	843	2.221%	24-24.2	1	843	3.373%
Lake Josephine - Water	6589	6589	Water	570	1.525%	24-25.1	573	1.510%	24-25.2	1	573	2.293%
Lake Osborne Est - Water	6558	6558	Water	469	1.254%	24-26.1	469	1.236%	24-26.2	1	469	1.877%
Lake Suzy - Sewer	6392	6392	Wastewater	269	0.719%	24-27.3	270	0.711%	24-27.4	1	270	1.080%
Lake Suzy - Water	6582	6582	Water	565	1.511%	24-27.1	565	1.489%	24-27.2	1	565	2.261%
Leisure Lakes - Sewer	6404	6404	Wastewater	282	0.754%	24-28.3	282	0.743%	24-28.4	1	282	1.128%
Leisure Lakes - Water	6403	6403	Water	290	0.776%	24-28.1	290	0.764%	24-28.2	1	290	1.160%
Morningview - Sewer	6415	6416	Wastewater	36	0.096%	24-29.3	36	0.095%	24-29.4	1	36	0.144%
Morningview - Water	6414	6414	Water	38	0.102%	24-29.1	38	0.100%	24-29.2	1	38	0.152%
Oakwood - Water	6402	6402	Water	231	0.618%	24-30.1	231	0.609%	24-30.2	1	231	0.924%
Ocala Oaks - Water	6577	6577	Water	1,818	4.857%	24-31.1	1,818	4.790%	24-31.2	1	1,818	7.276%
Orange Hill/Sugar Creek - Water	6436	6436	Water	243	0.650%	24-32.1	243	0.640%	24-32.2	1	243	0.972%
Palm Port - Sewer	6445	6445	Wastewater	106	0.284%	24-33.3	107	0.282%	24-33.4	1	107	0.428%
Palm Port - Water	6444	6444	Water	107	0.286%	24-33.1	108	0.285%	24-33.2	1	108	0.432%
Palm Terrace - Sewer	6430	6430	Wastewater	1,026	2.741%	24-34.3	1,026	2.701%	24-34.4	1	1,025	4.101%
Palm Terrace - Water	6429	6429	Water	1,186	3.172%	24-34.1	1,186	3.126%	24-34.2	1	1,186	4.746%
Palms MHP - Water	6416	6416	Water	62	0.166%	24-35.1	62	0.163%	24-35.1	1	62	0.248%
Park Manor - Sewer	6443	6443	Wastewater	31	0.083%	24-61.1	31	0.082%	24-61.2	1	31	0.124%
Park Manor - Water	6441	6442	Water	-	0.000%		-	0.000%		1	-	0.000%
Peace River - Sewer	6397	6397	Wastewater	95	0.254%		95	0.250%		0	-	0.000%
Peace River - Water	6600	6600	Water	98	0.262%		98	0.258%		0	-	0.000%
Picciola Island - Water	6417	6417	Water	149	0.399%	24-36.1	150	0.395%	24-36.2	1	150	0.600%
Pine Valley - Water	6560	6560	Water	47	0.126%		47	0.124%		0	-	0.000%
Piney Woods - Water	6418	6418	Water	179	0.479%	24-37.1	179	0.472%	24-37.2	1	179	0.716%
Pomona Park - Water	6448	6448	Water	177	0.473%	24-38.1	177	0.466%	24-38.2	1	177	0.708%
Quail Ridge - Water	6419	6419	Water	96	0.257%	24-39.1	96	0.253%	24-39.2	1	96	0.384%
Ravenswood - Water	6561	6561	Water	45	0.120%	24-40.1	45	0.119%	24-40.2	1	45	0.180%
River Grove - Water	6447	6447	Water	107	0.286%	24-41.1	107	0.282%	24-41.2	1	107	0.428%
Rosalie Oaks - Sewer	6386	6386	Wastewater	97	0.259%	24-42.3	97	0.256%	24-42.4	1	97	0.388%
Rosalie Oaks - Water	6562	6562	Water	97	0.259%	24-42.1	97	0.256%	24-42.2	1	97	0.388%
Sarasota - Sewer	6965	6965	Wastewater	7,311	19.554%		7,315	19.273%		0	-	0.000%
Sarasota - Water	6964	6964	Water	4,644	12.421%		4,649	12.249%		0	-	0.000%
Saratoga Harbour - Water	6451	6452	Water	-	0.000%		-	0.000%		1	-	0.000%
Sebring Lakes - Water	6933	6933	Water	77	0.206%	24-43.1	77	0.203%	24-43.2	1	77	0.308%
Silver Lake Oaks - Sewer	6449	6449	Wastewater	43	0.115%	24-45.3	43	0.113%	24-45.4	1	43	0.172%
Silver Lake Oaks - Water	6448	6448	Water	44	0.118%	24-45.1	44	0.116%	24-45.2	1	44	0.176%
Silver Lake/Western Shores - Water	6420	6420	Water	1,609	4.303%	24-44.1	1,611	4.246%	24-44.2	1	1,611	6.446%
Skycrest - Water	6421	6421	Water	122	0.326%	24-46.1	122	0.321%	24-46.2	1	122	0.488%
South Seas - Sewer	6631	6631	Wastewater	67	0.179%	24-62.1	68	0.179%	24-62.2	1	68	0.272%
St. John's Highlands - Water	6450	6450	Water	99	0.265%	24-47.1	99	0.261%	24-47.2	1	99	0.396%
Stone Mountain - Water	6422	6422	Water	10	0.027%	24-48.1	10	0.026%	24-48.2	1	10	0.040%
Sugar Creek - Water	6436	6437	Water	-	0.000%		-	0.000%		1	-	0.000%
Summit Chase - Sewer	6396	6396	Wastewater	218	0.583%	24-49.3	218	0.574%	24-49.4	1	218	0.872%
Summit Chase - Water	6596	6596	Water	220	0.588%	24-49.1	220	0.580%	24-49.2	1	220	0.880%
Sunny Hills - Sewer	6472	6472	Wastewater	180	0.481%	24-60.3	180	0.474%	24-60.4	1	180	0.720%
Sunny Hills - Water	6471	6471	Water	579	1.549%	24-50.1	580	1.528%	24-50.2	1	580	2.321%
Tangerine - Water	6428	6428	Water	275	0.736%	24-51.1	285	0.751%	24-51.2	1	285	1.140%
The Meadows - Water	6559	6559	Water	53	0.142%		53	0.140%		0	-	0.000%
The Woods - Sewer	6385	6385	Wastewater	72	0.193%	24-52.3	72	0.190%	24-52.4	1	72	0.288%
The Woods - Water	6564	6564	Water	76	0.203%	24-52.1	76	0.200%	24-52.2	1	76	0.304%
Tomoka/Twin Rivers - Water	6469	6469	Water	271	0.725%	24-53.1	271	0.714%	24-53.2	1	271	1.084%

Description: Florida Intercompany Allocation factors

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

08/07/08 DB

SOURCE All items except column G and Column J were provided by company.

Florida Intercompany Allocation Factors 2007		formatted by DTF 2/14/2008 source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Consol\Expenses\[Florida Intracompany Allocations - 2007.xls]						All FL			AUF Filing	
System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Work Paper #	Revised Customer Count 7/31/07	Allocation July - Dec	Work Paper #	In the AUF filing?	Revised Customer Count 7/31/07	Allocation July - Dec
A	B	C	D	E	F	G	H	I	J	K	L	M
Valencia Terrace - Sewer	6424	6424	Wastewater	348	0.931%	24-54.3	349	0.920%	24-54.4	1	349	1.397%
Valencia Terrace - Water	6423	6423	Water	354	0.947%	24-54.1	354	0.933%	24-54.2	1	354	1.417%
Venetian Village - Sewer	6426	6426	Wastewater	95	0.254%	24-55.3	95	0.250%	24-55.4	1	95	0.380%
Venetian Village - Water	6425	6425	Water	165	0.441%	24-55.1	165	0.435%	24-55.2	1	165	0.660%
Village Water - Sewer	6390	6390	Wastewater	35	0.094%	24-56.3	35	0.092%	24-56.4	1	35	0.140%
Village Water - Water	6571	6571	Water	182	0.487%	24-56.1	184	0.486%	24-56.2	1	184	0.736%
Welaka/Saratoga - Water	6451	6451	Water	155	0.415%	24-57.1	155	0.408%	24-57.2	1	155	0.620%
West Citrus - Water	6563	6563	Water	66	0.177%		66	0.174%		0	-	0.000%
Western Shores - Water	6420	6420	Water	-	0.000%		-	0.000%		1	-	0.000%
Wootens - Water	6453	6453	Water	29	0.078%	24-58.1	29	0.076%	24-58.2	1	29	0.116%
Zephyr Shores - Sewer	6432	6432	Wastewater	516	1.386%	24-59.3	517	1.362%	24-59.4	1	517	2.069%
Zephyr Shores - Water	6431	6431	Water	521	1.393%	24-59.1	521	1.373%	24-59.2	1	521	2.085%
				37,389	100.00%		37,954	100.00%			24,991	100.00%

SOURCE All items except column G and J were provided by company.

Exhibit CJW-2
Work Papers for Working Capital
Page 9 of 311

Donna Brown

From: Pasceri, Ronald J. [RJPasceri@aquaamerica.com]
Sent: Wednesday, July 02, 2008 9:19 AM
To: Donna Brown
Cc: Lynn Deamer; Burns, Kelly Ann M.; Stahl, Alex; Griffin, Bob; Rendell, William T.
Subject: MFR A-17 calculations
Attachments: Village Water CWC Bal Sheet calc.xls

Donna,

The MFR schedule A-17 is not calculated on a monthly basis. The MFR calculations are included in the attached file, below your monthly calculations. The MFR schedule A-17 uses the 12/31/06 customer counts for the 12/31/06 column and the 7/31/07 customer counts for the 2007 Average column. We used the 7/31/07 customer counts for the 2007 average column (13 month average) because that was the most recent factor that was effective right in the middle of the 13 month period from 12/31/06 through 12/31/07. Since 59 MFRs needed to be filed, the calculation was simplified on this schedule, rather than create a cumbersome monthly calculation. As you can see, the results of your detailed monthly calculation method and the MFR average method yield results that are very close, but not exact. Please let me know if you have any further questions.

Thanks,

Ron Pasceri

From: Donna Brown [mailto:DDBROWN@PSC.STATE.FL.US]
Sent: Tuesday, July 01, 2008 3:55 PM
To: Pasceri, Ronald J.
Cc: Lynn Deamer
Subject: Book1.xls

Greetings,

I have recalculated one of the systems working capital using the amounts on MFR A-18, using the allocations provided. I am tying to agree to MFR A-17, but the amounts are not exact. However, they are somewhat close. Please provide information as to why these amounts are not exact.

Thanks,

Donna D. Brown
Florida Public Service Commission
Professional Accountant
Bureau of Auditing
DDBrown@Psc.state.fl.us
Tel: 850.413.6469
Fax: 850.413.6470

Please Note: Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Therefore, your e-mail communication may be

SOURCE 7/2/2008 As indicated

24-2.2

Exhibit CJW-2
Work Papers for Working Capital
Page 10 of 311

Donna Brown

From: Lynn Deamer
Sent: Wednesday, July 09, 2008 10:47 AM
To: Donna Brown
Cc: Lynn Deamer
Subject: Please put in workpaper series 24 as

Per the Recommendation filed in docket 950495, dated August 11, 1999, page 13

The first settlement offer was filed on October 2, 1998, on behalf of Florida Water and its Marco Island customers. That settlement offer provided for an across the board rate increase of 4.8 percent (approximately a $2.8 million annual revenue increase); **creation of a regulatory asset in the amount of $4.4 million for recovery of the Category I (also known as the non-discretionary issues and consisting of correcting for the used and useful adjustment for reuse facilities, the equity adjustment, and admitted errors), and Category II (also known as discretionary issues and involving the discretion of the Commission to reopen the record to take additional evidence on the use of the lot count methodology in mixed use areas and the use of AADF in the numerator of the used and useful equation) surcharges to be recovered in rates by no later than October 13, 2001; and closing of the gain-on-sale docket, Docket No. 980744-WS, with** the issue not to be reconsidered

Per Order PSC-05-1242, dated12/20/2005 page 8

The original amount was to be spread over 150 systems. subsequently, many of these were sold (and took the applicable amounts with them) leaving only $664,192 left to be transferred as an asset to Aqua during the sale of FWS to Aqua. This amount is to be amortized over 10 years, starting in 2006.

The amortization amount per year is 664,192/10=66,419. Since this rate case is 12/31/2007, which gives two years of amortization $132,838. thus far. This leaves a balance in the Regulatory Asset account of approximately $531,354 at 12/31/2007

Lynn M. Deamer
Florida Public Service Commission
Regulatory Analyst Supervisor
Bureau of Auditing
ldeamer@psc.state.fl.us
Tel: 850.413.6416
Fax: 850.413.6417

Please Note: Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Therefore, your e-mail communication may be subject to public disclosure.

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

48 Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

08/05/08
DB

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.225%	0.224%
25	Assets Allocated - Water (line 10 x line 23)	5,849	5,953
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(4,826)	(754)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	498	311
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,521	5,510
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 48 Estates

printed 5/16/2008 12:51 PM

PBC - Reconciled to Rate Base

24-3

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Working Capital Allocation - 48 Estates

24-3.1

08/05/08 DB

Aqua Utilities Inc.
48 Estates
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

		24-63 24-63.1 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	24-2	0.225%	1,850,777	4,164	1,634,935	3,679	1,748,924	3,935	1,607,823	3,618	1,833,110	4,124	1,898,851	4,268	2,019,818
Allowance for Bad Debt		0.225%	(60,221)	(135)	(63,664)	(143)	(63,413)	(143)	(83,655)	(188)	(77,442)	(174)	(84,047)	(189)	(64,175)
Temporary Investments		0.225%	0	0	5,092	11	0	0	0	0	0	0	0	0	0
Materials & Supplies		0.225%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues		0.225%	659,907	1,485	670,701	1,509	609,769	1,372	699,092	1,573	748,285	1,679	831,743	1,871	829,001
Prepayments		0.225%	153,113	345	155,190	349	155,700	350	153,806	346	170,702	384	172,560	388	180,144
Total Assets			2,603,576	5,858	2,402,254	5,405	2,450,980	5,515	2,377,066	5,348	2,672,655	6,013	2,817,107	6,338	2,944,788
Accounts Payable		0.225%	2,281,410	5,133	673,824	1,516	762,950	1,717	593,216	1,335	658,664	1,482	788,593	1,774	638,418
Accrued Taxes		0.225%	(601,457)	(1,353)	(794,904)	(1,789)	(784,031)	(1,764)	(885,992)	(1,993)	(730,385)	(1,643)	(563,328)	(1,267)	(466,860)
Accrued Interest		0.225%	4,215	9	6,873	15	9,451	21	11,943	27	14,386	32	16,977	38	19,467
Misc. Current & Accrued Liabilities		0.225%	463,905	1,044	537,774	1,210	558,454	1,257	291,076	655	312,626	703	376,164	846	365,027
Total Liabilities			2,148,073	4,833	423,367	953	546,824	1,230	10,243	23	255,291	574	618,406	1,391	556,032
Total Working Capital			455,503	1,025	1,978,887	4,452	1,904,156	4,284	2,366,823	5,325	2,417,364	5,439	2,198,701	4,947	2,388,756

24-3

SOURCE As indicated

Xqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Working Capital Allocation 48 Factors

08/05/2008 DB

24-3.2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
4,545	0.224%	2,089,363	4,680	1,802,602	4,038	2,346,154	5,255	2,126,091	4,762	1,495,145	3,349	1,870,490	4,190	1,870,929	4,191
(189)	0.224%	(102,715)	(230)	(116,991)	(262)	(116,243)	(260)	(135,468)	(303)	(173,012)	(388)	(150,752)	(338)	(100,906)	(226)
0	0.224%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.224%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,865	0.224%	749,130	1,678	783,217	1,754	645,341	1,446	656,591	1,471	616,494	1,381	688,269	1,542	706,580	1,583
405	0.224%	176,381	395	210,412	471	209,219	469	209,451	469	203,994	457	203,303	455	181,073	406
6,626		2,912,139	6,523	2,679,240	6,001	3,084,471	6,909	2,856,665	6,399	2,142,621	4,799	2,611,310	5,849	2,658,067	5,954
1,436	0.224%	399,264	894	545,536	1,222	577,677	1,294	624,290	1,398	936,506	2,098	909,683	2,038	799,218	1,790
(1,050)	0.224%	(734,503)	(1,645)	(764,216)	(1,712)	(1,668,643)	(3,738)	(1,586,004)	(3,553)	(2,578,863)	(5,777)	(2,860,234)	(6,407)	(1,155,342)	(2,588)
44	0.224%	21,934	49	24,164	54	26,615	60	28,803	65	30,940	69	6,333	14	17,085	38
821	0.224%	690,777	1,547	901,548	2,019	1,439,059	3,223	1,502,564	3,366	602,591	1,350	739,819	1,657	675,491	1,513
1,251		377,472	846	707,032	1,584	374,708	839	569,653	1,276	(1,008,826)	(2,260)	(1,204,399)	(2,698)	336,452	754
5,375		2,534,667	5,678	1,972,208	4,418	2,709,763	6,070	2,287,012	5,123	3,151,447	7,059	3,815,709	8,547	2,321,615	5,200

24-3

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Arredondo Estates/Farms
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	1.615%	1.591%
25	Assets Allocated - Water (line 10 x line 23)	42,059	42,300
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(34,701)	(5,354)
27			
28	Allocation Percentage - Sewer	0.963%	0.949%
29	Assets Allocated - Sewer (line 7 x line 17)	25,069	25,212
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(20,683)	(3,191)
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	2,267	1,798
43	Sewer	0	459
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	9,625	38,744
47	Sewer (Lines 29-30+35+39+43)	4,386	22,479

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Arredondo Estates/Farms

08/05/08
DB

printed 5/16/2008 12:54 PM

PBC √- Reconciled to rate base

24-4

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

24-4.1

Aqua Utilities Inc.
Arredondo Estates
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/06/08 DB

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	24-2 0.639%	1,850,777	11,826	1,634,935	10,447	1,748,924	11,176	1,607,823	10,274	1,833,110	11,714	1,896,851	12,121	2,019,818
Allowance for Bad Debt	0.639%	(60,221)	(385)	(63,664)	(407)	(63,413)	(405)	(83,655)	(535)	(77,442)	(495)	(84,047)	(537)	(84,175)
Temporary Investments	0.639%	0	0	5,092	33	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.639%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.639%	659,907	4,217	670,701	4,286	609,769	3,896	699,092	4,467	746,285	4,769	831,743	5,315	829,001
Prepayments	0.639%	153,113	978	155,190	992	155,700	995	153,806	983	170,702	1,091	172,560	1,103	180,144
Total Assets		2,603,576	16,637	2,402,254	15,350	2,450,980	15,662	2,377,066	15,189	2,672,655	17,078	2,817,107	18,001	2,944,788
Accounts Payable	0.639%	2,281,410	14,578	673,624	4,304	762,950	4,875	593,216	3,791	658,664	4,209	788,593	5,039	638,418
Accrued Taxes	0.639%	(601,457)	(3,843)	(794,904)	(5,079)	(784,031)	(5,010)	(885,892)	(5,661)	(730,385)	(4,667)	(563,328)	(3,600)	(466,880)
Accrued Interest	0.639%	4,215	27	6,873	44	9,451	60	11,943	76	14,386	92	16,977	108	19,467
Misc. Current & Accrued Liabilities	0.639%	463,905	2,964	537,774	3,436	558,454	3,569	291,076	1,860	312,626	1,998	376,164	2,404	365,027
Total Liabilities		2,148,073	13,726	423,367	2,705	546,824	3,494	10,243	65	255,291	1,631	618,406	3,952	556,032
Total Working Capital		455,503	2,911	1,978,887	12,645	1,904,156	12,168	2,366,823	15,124	2,417,364	15,447	2,198,701	14,050	2,388,756

24-3

SOURCE As indicated

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

24-4.2

24-2		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1			
Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
12,907	0.630%	2,089,363	13,163	1,802,602	11,356	2,346,154	14,781	2,126,091	13,394	1,495,145	9,419	1,870,490	11,784	1,870,929	11,787
(538)	0.630%	(102,715)	(647)	(116,991)	(737)	(116,243)	(732)	(135,468)	(853)	(173,012)	(1,090)	(150,752)	(950)	(100,908)	(636)
0	0.630%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.630%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,297	0.630%	749,130	4,720	783,217	4,934	645,341	4,066	656,591	4,137	616,494	3,884	688,269	4,336	706,580	4,451
1,151	0.630%	176,361	1,111	210,412	1,326	209,219	1,318	209,451	1,320	203,994	1,285	203,303	1,281	181,073	1,141
18,817		2,912,139	18,346	2,679,240	16,879	3,084,471	19,432	2,856,665	17,997	2,142,621	13,499	2,611,310	16,451	2,658,067	16,746
4,079	0.630%	399,264	2,515	545,536	3,437	577,677	3,639	624,290	3,933	936,506	5,900	909,683	5,731	799,218	5,035
(2,983)	0.630%	(734,503)	(4,627)	(764,216)	(4,815)	(1,668,643)	(10,512)	(1,586,004)	(9,992)	(2,578,863)	(16,247)	(2,860,234)	(18,019)	(1,155,342)	(7,279)
124	0.630%	21,934	138	24,164	152	26,615	168	28,803	181	30,940	195	6,333	40	17,085	108
2,333	0.630%	690,777	4,352	901,548	5,680	1,439,059	9,066	1,502,564	9,466	602,591	3,796	739,819	4,661	675,491	4,256
3,553		377,472	2,378	707,032	4,454	374,708	2,361	589,653	3,589	(1,008,826)	(6,356)	(1,204,399)	(7,588)	336,452	2,120
15,264		2,534,667	15,968	1,972,208	12,425	2,709,763	17,072	2,287,012	14,408	3,151,447	19,854	3,815,709	24,039	2,321,615	14,626

24-3

SOURCE As indicated

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

24-4.3

Aqua Utilities Inc.
Arrendondo Farms
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08 RO

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.976%	1,850,777	18,064	1,634,935	15,957	1,748,924	17,069	1,607,823	15,692	1,833,110	17,891	1,896,851	18,513	2,019,818
Allowance for Bad Debt	0.976%	(60,221)	(588)	(63,664)	(621)	(63,413)	(619)	(83,655)	(816)	(77,442)	(756)	(84,047)	(820)	(84,175)
Temporary Investments	0.976%	0	0	5,092	50	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.976%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.976%	659,907	6,441	670,701	6,546	609,769	5,951	699,092	6,823	746,285	7,284	831,743	8,118	829,001
Prepayments	0.976%	153,113	1,494	155,190	1,515	155,700	1,520	153,806	1,501	170,702	1,666	172,560	1,684	180,144
Total Assets		2,603,576	25,411	2,402,254	23,446	2,450,980	23,922	2,377,066	23,200	2,672,655	26,085	2,817,107	27,495	2,944,788
Accounts Payable	0.976%	2,281,410	22,267	673,624	6,575	762,950	7,446	593,216	5,790	658,664	6,429	788,593	7,697	638,418
Accrued Taxes	0.976%	(601,457)	(5,870)	(794,904)	(7,758)	(784,031)	(7,652)	(885,992)	(8,647)	(730,385)	(7,129)	(563,328)	(5.498)	(466,880)
Accrued Interest	0.976%	4,215	41	6,873	67	9,451	92	11,943	117	14,386	140	16,977	166	19,467
Misc. Current & Accrued Liabilities	0.976%	463,905	4,528	537,774	5,249	558,454	5,451	291,076	2,841	312,626	3,051	376,164	3,671	365,027
Total Liabilities		2,148,073	20,965	423,367	4,132	546,824	5,337	10,243	100	255,291	2,492	618,406	6,036	556,032
Total Working Capital		455,503	4,446	1,978,887	19,314	1,904,156	18,585	2,366,823	23,100	2,417,364	23,593	2,198,701	21,459	2,388,756

24-3

SOURCE As Indicated

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

08/05/08 DB

24-4.4

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
19,713	0.962%	2,089,363	20,100	1,802,602	17,341	2,346,154	22,570	2,126,091	20,453	1,495,145	14,383	1,870,490	17,994	1,870,929	17,998
(822)	0.962%	(102,715)	(988)	(116,991)	(1,125)	(116,243)	(1,118)	(135,468)	(1,303)	(173,012)	(1,664)	(150,752)	(1,450)	(100,908)	(971)
0	0.962%	0	0	0	0	0	0	0	0	0	0	0	0	392	4
0	0.962%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8,091	0.962%	749,130	7,207	783,217	7,535	645,341	6,208	656,591	6,316	616,494	5,931	688,269	6,621	706,580	6,797
1,758	0.962%	176,361	1,697	210,412	2,024	209,219	2,013	209,451	2,015	203,994	1,962	203,303	1,956	181,073	1,742
28,741		2,912,139	28,015	2,679,240	25,774	3,084,471	29,673	2,856,665	27,481	2,142,621	20,612	2,611,310	25,121	2,658,067	25,571
6,231	0.962%	399,264	3,841	545,536	5,248	577,677	5,557	624,290	6,006	936,506	9,009	909,683	8,751	799,218	7,688
(4,557)	0.962%	(734,503)	(7,066)	(764,216)	(7,352)	(1,668,643)	(16,052)	(1,586,004)	(15,257)	(2,578,863)	(24,809)	(2,860,234)	(27,515)	(1,155,342)	(11,114)
190	0.962%	21,934	211	24,164	232	26,615	256	28,803	277	30,940	298	6,333	61	17,085	164
3,563	0.962%	690,777	6,645	901,548	8,673	1,439,059	13,844	1,502,564	14,455	602,591	5,797	739,819	7,117	675,491	6,498
5,427		377,472	3,631	707,032	6,802	374,708	3,605	569,653	5,480	(1,008,826)	(9,705)	(1,204,399)	(11,586)	336,452	3,237
23,314		2,534,667	24,383	1,972,208	18,973	2,709,763	26,068	2,287,012	22,001	3,151,447	30,317	3,815,709	36,707	2,321,615	22,334

24-3

SOURCE As indicated

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

24-45

Aqua Utilities Inc.
Arrendondo Farms - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08 DB

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.963%	1,850,777	17,823	1,634,935	15,744	1,748,924	16,842	1,607,823	15,483	1,833,110	17,653	1,896,851	18,267	2,019,818
Allowance for Bad Debt	0.963%	(60,221)	(580)	(63,664)	(613)	(63,413)	(611)	(83,655)	(806)	(77,442)	(746)	(84,047)	(809)	(84,175)
Temporary Investments	0.963%	0	0	5,092	49	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.963%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.963%	659,907	6,355	670,701	6,459	609,769	5,872	699,092	6,732	746,285	7,187	831,743	8,010	829,001
Prepayments	0.963%	153,113	1,474	155,190	1,494	155,700	1,499	153,806	1,481	170,702	1,644	172,560	1,662	180,144
Total Assets		2,603,576	25,072	2,402,254	23,134	2,450,980	23,603	2,377,066	22,891	2,672,655	25,738	2,817,107	27,129	2,944,788
Accounts Payable	0.963%	2,281,410	21,970	673,624	6,487	762,950	7,347	593,216	5,713	658,664	6,343	788,593	7,594	638,418
Accrued Taxes	0.963%	(601,457)	(5,792)	(794,904)	(7,655)	(784,031)	(7,550)	(885,992)	(8,532)	(730,385)	(7,034)	(563,328)	(5,425)	(466,880)
Accrued Interest	0.963%	4,215	41	6,873	66	9,451	91	11,943	115	14,386	139	16,977	163	19,467
Misc. Current & Accrued Liabilities	0.963%	463,905	4,467	537,774	5,179	558,454	5,378	291,076	2,803	312,626	3,011	376,164	3,622	365,027
Total Liabilities		2,148,073	20,686	423,367	4,077	546,824	5,266	10,243	99	255,291	2,458	618,406	5,955	556,032
Total Working Capital		455,503	4,386	1,978,887	19,057	1,904,156	18,337	2,366,823	22,793	2,417,364	23,279	2,198,701	21,173	2,388,756

24-3

SOURCE As indicated

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

08/08/05 PAB

24-4.6

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
19,451	0.949%	2,089,363	19,828	1,802,602	17,107	2,346,154	22,265	2,126,091	20,177	1,495,145	14,189	1,870,490	17,751	1,870,929	17,755
(811)	0.949%	(102,715)	(975)	(116,991)	(1,110)	(116,243)	(1,103)	(135,468)	(1,286)	(173,012)	(1,642)	(150,752)	(1,431)	(100,908)	(958)
0	0.949%	0	0	0	0	0	0	0	0	0	0	0	0	392	4
0	0.949%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,983	0.949%	749,130	7,109	783,217	7,433	645,341	6,124	656,591	6,231	616,494	5,851	688,269	6,532	706,580	6,705
1,735	0.949%	176,361	1,674	210,412	1,997	209,219	1,985	209,451	1,988	203,994	1,936	203,303	1,929	181,073	1,718
28,358		2,912,139	27,636	2,879,240	25,426	3,084,471	29,272	2,856,665	27,110	2,142,621	20,333	2,611,310	24,781	2,658,067	25,225
6,148	0.949%	399,264	3,789	545,536	5,177	577,677	5,482	624,290	5,925	936,506	8,887	909,683	8,633	799,218	7,585
(4,496)	0.949%	(734,503)	(6,970)	(764,216)	(7,252)	(1,668,643)	(15,835)	(1,586,004)	(15,051)	(2,578,863)	(24,473)	(2,860,234)	(27,144)	(1,155,342)	(10,964)
187	0.949%	21,934	208	24,164	229	26,615	253	28,803	273	30,940	294	6,333	60	17,085	162
3,515	0.949%	690,777	6,555	901,548	8,556	1,439,059	13,657	1,502,564	14,259	602,591	5,719	739,819	7,021	675,491	6,410
5,355		377,472	3,582	707,032	6,710	374,708	3,556	569,653	5,406	(1,008,826)	(9,574)	(1,204,399)	(11,430)	336,452	3,193
23,004		2,534,667	24,054	1,972,208	18,716	2,709,763	25,716	2,287,012	21,704	3,151,447	29,907	3,815,709	36,211	2,321,615	22,032

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-3

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Beecher's Point
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.139%	0.137%
25	Assets Allocated - Water (line 10 x line 23)	3,621	3,642
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,988)	(461)
27			
28	Allocation Percentage - Sewer	0.048%	0.047%
29	Assets Allocated - Sewer (line 7 x line 17)	1,253	1,261
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(1,034)	(160)
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 4,768	24-68 4,503
39	Sewer	1,999	1,888
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	5,402	7,684 ✓
47	Sewer (Lines 29-30+35+39+43)	2,218	2,989 ✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Beecher's Point

08/05/08
DB

printed 5/16/2008 12:55 PM

PBC

✓ - reconciled to rate base

24-5

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

08/05/08 PB

24-5.1

Aqua Utilities Inc.
Beecher's Point
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable (24-2)	0.139%	1,850,777	2,573	1,634,935	2,273	1,748,924	2,431	1,607,823	2,235	1,833,110	2,548	1,896,851	2,637	2,019,818
Allowance for Bad Debt	0.139%	(60,221)	(84)	(63,664)	(88)	(63,413)	(88)	(83,655)	(116)	(77,442)	(108)	(84,047)	(117)	(84,175)
Temporary Investments	0.139%	0	0	5,092	7	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.139%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.139%	659,907	917	670,701	932	609,769	848	699,092	972	746,285	1,037	831,743	1,156	829,001
Prepayments	0.139%	153,113	213	155,190	216	155,700	216	153,806	214	170,702	237	172,560	240	180,144
Total Assets		2,603,576	3,619	2,402,254	3,339	2,450,980	3,407	2,377,066	3,304	2,672,655	3,715	2,817,107	3,916	2,944,788
Accounts Payable	0.139%	2,281,410	3,171	673,624	936	762,950	1,061	593,216	825	658,664	916	788,593	1,096	638,418
Accrued Taxes	0.139%	(601,457)	(836)	(794,904)	(1,105)	(784,031)	(1,090)	(885,992)	(1,232)	(730,385)	(1,015)	(563,328)	(783)	(466,880)
Accrued Interest	0.139%	4,215	6	6,873	10	9,451	13	11,943	17	14,386	20	16,977	24	19,467
Misc. Current & Accrued Liabilities	0.139%	463,905	645	537,774	748	558,454	776	291,076	405	312,626	435	376,164	523	365,027
Total Liabilities		2,148,073	2,986	423,367	588	546,824	760	10,243	14	255,291	355	618,406	860	556,032
Total Working Capital		455,503	633	1,978,887	2,751	1,904,156	2,647	2,366,823	3,290	2,417,364	3,360	2,198,701	3,056	2,388,756

24-5

SOURCE As indicated

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

08/05/08 DB

24-5.2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
2,808	0.137%	2,089,363	2,862	1,802,602	2,470	2,346,154	3,214	2,126,091	2,913	1,495,145	2,048	1,870,490	2,563	1,870,929	2,563
(117)	0.137%	(102,715)	(141)	(116,991)	(160)	(116,243)	(159)	(135,468)	(186)	(173,012)	(237)	(150,752)	(207)	(100,908)	(138)
0	0.137%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.137%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,152	0.137%	749,130	1,026	783,217	1,073	645,341	884	656,591	900	616,494	845	688,269	943	706,580	968
250	0.137%	176,361	242	210,412	288	209,219	287	209,451	287	203,994	279	203,303	279	181,073	248
4,093		2,912,139	3,990	2,679,240	3,671	3,084,471	4,226	2,856,665	3,914	2,142,621	2,935	2,611,310	3,577	2,658,067	3,642
887	0.137%	399,264	547	545,536	747	577,677	791	624,290	855	936,506	1,283	909,683	1,246	799,218	1,095
(649)	0.137%	(734,503)	(1,006)	(764,216)	(1,047)	(1,668,643)	(2,286)	(1,586,004)	(2,173)	(2,578,863)	(3,533)	(2,860,234)	(3,919)	(1,155,342)	(1,583)
27	0.137%	21,934	30	24,164	33	26,615	36	28,803	39	30,940	42	6,333	9	17,085	23
507	0.137%	690,777	946	901,548	1,235	1,439,059	1,972	1,502,564	2,059	602,591	826	739,819	1,014	675,491	925
773		377,472	517	707,032	969	374,708	513	569,653	780	(1,008,826)	(1,382)	(1,204,399)	(1,650)	336,452	461
3,320		2,534,667	3,472	1,972,208	2,702	2,709,763	3,712	2,287,012	3,133	3,151,447	4,317	3,815,709	5,228	2,321,615	3,181

24-5

SOURCE As indicated

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

05/08/2008 DB

24-5.3

Aqua Utilities Inc.
Beecher's Point - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.048%	1,850,777	888	1,634,935	785	1,748,924	839	1,607,823	772	1,833,110	880	1,896,851	910	2,019,818
Allowance for Bad Debt	0.048%	(60,221)	(29)	(63,664)	(31)	(63,413)	(30)	(83,655)	(40)	(77,442)	(37)	(84,047)	(40)	(84,175)
Temporary Investments	0.048%	0	0	5,092	2	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.048%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.048%	659,907	317	670,701	322	609,769	293	699,092	336	746,285	358	831,743	399	829,001
Prepayments	0.048%	153,113	73	155,190	74	155,700	75	153,806	74	170,702	82	172,560	83	180,144
Total Assets		2,603,576	1,250	2,402,254	1,153	2,450,980	1,176	2,377,066	1,141	2,672,655	1,283	2,817,107	1,352	2,944,788
Accounts Payable	0.048%	2,281,410	(289)	673,624	323	762,950	366	593,216	285	658,664	316	788,593	379	638,418
Accrued Taxes	0.048%	(601,457)	2	(794,904)	(382)	(784,031)	(376)	(885,992)	(425)	(730,385)	(351)	(563,328)	(270)	(466,880)
Accrued Interest	0.048%	4,215	223	6,873	3	9,451	5	11,943	6	14,386	7	16,977	8	19,467
Misc. Current & Accrued Liabilities	0.048%	463,905	(64)	537,774	258	558,454	268	291,076	140	312,626	150	376,164	181	365,027
Total Liabilities		2,148,073	1,031	423,367	203	546,824	262	10,243	5	255,291	123	618,406	297	556,032
Total Working Capital		455,503	219	1,978,887	895	1,904,156	908	2,366,823	1,001	2,417,364	1,133	2,198,701	1,172	2,388,756

24-5

SOURCE As indicated

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Working Capital Beecher's Point Sewer

08/05/08 BB

24-5.1

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
970	0.047%	2,089,363	982	1,802,602	847	2,346,154	1,103	2,126,091	999	1,495,145	703	1,870,490	879	1,870,929	879
(40)	0.047%	(102,715)	(48)	(116,991)	(55)	(116,243)	(55)	(135,468)	(64)	(173,012)	(81)	(150,752)	(71)	(100,908)	(47)
0	0.047%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.047%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
398	0.047%	749,130	352	783,217	368	645,341	303	656,591	309	616,494	290	688,269	323	706,580	332
86	0.047%	176,361	83	210,412	99	209,219	98	209,451	98	203,994	96	203,303	96	181,073	85
1,413		2,912,139	1,369	2,679,240	1,259	3,084,471	1,450	2,856,665	1,343	2,142,621	1,007	2,611,310	1,227	2,658,067	1,249
306	0.047%	399,264	188	545,536	256	577,677	272	624,290	293	936,506	440	909,683	428	799,218	376
(224)	0.047%	(734,503)	(345)	(764,216)	(359)	(1,668,643)	(784)	(1,586,004)	(745)	(2,578,863)	(1,212)	(2,860,234)	(1,344)	(1,155,342)	(543)
9	0.047%	21,934	10	24,164	11	26,815	13	28,803	14	30,940	15	6,333	3	17,085	8
175	0.047%	690,777	325	901,548	424	1,439,059	676	1,502,564	706	602,591	283	739,819	348	675,491	317
267		377,472	177	707,032	332	374,708	176	569,653	268	(1,008,826)	(474)	(1,204,399)	(566)	336,452	158
1,238		2,221,362	1,191	1,777,892	927	1,645,412	1,274	1,354,101	1,075	1,540,030	1,481	1,871,491	1,793	2,321,615	1,091

24-5

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Carlton Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.637%	0.646%
25	Assets Allocated - Water (line 10 x line 23)	16,573	17,158
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(13,674)	(2,172)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 7,397	24-68 6,986
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	10,297	21,973
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Carlton Village

08/05/08
IR

✓- Reconciled to Rate Base

38

printed 5/16/2008 12:59 PM

24-6

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

08/05/08 DB

24-6.1

Aqua Utilities Inc.
Carlton Village
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
				24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1
24-2 Accounts Receivable	0.637%	1,850,777	11,789	1,634,935	10,415	1,748,924	11,141	1,607,823	10,242	1,833,110	11,677	1,896,851	12,083	2,019,818
Allowance for Bad Debt	0.637%	(60,221)	(384)	(63,664)	(406)	(63,413)	(404)	(83,655)	(533)	(77,442)	(493)	(84,047)	(535)	(84,175)
Temporary Investments	0.637%	0	0	5,092	32	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.637%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.637%	659,907	4,204	670,701	4,272	609,769	3,884	699,092	4,453	746,285	4,754	831,743	5,298	829,001
Prepayments	0.637%	153,113	975	155,190	989	155,700	992	153,806	980	170,702	1,087	172,560	1,099	180,144
Total Assets		2,603,576	16,585	2,402,254	15,302	2,450,980	15,613	2,377,066	15,142	2,672,655	17,025	2,817,107	17,945	2,944,788
Accounts Payable	0.637%	2,281,410	(3,831)	673,624	4,291	762,950	4,860	593,216	3,779	658,564	4,196	788,593	5,023	638,418
Accrued Taxes	0.637%	(601,457)	27	(794,904)	(5,064)	(784,031)	(4,994)	(885,992)	(5,644)	(730,365)	(4,653)	(563,328)	(3,588)	(466,880)
Accrued Interest	0.637%	4,215	2,955	6,873	44	9,451	60	11,943	76	14,386	92	16,977	108	19,467
Misc. Current & Accrued Liabilities	0.637%	463,905	(849)	537,774	3,426	558,454	3,557	291,076	1,854	312,626	1,991	376,164	2,396	365,027
Total Liabilities		2,148,073	13,683	423,367	2,697	546,824	3,483	10,243	65	255,291	1,626	616,406	3,939	556,032
Total Working Capital		455,503	2,902	1,978,887	11,877	1,904,156	12,055	2,366,823	13,288	2,417,364	15,033	2,198,701	15,549	2,388,756

24-6

SOURCE As indicated

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

08/05/08 BH

24-6.2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
12,866	0.646%	2,089,363	13,497	1,802,602	11,645	2,346,154	15,156	2,126,091	13,735	1,495,145	9,659	1,870,490	12,083	1,870,929	12,086
(536)	0.646%	(102,715)	(664)	(116,991)	(756)	(116,243)	(751)	(135,468)	(875)	(173,012)	(1,118)	(150,752)	(974)	(100,908)	(652)
0	0.646%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.646%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,281	0.646%	749,130	4,839	783,217	5,060	645,341	4,169	656,591	4,242	616,494	3,983	688,269	4,446	706,580	4,565
1,148	0.646%	176,361	1,139	210,412	1,359	209,219	1,352	209,451	1,353	203,994	1,318	203,303	1,313	181,073	1,170
18,758		2,912,139	18,812	2,679,240	17,308	3,084,471	19,926	2,856,665	18,454	2,142,621	13,841	2,611,310	16,869	2,658,067	17,171
4,067	0.646%	399,264	2,579	545,536	3,524	577,677	3,732	624,290	4,033	936,506	6,050	909,683	5,877	799,218	5,163
(2,974)	0.646%	(734,503)	(4,745)	(764,216)	(4,937)	(1,668,643)	(10,779)	(1,586,004)	(10,246)	(2,578,863)	(16,659)	(2,860,234)	(18,477)	(1,155,342)	(7,464)
124	0.646%	21,934	142	24,164	156	26,615	172	28,803	186	30,940	200	6,333	41	17,085	110
2,325	0.646%	690,777	4,462	901,548	5,824	1,439,059	9,296	1,502,564	9,707	602,591	3,893	739,819	4,779	675,491	4,364
3,542		377,472	2,438	707,032	4,567	374,708	2,421	569,653	3,680	(1,008,826)	(6,517)	(1,204,399)	(7,780)	336,452	2,173
16,433		2,221,362	16,374	1,777,692	12,740	1,645,412	17,505	1,354,101	14,774	1,540,030	20,358	1,871,491	24,649	1,982,576	14,998

24-6

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Chuluota
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	3.698%	3.741%
25	Assets Allocated - Water (line 10 x line 23)	96,305	99,448
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(79,456)	(12,588)
27			
28	Allocation Percentage - Sewer	1.610%	1.597%
29	Assets Allocated - Sewer (line 7 x line 17)	41,920	42,441
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(34,586)	(5,372)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	35,552	33,577
39	Sewer	6,759	6,384
40			
41	Other Deferred Debits		
42	Water	25,402	38,805
43	Sewer	916	10,779
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	77,803	159,242
47	Sewer (Lines 29-30+35+39+43)	15,009	54,231

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Chuluota

08/06/08 DD

printed 5/16/2008 12:57 PM

PBC

√- Recovered in rate base

24-7

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

08/05/08 PB

24-7.1

Aqua Utilities Inc.
Chuluota
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable (24-2)	3.699%	1,850,777	68,460	1,634,935	60,476	1,748,924	64,693	1,607,823	59,473	1,833,110	67,807	1,896,851	70,165	2,019,818
Allowance for Bad Debt	3.699%	(60,221)	(2,228)	(63,664)	(2,355)	(63,413)	(2,346)	(83,655)	(3,094)	(77,442)	(2,865)	(84,047)	(3,109)	(84,175)
Temporary Investments	3.699%	0	0	5,092	188	0	0	0	0	0	0	0	0	0
Materials & Supplies	3.699%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	3.699%	659,907	24,410	670,701	24,809	609,769	22,555	699,092	25,859	746,285	27,605	831,743	30,766	829,001
Prepayments	3.699%	153,113	5,664	155,190	5,740	155,700	5,759	153,806	5,689	170,702	6,314	172,560	6,383	180,144
Total Assets		2,603,576	96,306	2,402,254	88,859	2,450,980	90,662	2,377,066	87,928	2,672,655	98,862	2,817,107	104,205	2,944,788
Accounts Payable	3.699%	2,281,410	(22,248)	673,624	24,917	762,950	28,222	593,216	21,943	658,664	24,364	788,593	29,170	638,418
Accrued Taxes	3.699%	(601,457)	156	(794,904)	(29,403)	(784,031)	(29,001)	(885,992)	(32,773)	(730,385)	(27,017)	(563,328)	(20,838)	(466,880)
Accrued Interest	3.699%	4,215	17,160	6,873	254	9,451	350	11,943	442	14,386	532	16,977	628	19,467
Misc. Current & Accrued Liabilities	3.699%	463,905	(4,932)	537,774	19,892	558,454	20,657	291,076	10,767	312,626	11,564	376,164	13,914	365,027
Total Liabilities		2,148,073	79,457	423,367	15,660	546,824	20,227	10,243	379	255,291	9,443	618,406	22,875	556,032
Total Working Capital		455,503	16,849	1,978,887	68,967	1,904,156	70,005	2,366,823	77,161	2,417,364	87,297	2,198,701	90,290	2,388,756

24-7

SOURCE As indicated

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

08/05/08 PB

24-7.2

24-2 Allocation		24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
74,713	3.741%	2,089,363	78,163	1,802,602	67,435	2,346,154	87,770	2,126,091	79,537	1,495,145	55,933	1,870,490	69,975	1,870,929	69,991
(3,114)	3.741%	(102,715)	(3,843)	(116,991)	(4,377)	(116,243)	(4,349)	(135,468)	(5,068)	(173,012)	(6,472)	(150,752)	(5,640)	(100,908)	(3,775)
0	3.741%	0	0	0	0	0	0	0	0	0	0	0	0	392	15
0	3.741%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30,665	3.741%	749,130	28,025	783,217	29,300	645,341	24,142	656,591	24,563	616,494	23,063	688,269	25,748	706,580	26,433
6,664	3.741%	176,361	6,598	210,412	7,872	209,219	7,827	209,451	7,836	203,994	7,631	203,303	7,606	181,073	6,774
108,928		2,912,139	108,943	2,679,240	100,230	3,084,471	115,390	2,856,665	106,868	2,142,621	80,155	2,611,310	97,689	2,658,067	99,438
23,615	3.741%	399,264	14,936	545,536	20,409	577,677	21,611	624,290	23,355	936,506	35,035	909,683	34,031	799,218	29,899
(17,270)	3.741%	(734,503)	(27,478)	(764,216)	(28,589)	(1,668,643)	(62,424)	(1,586,004)	(59,332)	(2,578,863)	(96,475)	(2,860,234)	(107,001)	(1,155,342)	(43,221)
720	3.741%	21,934	821	24,164	904	26,615	996	28,803	1,078	30,940	1,157	6,333	237	17,085	639
13,502	3.741%	690,777	25,842	901,548	33,727	1,439,059	53,835	1,502,564	56,211	602,591	22,543	739,819	27,677	675,491	25,270
20,568		377,472	14,121	707,032	26,450	374,708	14,018	569,653	21,311	(1,008,826)	(37,740)	(1,204,399)	(45,057)	336,452	12,587
95,425		2,221,362	94,822	1,777,692	73,780	1,645,412	101,372	1,354,101	85,557	1,540,030	117,896	1,871,491	142,746	1,982,576	86,852

24-7

SOURCE As indicated

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

24-7.3

08/05/08 DB

Aqua Utilities Inc.
Chuluota - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
24-2														
Accounts Receivable	1.610%	1,850,777	29,798	1,634,935	26,322	1,748,924	28,158	1,607,823	25,886	1,833,110	29,513	1,896,851	30,539	2,019,818
Allowance for Bad Debt	1.610%	(60,221)	(970)	(63,664)	(1,025)	(63,413)	(1,021)	(83,655)	(1,347)	(77,442)	(1,247)	(84,047)	(1,353)	(84,175)
Temporary Investments	1.610%	0	0	5,092	82	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.610%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.610%	659,907	10,625	670,701	10,798	609,769	9,817	699,092	11,255	746,285	12,015	831,743	13,391	829,001
Prepayments	1.610%	153,113	2,465	155,190	2,499	155,700	2,507	153,806	2,476	170,702	2,748	172,560	2,778	180,144
Total Assets		2,603,576	41,918	2,402,254	38,676	2,450,980	39,461	2,377,066	38,271	2,672,655	43,030	2,817,107	45,355	2,944,788
Accounts Payable	1.610%	2,281,410	(9,683)	673,624	10,845	762,950	12,283	593,216	9,551	658,664	10,604	788,593	12,696	638,418
Accrued Taxes	1.610%	(601,457)	68	(794,904)	(12,798)	(784,031)	(12,623)	(885,992)	(14,264)	(730,385)	(11,759)	(563,328)	(9,070)	(466,880)
Accrued Interest	1.610%	4,215	7,469	6,873	111	9,451	152	11,943	192	14,386	232	16,977	273	19,487
Misc. Current & Accrued Liabilities	1.610%	463,905	(2,147)	537,774	8,658	558,454	8,991	291,076	4,686	312,626	5,033	376,164	6,056	365,027
Total Liabilities		2,148,073	34,584	423,367	6,816	546,824	8,804	10,243	165	255,291	4,110	618,406	9,956	556,032
Total Working Capital		455,503	7,334	1,978,887	30,018	1,904,156	30,470	2,366,823	33,584	2,417,364	37,996	2,198,701	39,299	2,388,756

24-7

SOURCE As indicated

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

08/05/08 DB

24-2

24-7.4

Allocation	Allocation July - Dec	21-63 24-63.1 Jul	Allocation	21-63 24-63.1 Aug	Allocation	21-63 21-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
32,519	1.597%	2,089,363	33,367	1,802,602	28,788	2,346,154	37,468	2,126,091	33,954	1,495,145	23,877	1,870,490	29,872	1,870,929	29,879
(1,355)	1.597%	(102,715)	(1,640)	(116,991)	(1,868)	(116,243)	(1,856)	(135,468)	(2,163)	(173,012)	(2,763)	(150,752)	(2,408)	(100,908)	(1,611)
0	1.597%	0	0	0	0	0	0	0	0	0	0	0	0	392	6
0	1.597%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,347	1.597%	749,130	11,964	783,217	12,508	645,341	10,306	656,591	10,486	616,494	9,845	688,269	10,992	706,580	11,284
2,900	1.597%	176,361	2,816	210,412	3,360	209,219	3,341	209,451	3,345	203,994	3,258	203,303	3,247	181,073	2,892
47,411		2,912,139	46,507	2,679,240	42,787	3,084,471	49,259	2,856,665	45,621	2,142,621	34,218	2,611,310	41,703	2,658,067	42,449
10,279	1.597%	399,264	6,376	545,536	8,712	577,677	9,226	624,290	9,970	936,506	14,956	909,683	14,528	799,218	12,764
(7,517)	1.597%	(734,503)	(11,730)	(764,216)	(12,205)	(1,668,643)	(26,648)	(1,586,004)	(25,328)	(2,578,863)	(41,184)	(2,860,234)	(45,678)	(1,155,342)	(18,451)
313	1.597%	21,934	350	24,164	386	26,615	425	28,803	460	30,940	494	6,333	101	17,085	273
5,877	1.597%	690,777	11,032	901,548	14,398	1,439,059	22,982	1,502,564	23,996	602,591	9,623	739,819	11,815	675,491	10,788
8,952		377,472	6,028	707,032	11,291	374,708	5,984	569,653	9,097	(1,008,826)	(16,111)	(1,204,399)	(19,234)	336,452	5,373
41,534		2,221,362	40,479	1,777,692	31,496	1,645,412	43,275	1,354,101	36,524	1,540,030	50,329	1,871,491	60,937	2,321,615	37,076

24-7

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

East Lake Harris Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.473%	0.466%
25	Assets Allocated - Water (line 10 x line 23)	12,325	12,396
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,169)	(1,569)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 8,824	24-68 8,333
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	10,980	19,160
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 East Lake Harris

08/05/08
Pgs

PBC Reconciled to Rate Base 38

printed 5/16/2008 1:00 PM

24-8

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

08/05/08 LB

24-8.1

Aqua Utilities Inc.
East Lake Harris
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.473%	1,850,777	8,754	1,634,935	7,733	1,748,924	8,272	1,607,823	7,605	1,833,110	8,671	1,896,851	8,972	2,019,818
Allowance for Bad Debt	0.473%	(60,221)	(285)	(63,664)	(301)	(63,413)	(300)	(83,655)	(396)	(77,442)	(366)	(84,047)	(398)	(84,175)
Temporary Investments	0.473%	0	0	5,092	24	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.473%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.473%	659,907	3,121	670,701	3,172	609,769	2,884	699,092	3,307	746,285	3,530	831,743	3,934	829,001
Prepayments	0.473%	153,113	724	155,190	734	155,700	736	153,806	728	170,702	807	172,560	816	180,144
Total Assets		2,603,576	12,315	2,402,254	11,363	2,450,980	11,593	2,377,066	11,244	2,672,655	12,642	2,817,107	13,325	2,944,788
Accounts Payable	0.473%	2,281,410	(2,845)	673,624	3,186	762,950	3,609	593,216	2,806	658,664	3,115	788,593	3,730	638,418
Accrued Taxes	0.473%	(601,457)	20	(794,904)	(3,760)	(784,031)	(3,708)	(885,992)	(4,191)	(730,385)	(3,455)	(563,328)	(2,665)	(466,880)
Accrued Interest	0.473%	4,215	2,194	6,873	33	9,451	45	11,943	56	14,386	68	16,977	80	19,467
Misc. Current & Accrued Liabilities	0.473%	463,905	(631)	537,774	2,544	558,454	2,641	291,076	1,377	312,626	1,479	376,164	1,779	365,027
Total Liabilities		2,148,073	10,160	423,367	2,003	546,824	2,586	10,243	48	255,291	1,208	618,406	2,925	556,032
Total Working Capital		455,503	2,155	1,978,887	8,819	1,904,156	8,952	2,366,823	9,867	2,417,364	11,163	2,198,701	11,546	2,388,756

24-8

SOURCE As indicated

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

08/05/08 DB

24-8.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
9,554	0.466%	2,089,363	9,736	1,802,602	8,400	2,346,154	10,933	2,126,091	9,908	1,495,145	6,967	1,870,490	8,716	1,870,929	8,719
(398)	0.466%	(102,715)	(479)	(116,991)	(545)	(116,243)	(542)	(135,468)	(631)	(173,012)	(806)	(150,752)	(703)	(100,908)	(470)
0	0.466%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.466%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,921	0.466%	749,130	3,491	783,217	3,650	645,341	3,007	656,591	3,060	616,494	2,873	688,269	3,207	706,580	3,293
852	0.466%	176,361	822	210,412	981	209,219	975	209,451	976	203,994	951	203,303	947	181,073	844
13,929		2,912,139	13,571	2,679,240	12,485	3,084,471	14,374	2,856,665	13,312	2,142,621	9,985	2,611,310	12,169	2,658,067	12,387
3,020	0.466%	399,264	1,861	545,536	2,542	577,677	2,692	624,290	2,909	936,506	4,364	909,683	4,239	799,218	3,724
(2,208)	0.466%	(734,503)	(3,423)	(764,216)	(3,561)	(1,668,643)	(7,776)	(1,586,004)	(7,391)	(2,578,863)	(12,018)	(2,860,234)	(13,329)	(1,155,342)	(5,384)
92	0.466%	21,934	102	24,164	113	26,615	124	28,803	134	30,940	144	6,333	30	17,085	80
1,727	0.466%	690,777	3,219	901,548	4,201	1,439,059	6,706	1,502,564	7,002	602,591	2,808	739,819	3,448	675,491	3,148
2,630		377,472	1,759	707,032	3,295	374,708	1,746	569,653	2,655	(1,008,826)	(4,701)	(1,204,399)	(5,612)	336,452	1,568
12,202		2,221,362	11,812	1,777,692	9,190	1,645,412	12,627	1,354,101	10,657	1,540,030	14,686	1,871,491	17,781	2,321,615	10,819

24-8

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Fern Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	859,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,803,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.334%	0.329%
25	Assets Allocated - Water (line 10 x line 23)	8,704	8,754
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(7,182)	(1,108)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 6,287	24-68 5,937
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	7,809	13,583
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Fern Terrace

DR 08/05/08

printed 5/16/2008 1:03 PM

PBC - Reconciled to Rate Base

24-9

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

8/20/08 DB

24-9.1

Aqua Utilities Inc.
Fern Terrace
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-62 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.334%	1,850,777	6,182	1,634,935	5,461	1,748,924	5,841	1,807,823	5,370	1,833,110	6,123	1,896,851	6,335	2,019,818
Allowance for Bad Debt	0.334%	(60,221)	(201)	(63,664)	(213)	(63,413)	(212)	(83,655)	(279)	(77,442)	(259)	(84,047)	(281)	(84,175)
Temporary Investments	0.334%	0	0	5,092	17	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.334%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.334%	659,907	2,204	670,701	2,240	609,769	2,037	699,092	2,335	746,285	2,493	831,743	2,778	829,001
Prepayments	0.334%	153,113	511	155,190	518	155,700	520	153,806	514	170,702	570	172,560	576	180,144
Total Assets		2,603,576	8,696	2,402,254	8,024	2,450,980	8,186	2,377,066	7,939	2,672,655	8,927	2,817,107	9,409	2,944,788
Accounts Payable	0.334%	2,281,410	(2,009)	673,624	2,250	762,950	2,548	593,216	1,981	658,664	2,200	788,593	2,634	638,418
Accrued Taxes	0.334%	(601,457)	14	(794,904)	(2,655)	(784,031)	(2,619)	(885,992)	(2,959)	(730,385)	(2,439)	(563,328)	(1,882)	(466,880)
Accrued Interest	0.334%	4,215	1,549	6,873	23	9,451	32	11,943	40	14,386	48	16,977	57	19,467
Misc. Current & Accrued Liabilities	0.334%	463,905	(445)	537,774	1,796	558,454	1,865	291,076	972	312,626	1,044	376,164	1,256	365,027
Total Liabilities		2,148,073	7,175	423,367	1,414	546,824	1,826	10,243	34	255,291	853	616,406	2,065	556,032
Total Working Capital		455,503	1,521	1,978,887	6,227	1,904,156	6,321	2,366,823	6,967	2,417,364	7,882	2,198,701	8,153	2,388,756

24-9

Source As Indicated

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

08/05/08 DB

24-9.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
6,746	0.329%	2,089,363	6,874	1,802,602	5,931	2,346,154	7,719	2,126,091	6,995	1,495,145	4,919	1,870,490	6,154	1,870,929	6,155
(281)	0.329%	(102,715)	(338)	(116,991)	(385)	(116,243)	(382)	(135,468)	(446)	(173,012)	(569)	(150,752)	(496)	(100,908)	(332)
0	0.329%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.329%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,769	0.329%	749,130	2,465	783,217	2,577	645,341	2,123	656,591	2,160	616,494	2,028	688,269	2,264	706,580	2,325
602	0.329%	176,361	580	210,412	692	209,219	688	209,451	689	203,994	671	203,303	669	181,073	596
9,836		2,912,139	9,581	2,679,240	8,815	3,084,471	10,148	2,856,865	9,398	2,142,621	7,049	2,611,310	8,591	2,658,067	8,745
2,132	0.329%	399,264	1,314	545,536	1,795	577,677	1,901	624,290	2,054	936,506	3,081	909,683	2,993	799,218	2,629
(1,559)	0.329%	(734,503)	(2,417)	(764,216)	(2,514)	(1,668,643)	(5,490)	(1,586,004)	(5,218)	(2,578,863)	(8,484)	(2,860,234)	(9,410)	(1,155,342)	(3,801)
65	0.329%	21,934	72	24,164	79	26,615	88	28,803	95	30,940	102	6,333	21	17,085	56
1,219	0.329%	690,777	2,273	901,548	2,966	1,439,059	4,735	1,502,564	4,943	602,591	1,983	739,819	2,434	675,491	2,222
1,857		377,472	1,242	707,032	2,326	374,708	1,233	569,653	1,874	(1,008,826)	(3,319)	(1,204,399)	(3,962)	336,452	1,107
8,616		2,221,362	8,339	1,777,692	6,489	1,645,412	8,915	1,354,101	7,524	1,540,030	10,368	1,871,491	12,554	2,321,615	7,638

24-9

Source: As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Friendly Center
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. *Unless otherwise explained, this calculation should include both current and deferred debits* and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/08	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	*Total Working Capital Balance Sheet Accounts- All* Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.083%	0.082%
25	Assets Allocated - Water (line 10 x line 23)	2,159	2,171
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(1,781)	(275)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 1,024	24-68 987
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,402	2,884
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-h
Description: MFR A-17 Friendly Center

08/05/08
DB

printed 5/16/2008 1:02 PM

PBC: √- Reconciled to Rate Base

24-10

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

08/05/08 GB

24-10.1

Aqua Utilities Inc.
Friendly Center
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.083%	1,850,777	1,536	1,634,935	1,357	1,748,924	1,452	1,607,823	1,334	1,833,110	1,521	1,896,851	1,574	2,019,818
Allowance for Bad Debt	0.083%	(60,221)	(50)	(63,664)	(53)	(63,413)	(53)	(83,655)	(69)	(77,442)	(64)	(84,047)	(70)	(84,175)
Temporary Investments	0.083%	0	0	5,092	4	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.083%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.083%	659,907	548	670,701	557	609,769	506	699,092	580	748,285	619	831,743	690	829,001
Prepayments	0.083%	153,113	127	155,190	129	155,700	129	153,806	128	170,702	142	172,560	143	180,144
Total Assets		2,603,576	2,161	2,402,254	1,994	2,450,980	2,034	2,377,066	1,973	2,672,655	2,218	2,817,107	2,338	2,944,788
Accounts Payable	0.083%	2,281,410	(499)	673,624	559	762,950	633	593,216	492	658,664	547	788,593	655	638,418
Accrued Taxes	0.083%	(601,457)	3	(794,904)	(660)	(784,031)	(651)	(885,992)	(735)	(730,385)	(606)	(563,328)	(468)	(466,880)
Accrued Interest	0.083%	4,215	385	6,873	6	9,451	8	11,943	10	14,386	12	16,977	14	19,467
Misc. Current & Accrued Liabilities	0.083%	463,905	(111)	537,774	446	558,454	464	291,076	242	312,626	259	376,164	312	365,027
Total Liabilities		2,148,073	1,783	423,367	351	546,824	454	10,243	9	255,291	212	618,406	513	556,032
Total Working Capital		455,503	378	1,978,887	1,548	1,904,156	1,571	2,366,823	1,731	2,417,364	1,959	2,198,701	2,026	2,388,756

24-10

SOURCE As indicated

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

08/05/08 DB

24-10.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
1,676	0.082%	2,089,363	1,713	1,802,602	1,478	2,348,154	1,924	2,126,091	1,743	1,495,145	1,226	1,870,490	1,534	1,870,929	1,534
(70)	0.082%	(102,715)	(84)	(116,991)	(96)	(116,243)	(95)	(135,468)	(111)	(173,012)	(142)	(150,752)	(124)	(100,908)	(83)
0	0.082%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.082%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
688	0.082%	749,130	614	783,217	642	645,341	529	656,591	538	616,494	506	688,269	564	706,580	579
150	0.082%	176,361	145	210,412	173	209,219	172	209,451	172	203,994	167	203,303	167	181,073	148
2,444		2,912,139	2,388	2,679,240	2,197	3,084,471	2,529	2,856,665	2,342	2,142,621	1,757	2,611,310	2,141	2,658,067	2,180
530	0.082%	399,264	327	545,536	447	577,677	474	624,290	512	936,506	768	909,683	746	799,218	655
(388)	0.082%	(734,503)	(602)	(764,216)	(627)	(1,668,643)	(1,368)	(1,586,004)	(1,301)	(2,578,863)	(2,115)	(2,860,234)	(2,345)	(1,155,342)	(947)
16	0.082%	21,934	18	24,164	20	26,615	22	28,803	24	30,940	25	6,333	5	17,085	14
303	0.082%	690,777	566	901,548	739	1,439,059	1,180	1,502,564	1,232	602,591	494	739,819	607	675,491	554
462		377,472	310	707,032	580	374,708	307	569,653	467	(1,008,826)	(827)	(1,204,399)	(988)	336,452	276
2,141		2,221,362	2,078	1,777,692	1,617	1,645,412	2,222	1,354,101	1,875	1,540,030	2,584	1,871,491	3,129	2,321,615	1,904

24-10

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average	
1	Balance Sheet Accounts			
2	**For All Systems:**			
3	Accounts Receivable - Customer	1,850,777	1,870,929	A
4	Allowance for Bad Debts	(60,221)	(100,908)	
5	Temporary Investments	0	392	
6	Materials & Supplies	0	0	
7	Unbilled Revenues	659,907	706,580	
8	Prepayments	153,113	181,073	
9				
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067	
11				
12	Less:			
13	Accounts Payable	2,281,410	799,218	A
14	Accrued Taxes	(601,457)	(1,155,342)	
15	Accrued Interest	4,215	17,085	
16	Misc. Current & Accrued Liabilities	463,905	675,491	
17				
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452	
19				
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615	
21				
22	**Allocation for this System:**			
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.			
24	Allocation Percentage - Water	0.524%	0.518%	A
25	Assets Allocated - Water (line 10 x line 23)	13,648	13,727	
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(11,261)	(1,737)	
27				
28	Allocation Percentage - Sewer	0.000%	0.000%	
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA	
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA	
31				
32	**Direct Assignment of CWC Accounts:**			
33	Deferred Rate Case Expense			
34	Water	0	0	
35	Sewer	0	0	
36				
37	Other Regulatory Assets			
38	Water	0	0	
39	Sewer	0	0	
40				
41	Other Deferred Debits			
42	Water	0	0	
43	Sewer	0	0	
44				
45	Total Balance Sheet CWC-this system			
46	Water (Lines 25-26+34+38+42)	2,388	11,989	✓
47	Sewer (Lines 29-30+35+39+43)	0	0	✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Gibsonia Estates

08/06/08
DPB

printed 5/16/2008 1:04 PM

✓- reconciled to rate base

24-11

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

08/08/08 DB

24-11.1

Aqua Utilities Inc.
Gibsonia Estates
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.524%	1,850,777	9,698	1,634,935	8,567	1,748,924	9,164	1,607,823	8,425	1,833,110	9,605	1,896,851	9,939	2,019,818
Allowance for Bad Debt	0.524%	(60,221)	(316)	(63,664)	(334)	(63,413)	(332)	(83,655)	(438)	(77,442)	(406)	(84,047)	(440)	(84,175)
Temporary Investments	0.524%	0	0	5,092	27	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.524%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.524%	659,907	3,458	670,701	3,514	609,769	3,195	699,092	3,663	746,285	3,911	831,743	4,358	829,001
Prepayments	0.524%	153,113	802	155,190	813	155,700	816	153,806	806	170,702	894	172,560	904	180,144
Total Assets		2,603,576	13,643	2,402,254	12,588	2,450,980	12,843	2,377,066	12,456	2,672,655	14,005	2,817,107	14,762	2,944,788
Accounts Payable	0.524%	2,281,410	(3,152)	673,624	3,530	762,950	3,998	593,216	3,108	658,664	3,451	788,593	4,132	638,418
Accrued Taxes	0.524%	(601,457)	22	(794,904)	(4,165)	(784,031)	(4,108)	(885,992)	(4,643)	(730,385)	(3,827)	(563,328)	(2,952)	(466,880)
Accrued Interest	0.524%	4,215	2,431	6,873	36	9,451	50	11,943	63	14,386	75	16,977	89	19,467
Misc. Current & Accrued Liabilities	0.524%	463,905	(699)	537,774	2,818	558,454	2,926	291,076	1,525	312,626	1,638	376,164	1,971	365,027
Total Liabilities		2,148,073	11,256	423,367	2,218	546,824	2,865	10,243	54	255,291	1,338	618,406	3,240	556,032
Total Working Capital		455,503	2,387	1,978,887	9,770	1,904,156	9,917	2,366,823	10,931	2,417,364	12,367	2,198,701	12,791	2,388,756

24-11

Source As indicated

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

08/05/08 DB

24-11.2

24-2		24-63		24-63		24-63		24-63		24-63		24-63			
	Allocation	24-63.1		24-63.1		24-63.1		24-63.1		24-63.1		24-63.1			
Allocation	July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
10,584	0.516%	2,089,363	10,781	1,802,602	9,301	2,346,154	12,106	2,126,091	10,971	1,495,145	7,715	1,870,490	9,652	1,870,929	9,654
(441)	0.516%	(102,715)	(530)	(116,991)	(604)	(116,243)	(600)	(135,468)	(699)	(173,012)	(893)	(150,752)	(778)	(100,908)	(521)
0	0.516%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.516%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,344	0.516%	749,130	3,866	783,217	4,041	645,341	3,330	656,591	3,388	616,494	3,181	688,269	3,551	706,580	3,646
944	0.516%	176,361	910	210,412	1,086	209,219	1,080	209,451	1,081	203,994	1,053	203,303	1,049	181,073	934
15,431		2,912,139	15,027	2,679,240	13,825	3,084,471	15,916	2,856,665	14,740	2,142,621	11,056	2,611,310	13,474	2,658,067	13,716
3,345	0.516%	399,264	2,060	545,536	2,815	577,677	2,981	624,290	3,221	936,506	4,832	909,683	4,694	799,218	4,124
(2,446)	0.516%	(734,503)	(3,790)	(764,216)	(3,943)	(1,668,643)	(8,610)	(1,586,004)	(8,184)	(2,578,863)	(13,307)	(2,860,234)	(14,759)	(1,155,342)	(5,962)
102	0.516%	21,934	113	24,164	125	26,615	137	28,803	149	30,940	160	6,333	33	17,085	88
1,913	0.516%	690,777	3,564	901,548	4,652	1,439,059	7,426	1,502,564	7,753	602,591	3,109	739,819	3,817	675,491	3,486
2,914		377,472	1,948	707,032	3,648	374,708	1,933	569,653	2,939	(1,008,826)	(5,206)	(1,204,399)	(6,215)	336,452	1,736
13,518		2,221,362	13,079	1,777,692	10,177	1,645,412	13,982	1,354,101	11,801	1,540,030	16,261	1,871,491	19,689	2,321,615	11,980

24-11

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Grand Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.294%	0.290%
25	Assets Allocated - Water (line 10 x line 23)	7,660	7,704
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(6,320)	(975)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 5,523	24-68 5,216
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	484	303
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	7,347	12,248
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Grand Terrace

08/05/08
PB

printed 5/16/2008 1:05 PM

√- Reconciled -to Rate Base

PBC

21-12

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

08/05/08 DB

24-12.1

Aqua Utilities Inc.
Grand Terrace
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.294%	1,850,777	5,441	1,634,935	4,807	1,748,924	5,142	1,607,823	4,727	1,833,110	5,389	1,896,851	5,577	2,019,818
Allowance for Bad Debt	0.294%	(60,221)	(177)	(63,664)	(187)	(63,413)	(186)	(83,655)	(246)	(77,442)	(228)	(84,047)	(247)	(84,175)
Temporary Investments	0.294%	0	0	5,092	15	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.294%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.294%	659,907	1,940	670,701	1,972	609,769	1,793	699,092	2,055	746,285	2,194	831,743	2,445	829,001
Prepayments	0.294%	153,113	450	155,190	456	155,700	458	153,806	452	170,702	502	172,560	507	180,144
Total Assets		2,603,576	7,655	2,402,254	7,063	2,450,980	7,206	2,377,066	6,989	2,672,655	7,858	2,817,107	8,282	2,944,788
Accounts Payable	0.294%	2,281,410	(1,768)	673,624	1,980	762,950	2,243	593,216	1,744	658,664	1,936	788,593	2,318	638,418
Accrued Taxes	0.294%	(601,457)	12	(794,904)	(2,337)	(784,031)	(2,305)	(885,992)	(2,605)	(730,385)	(2,147)	(563,328)	(1,656)	(466,880)
Accrued Interest	0.294%	4,215	1,364	6,873	20	9,451	28	11,943	35	14,386	42	16,977	50	19,467
Misc. Current & Accrued Liabilities	0.294%	463,905	(392)	537,774	1,581	558,454	1,642	291,076	856	312,626	919	376,164	1,106	365,027
Total Liabilities		2,148,073	6,315	423,367	1,245	546,824	1,608	10,243	30	255,291	751	618,406	1,818	556,032
Total Working Capital		455,503	1,339	1,978,887	5,482	1,904,156	5,564	2,366,823	6,133	2,417,364	6,938	2,198,701	7,176	2,388,756

24-12

SOURCE As indicated

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

08/05/08 DB

24-12.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,938	0.290%	2,089,363	6,059	1,802,602	5,228	2,346,154	6,804	2,126,091	6,166	1,495,145	4,336	1,870,490	5,424	1,870,929	5,426
(247)	0.290%	(102,715)	(298)	(116,991)	(339)	(116,243)	(337)	(135,468)	(393)	(173,012)	(502)	(150,752)	(437)	(100,908)	(293)
0	0.290%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.290%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,437	0.290%	749,130	2,172	783,217	2,271	645,341	1,871	656,591	1,904	616,494	1,788	688,269	1,996	706,580	2,049
530	0.290%	176,361	511	210,412	610	209,219	607	209,451	607	203,994	592	203,303	590	181,073	525
8,658		2,912,139	8,445	2,679,240	7,770	3,084,471	8,945	2,856,665	8,284	2,142,821	6,214	2,611,310	7,573	2,658,067	7,708
1,877	0.290%	399,264	1,158	545,536	1,582	577,877	1,675	624,290	1,810	936,506	2,716	909,683	2,638	799,218	2,318
(1,373)	0.290%	(734,503)	(2,130)	(764,216)	(2,216)	(1,668,643)	(4,839)	(1,586,004)	(4,599)	(2,578,863)	(7,479)	(2,860,234)	(8,295)	(1,155,342)	(3,350)
57	0.290%	21,934	64	24,164	70	26,815	77	28,803	84	30,940	90	6,333	18	17,085	50
1,073	0.290%	690,777	2,003	901,548	2,614	1,439,059	4,173	1,502,564	4,357	602,591	1,748	739,819	2,145	675,491	1,959
1,635		377,472	1,095	707,032	2,050	374,708	1,087	569,653	1,652	(1,008,826)	(2,926)	(1,204,399)	(3,493)	336,452	976
7,584		2,221,362	7,351	1,777,692	5,719	1,645,412	7,858	1,354,101	6,632	1,540,030	9,139	1,871,491	11,066	2,321,615	6,733

24-12

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Haines Creek
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.297%	0.292%
25	Assets Allocated - Water (line 10 x line 23)	7,729	7,774
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(6,377)	(984)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,352	6,790
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Docket 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Haines Creek

08/05/08
PB

V - Reconciled to Rate Base

printed 5/16/2008 1:17 PM

PBC

24-13

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

08/05/08 DB

24-13.1

Aqua Utilities Inc.
Haines Creek
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.297%	1,850,777	5,497	1,634,935	4,856	1,748,924	5,194	1,607,823	4,775	1,833,110	5,444	1,896,851	5,634	2,019,818
Allowance for Bad Debt	0.297%	(60,221)	(179)	(63,664)	(189)	(63,413)	(188)	(83,655)	(248)	(77,442)	(230)	(84,047)	(250)	(84,175)
Temporary Investments	0.297%	0	0	5,092	15	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.297%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.297%	659,907	1,960	670,701	1,992	609,769	1,811	699,092	2,076	746,285	2,216	831,743	2,470	829,001
Prepayments	0.297%	153,113	455	155,190	461	155,700	462	153,806	457	170,702	507	172,560	513	180,144
Total Assets		2,603,576	7,733	2,402,254	7,135	2,450,980	7,279	2,377,066	7,060	2,672,655	7,938	2,817,107	8,367	2,944,788
Accounts Payable	0.297%	2,281,410	(1,786)	673,624	2,001	762,950	2,266	593,216	1,762	658,664	1,956	788,593	2,342	638,418
Accrued Taxes	0.297%	(601,457)	13	(794,904)	(2,361)	(784,031)	(2,329)	(885,992)	(2,631)	(730,385)	(2,169)	(563,328)	(1,673)	(466,880)
Accrued Interest	0.297%	4,215	1,378	6,873	20	9,451	28	11,943	35	14,386	43	16,977	50	19,467
Misc. Current & Accrued Liabilities	0.297%	463,905	(396)	537,774	1,597	558,454	1,659	291,076	864	312,626	928	376,164	1,117	365,027
Total Liabilities		2,148,073	6,380	423,367	1,257	546,824	1,624	10,243	30	255,291	758	618,406	1,837	556,032
Total Working Capital		455,503	1,353	1,978,887	5,538	1,904,156	5,621	2,366,823	6,195	2,417,364	7,009	2,198,701	7,250	2,388,756

24-13

SOURCE As indicated

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

08/05/08 DB

24-13.2

24-2 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,999	0.292%	2,089,363	6,101	1,802,602	5,264	2,346,154	6,851	2,126,091	6,208	1,495,145	4,366	1,870,490	5,462	1,870,929	5,463
(250)	0.292%	(102,715)	(300)	(116,991)	(342)	(116,243)	(339)	(135,468)	(396)	(173,012)	(505)	(150,752)	(440)	(100,908)	(295)
0	0.292%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.292%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,462	0.292%	749,130	2,187	783,217	2,287	645,341	1,884	656,591	1,917	616,494	1,800	688,269	2,010	706,580	2,063
535	0.292%	176,361	515	210,412	614	209,219	611	209,451	612	203,994	596	203,303	594	181,073	529
8,746		2,912,139	8,503	2,679,240	7,823	3,084,471	9,007	2,856,665	8,341	2,142,621	6,256	2,611,310	7,625	2,658,067	7,762
1,896	0.292%	399,264	1,166	545,536	1,593	577,677	1,687	624,290	1,823	936,506	2,735	909,683	2,656	799,218	2,334
(1,387)	0.292%	(734,503)	(2,145)	(764,216)	(2,232)	(1,668,643)	(4,872)	(1,586,004)	(4,631)	(2,578,863)	(7,530)	(2,860,234)	(8,352)	(1,155,342)	(3,374)
58	0.292%	21,934	64	24,164	71	26,615	78	28,803	84	30,940	90	6,333	18	17,085	50
1,084	0.292%	690,777	2,017	901,548	2,633	1,439,059	4,202	1,502,564	4,387	602,591	1,760	739,819	2,160	675,491	1,972
1,651		377,472	1,102	707,032	2,065	374,708	1,094	569,653	1,663	(1,008,828)	(2,946)	(1,204,399)	(3,517)	336,452	982
7,662		2,221,362	7,401	1,777,692	5,759	1,645,412	7,913	1,354,101	6,678	1,540,030	9,202	1,871,491	11,142	2,321,615	6,779

24-13

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Harmony Homes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average	
1	Balance Sheet Accounts			
2	**For All Systems:**			
3	Accounts Receivable - Customer	1,850,777	1,870,929	
4	Allowance for Bad Debts	(60,221)	(100,908)	
5	Temporary Investments	0	392	
6	Materials & Supplies	0	0	
7	Unbilled Revenues	659,907	706,580	
8	Prepayments	153,113	181,073	
9				
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067	
11				
12	Less:			
13	Accounts Payable	2,281,410	799,218	
14	Accrued Taxes	(601,457)	(1,155,342)	
15	Accrued Interest	4,215	17,085	
16	Misc. Current & Accrued Liabilities	463,905	675,491	
17				
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452	
19				
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615	
21				
22	**Allocation for this System:**			
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.			
24	Allocation Percentage - Water	0.171%	0.169%	
25	Assets Allocated - Water (line 10 x line 23)	4,457	4,482	
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(3,677)	(567)	
27				
28	Allocation Percentage - Sewer	0.000%	0.000%	
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA	
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA	
31				
32	**Direct Assignment of CWC Accounts:**			
33	Deferred Rate Case Expense			
34	Water	0	0	
35	Sewer	0	0	
36				
37	Other Regulatory Assets			
38	Water	24-68 3,130	24-68 2,956	
39	Sewer	0	0	
40				
41	Other Deferred Debits			
42	Water	0	1,149	
43	Sewer	0	0	
44				
45	Total Balance Sheet CWC-this system			
46	Water (Lines 25-26+34+38+42)	3,910	8,020	✓
47	Sewer (Lines 29-30+35+39+43)	0	0	✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Harmony Homes

08/05/08 PB

printed 5/16/2008 1:13 PM

PBC

✓- Reconciled to rate base

24-14

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

Aqua Utilities Inc.
Harmony Homes
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
				24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1
Accounts Receivable	0.171%	1,850,777	3,165	1,634,935	2,796	1,748,924	2,991	1,607,823	2,749	1,833,110	3,135	1,896,851	3,244	2,019,816
Allowance for Bad Debt	0.171%	(60,221)	(103)	(63,664)	(109)	(63,413)	(108)	(83,655)	(143)	(77,442)	(132)	(84,047)	(144)	(84,175)
Temporary Investments	0.171%	0	0	5,092	9	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.171%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.171%	659,907	1,128	670,701	1,147	609,769	1,043	699,092	1,195	746,285	1,276	831,743	1,422	829,001
Prepayments	0.171%	153,113	262	155,190	265	155,700	266	153,806	263	170,702	292	172,560	295	180,144
Total Assets		2,603,576	4,452	2,402,254	4,108	2,450,980	4,191	2,377,066	4,065	2,672,655	4,570	2,817,107	4,817	2,944,788
Accounts Payable	0.171%	2,281,410	(1,028)	673,624	1,152	762,950	1,305	593,216	1,014	658,664	1,126	788,593	1,348	638,418
Accrued Taxes	0.171%	(601,457)	7	(794,904)	(1,359)	(784,031)	(1,341)	(885,992)	(1,515)	(730,385)	(1,249)	(563,328)	(963)	(466,880)
Accrued Interest	0.171%	4,215	793	6,873	12	9,451	16	11,943	20	14,386	25	16,977	29	19,467
Misc. Current & Accrued Liabilities	0.171%	463,905	(228)	537,774	920	558,454	955	291,076	498	312,626	535	376,164	643	365,027
Total Liabilities		2,148,073	3,673	423,367	724	546,824	935	10,243	18	255,291	437	618,406	1,057	556,032
Total Working Capital		455,503	779	1,978,887	3,188	1,904,156	3,236	2,366,823	3,567	2,417,364	4,036	2,198,701	4,174	2,388,756

24-2

24-14

24-14

Prepaid Insurance

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

08/05/08 DB

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-62 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
3,454	0.169%	2,089,363	3,531	1,802,602	3,046	2,346,154	3,965	2,126,091	3,593	1,495,145	2,527	1,870,490	3,161	1,870,929	3,162
(144)	0.169%	(102,715)	(174)	(116,991)	(198)	(116,243)	(196)	(135,468)	(229)	(173,012)	(292)	(150,752)	(255)	(100,908)	(171)
0	0.169%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.169%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,418	0.169%	749,130	1,266	783,217	1,324	645,341	1,091	656,591	1,110	616,494	1,042	688,269	1,163	706,580	1,194
308	0.169%	176,361	298	210,412	356	209,219	354	209,451	354	203,994	345	203,303	344	181,073	306
5,036		2,912,139	4,922	2,679,240	4,528	3,084,471	5,213	2,856,665	4,828	2,142,621	3,621	2,611,310	4,413	2,658,067	4,492
1,092	0.169%	399,264	675	545,536	922	577,677	976	624,290	1,055	936,506	1,583	909,683	1,537	799,218	1,351
(798)	0.169%	(734,503)	(1,241)	(764,216)	(1,292)	(1,668,643)	(2,820)	(1,586,004)	(2,680)	(2,578,863)	(4,358)	(2,860,234)	(4,834)	(1,155,342)	(1,953)
33	0.169%	21,934	37	24,164	41	26,615	45	28,803	49	30,940	52	6,333	11	17,085	29
624	0.169%	690,777	1,167	901,548	1,524	1,439,059	2,432	1,502,564	2,539	602,591	1,018	739,819	1,250	675,491	1,142
951		377,472	638	707,032	1,195	374,708	633	569,653	963	(1,008,826)	(1,705)	(1,204,399)	(2,035)	336,452	569
4,411		2,221,362	4,284	1,777,692	3,333	1,645,412	4,579	1,354,101	3,865	1,540,030	5,326	1,871,491	6,449	2,321,615	3,924

24-14

24-142

Recommend As Indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Hermits Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.489%	0.482%
25	Assets Allocated - Water (line 10 x line 23)	12,743	12,816
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,514)	(1,622)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 8,686	24-688,185
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	10,896	19,379
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: HER A-17 Hermits Cove

08/05/08
PP

printed 5/15/2008 1:15 PM

PBC

√- reconciled to rate base

24-15

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

08/05/08 DB

24-15.1

Aqua Utilities Inc.
Hermits Cove
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.489%	1,850,777	9,050	1,634,935	7,995	1,748,924	8,552	1,607,823	7,862	1,833,110	8,964	1,896,851	9,276	2,019,818
Allowance for Bad Debt	0.489%	(60,221)	(294)	(63,664)	(311)	(63,413)	(310)	(83,655)	(409)	(77,442)	(379)	(84,047)	(411)	(84,175)
Temporary Investments	0.489%	0	0	5,092	25	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.489%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.489%	659,907	3,227	670,701	3,280	609,769	2,982	699,092	3,419	746,285	3,649	831,743	4,067	829,001
Prepayments	0.489%	153,113	749	155,190	759	155,700	761	153,806	752	170,702	835	172,560	844	180,144
Total Assets		2,603,576	12,731	2,402,254	11,747	2,450,980	11,985	2,377,066	11,624	2,672,655	13,069	2,817,107	13,776	2,944,788
Accounts Payable	0.489%	2,281,410	(2,941)	673,624	3,294	762,950	3,731	593,216	2,901	658,664	3,221	788,593	3,856	638,418
Accrued Taxes	0.489%	(601,457)	21	(794,904)	(3,887)	(784,031)	(3,834)	(885,992)	(4,333)	(730,385)	(3,572)	(563,328)	(2,755)	(466,880)
Accrued Interest	0.489%	4,215	2,268	6,873	34	9,451	46	11,943	58	14,386	70	16,977	83	19,467
Misc. Current & Accrued Liabilities	0.489%	463,905	(652)	537,774	2,630	558,454	2,731	291,076	1,423	312,626	1,529	376,164	1,839	365,027
Total Liabilities		2,148,073	10,504	423,367	2,070	546,824	2,674	10,243	50	255,291	1,248	618,406	3,024	556,032
Total Working Capital		455,503	2,227	1,978,887	9,117	1,904,156	9,254	2,366,823	10,200	2,417,364	11,541	2,198,701	11,936	2,388,756

24-15

Agrees as indicated

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

24-2

24-15.2

08/25/08

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
9,877	0.482%	2,089,363	10,071	1,802,602	8,689	2,346,154	11,308	2,126,091	10,248	1,495,145	7,207	1,870,490	9,016	1,870,929	9,018
(412)	0.482%	(102,715)	(495)	(116,991)	(564)	(116,243)	(560)	(135,468)	(653)	(173,012)	(834)	(150,752)	(727)	(100,908)	(486)
0	0.482%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.482%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,054	0.482%	749,130	3,611	783,217	3,775	645,341	3,111	656,591	3,165	616,494	2,972	688,269	3,317	706,580	3,406
881	0.482%	176,361	850	210,412	1,014	209,219	1,008	209,451	1,010	203,994	983	203,303	980	181,073	873
14,400		2,912,139	14,037	2,679,240	12,914	3,084,471	14,867	2,856,665	13,769	2,142,621	10,327	2,611,310	12,587	2,658,067	12,812
3,122	0.482%	399,264	1,924	545,536	2,629	577,677	2,784	624,290	3,009	936,506	4,514	909,683	4,385	799,218	3,852
(2,283)	0.482%	(734,503)	(3,540)	(764,216)	(3,684)	(1,668,643)	(8,043)	(1,586,004)	(7,645)	(2,578,863)	(12,430)	(2,860,234)	(13,786)	(1,155,342)	(5,569)
95	0.482%	21,934	106	24,164	116	26,615	128	28,803	139	30,940	149	6,333	31	17,085	82
1,785	0.482%	690,777	3,330	901,548	4,345	1,439,059	6,936	1,502,564	7,242	602,591	2,904	739,819	3,566	675,491	3,256
2,719		377,472	1,819	707,032	3,408	374,708	1,806	569,653	2,746	(1,008,826)	(4,863)	(1,204,399)	(5,805)	336,452	1,622
12,615		2,221,362	12,217	1,777,692	9,506	1,645,412	13,061	1,354,101	11,023	1,540,030	15,190	1,871,491	18,392	2,321,615	11,190

24-15

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Hobby Hills
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(801,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.278%	0.274%
25	Assets Allocated - Water (line 10 x line 23)	7,242	7,284
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(5,975)	(922)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 4,798	24-68 4,531
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	6,065	10,893
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: WER A-17 Hobby Hills

08/05/08
PB

PBC Reconciled - no Rate Base

printed 5/16/2008 1:14 PM

24-16

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

08/05/08 RJB

24-161

Aqua Utilities Inc.
Hobby Hills
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.278%	1,850,777	5,145	1,634,935	4,545	1,748,924	4,862	1,607,823	4,470	1,833,110	5,096	1,896,851	5,273	2,019,818
Allowance for Bad Debt	0.278%	(60,221)	(167)	(63,664)	(177)	(63,413)	(176)	(83,655)	(233)	(77,442)	(215)	(84,047)	(234)	(84,175)
Temporary Investments	0.278%	0	0	5,092	14	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.278%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.278%	659,907	1,835	670,701	1,865	609,769	1,695	699,092	1,943	746,285	2,075	831,743	2,312	829,001
Prepayments	0.278%	153,113	426	155,190	431	155,700	433	153,808	428	170,702	475	172,560	480	180,144
Total Assets		2,603,576	7,238	2,402,254	6,678	2,450,980	6,814	2,377,066	6,608	2,672,655	7,430	2,817,107	7,832	2,944,788
Accounts Payable	0.278%	2,281,410	(1,672)	673,624	1,873	762,950	2,121	593,216	1,649	658,664	1,831	788,593	2,192	638,418
Accrued Taxes	0.278%	(601,457)	12	(794,904)	(2,210)	(784,031)	(2,180)	(885,992)	(2,463)	(730,385)	(2,030)	(563,328)	(1,566)	(466,880)
Accrued Interest	0.278%	4,215	1,290	6,873	19	9,451	26	11,943	33	14,386	40	16,977	47	19,467
Misc. Current & Accrued Liabilities	0.278%	463,905	(371)	537,774	1,495	558,454	1,553	291,076	809	312,626	869	376,164	1,046	385,027
Total Liabilities		2,148,073	5,972	423,367	1,177	546,824	1,520	10,243	28	255,291	710	618,406	1,719	556,032
Total Working Capital		455,503	1,266	1,978,887	5,183	1,904,156	5,261	2,366,823	5,799	2,417,364	6,561	2,198,701	6,786	2,388,756

24-16

CHANGE AS indicated

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

08/05/08 DR2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,615	0.274%	2,089,363	5,725	1,802,602	4,939	2,346,154	6,428	2,126,091	5,825	1,495,145	4,097	1,870,490	5,125	1,870,929	5,126
(234)	0.274%	(102,715)	(281)	(116,991)	(321)	(116,243)	(319)	(135,468)	(371)	(173,012)	(474)	(150,752)	(413)	(100,908)	(276)
0	0.274%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.274%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,305	0.274%	749,130	2,053	783,217	2,146	645,341	1,768	656,591	1,799	616,494	1,689	688,269	1,886	706,580	1,936
501	0.274%	176,361	483	210,412	577	209,219	573	209,451	574	203,994	559	203,303	557	181,073	496
8,187		2,912,139	7,979	2,679,240	7,341	3,084,471	8,451	2,856,665	7,827	2,142,621	5,871	2,611,310	7,155	2,658,067	7,283
1,775	0.274%	399,264	1,094	545,536	1,495	577,677	1,583	624,290	1,711	936,506	2,566	909,683	2,493	799,218	2,190
(1,298)	0.274%	(734,503)	(2,013)	(764,216)	(2,094)	(1,668,643)	(4,572)	(1,586,004)	(4,346)	(2,578,863)	(7,066)	(2,860,234)	(7,837)	(1,155,342)	(3,166)
54	0.274%	21,934	60	24,164	66	26,615	73	28,803	79	30,940	85	6,333	17	17,085	47
1,015	0.274%	690,777	1,893	901,548	2,470	1,439,059	3,943	1,502,564	4,117	602,591	1,651	739,819	2,027	675,491	1,851
1,546		377,472	1,034	707,032	1,937	374,708	1,027	569,653	1,561	(1,008,826)	(2,764)	(1,204,399)	(3,300)	336,452	922
7,172		2,221,362	6,945	1,777,692	5,404	1,645,412	7,425	1,354,101	6,266	1,540,030	8,635	1,871,491	10,455	2,321,615	6,361

24-16

24-16.2

Recalculated As Adjusted

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Holiday Haven
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average	
1	Balance Sheet Accounts			
2	**For All Systems:**			
3	Accounts Receivable - Customer	1,850,777	1,870,929	+I
4	Allowance for Bad Debts	(60,221)	(100,909)	
5	Temporary Investments	0	392	
6	Materials & Supplies	0	0	
7	Unbilled Revenues	659,907	706,580	
8	Prepayments	153,113	181,073	
9				
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067	
11				
12	Less:			
13	Accounts Payable	2,281,410	799,218	+A
14	Accrued Taxes	(601,457)	(1,155,342)	
15	Accrued Interest	4,215	17,085	
16	Misc. Current & Accrued Liabilities	469,905	675,491	
17				
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452	
19				
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615	
21				
22	**Allocation for this System:**			
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.			
24	Allocation Percentage - Water	0.334%	0.329%	A
25	Assets Allocated - Water (line 10 x line 23)	8,704	8,754	
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(7,182)	(1,108)	
27				
28	Allocation Percentage - Sewer	0.297%	0.292%	
29	Assets Allocated - Sewer (line 7 x line 17)	7,729	7,774	
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(6,377)	(984)	
31				
32	**Direct Assignment of CWC Accounts:**			
33	Deferred Rate Case Expense			
34	Water	0	0	
35	Sewer	0	0	
36				
37	Other Regulatory Assets			
38	Water	5,581	5,271	
39	Sewer	4,836	4,378	
40				
41	Other Deferred Debits			
42	Water	0	0	
43	Sewer	16,428	14,375	
44				
45	Total Balance Sheet CWC-this system			
46	Water (Lines 25-26+34+38+42)	7,104	12,917	
47	Sewer (Lines 29-30+35+39+43)	22,416	25,543	

24-68 24-68

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Holiday Haven
08/05/08
SPB

printed 5/16/2008 7:54 AM

PBC

/- Reconciled to Rate Base

24-17

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

08/05/08 DB

24-17.1

Aqua Utilities Inc.
Holiday Haven
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.334%	1,850,777	6,182	1,634,935	5,461	1,748,924	5,841	1,607,823	5,370	1,833,110	6,123	1,896,851	6,335	2,019,818
Allowance for Bad Debt	0.334%	(60,221)	(201)	(63,664)	(213)	(63,413)	(212)	(83,655)	(279)	(77,442)	(259)	(84,047)	(281)	(84,175)
Temporary Investments	0.334%	0	0	5,092	17	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.334%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.334%	659,907	2,204	670,701	2,240	609,769	2,037	699,092	2,335	746,285	2,493	831,743	2,778	829,001
Prepayments	0.334%	153,113	511	155,190	518	155,700	520	153,806	514	170,702	570	172,560	576	180,144
Total Assets		2,603,576	8,696	2,402,254	8,024	2,450,980	8,186	2,377,066	7,939	2,672,655	8,927	2,817,107	9,409	2,944,788
Accounts Payable	0.334%	2,281,410	(2,009)	673,624	2,250	762,950	2,548	593,216	1,981	658,664	2,200	788,593	2,634	638,418
Accrued Taxes	0.334%	(601,457)	14	(794,904)	(2,655)	(784,031)	(2,619)	(885,992)	(2,959)	(730,385)	(2,439)	(563,328)	(1,882)	(466,880)
Accrued Interest	0.334%	4,215	1,549	6,873	23	9,451	32	11,943	40	14,386	48	16,977	57	19,467
Misc. Current & Accrued Liabilities	0.334%	463,905	(445)	537,774	1,796	558,454	1,865	291,076	972	312,626	1,044	376,164	1,256	365,027
Total Liabilities		2,148,073	7,175	423,367	1,414	546,824	1,826	10,243	34	255,291	853	618,406	2,065	556,032
Total Working Capital		455,503	1,521	1,978,887	6,227	1,904,156	6,321	2,366,823	6,967	2,417,364	7,882	2,198,701	8,153	2,388,756

24-17

Agrees as indicated

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

08/25/08 DP

24-17.2

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
6,746	0.329%	2,089,363	6,874	1,802,602	5,931	2,346,154	7,719	2,126,091	6,995	1,495,145	4,919	1,870,490	6,154	1,870,929	6,155
(281)	0.329%	(102,715)	(338)	(116,991)	(385)	(116,243)	(382)	(135,468)	(446)	(173,012)	(569)	(150,752)	(496)	(100,908)	(332)
0	0.329%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.329%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,769	0.329%	749,130	2,465	783,217	2,577	645,341	2,123	656,591	2,160	616,494	2,028	688,269	2,264	706,580	2,325
602	0.329%	176,361	580	210,412	692	209,219	688	209,451	689	203,994	671	203,303	669	181,073	596
9,836		2,912,139	9,581	2,679,240	8,815	3,084,471	10,148	2,856,665	9,398	2,142,821	7,049	2,611,310	8,591	2,658,067	8,745
2,132	0.329%	399,264	1,314	545,536	1,795	577,677	1,901	624,290	2,054	936,506	3,081	909,683	2,993	799,218	2,629
(1,559)	0.329%	(734,503)	(2,417)	(764,216)	(2,514)	(1,668,643)	(5,490)	(1,586,004)	(5,218)	(2,578,863)	(8,484)	(2,860,234)	(9,410)	(1,155,342)	(3,801)
65	0.329%	21,934	72	24,164	79	26,615	88	28,803	95	30,940	102	6,333	21	17,085	56
1,219	0.329%	690,777	2,273	901,548	2,966	1,439,059	4,735	1,502,564	4,943	602,591	1,983	739,819	2,434	675,491	2,222
1,857		377,472	1,242	707,032	2,326	374,708	1,233	569,653	1,874	(1,008,826)	(3,319)	(1,204,399)	(3,962)	336,452	1,107
8,616		2,221,362	8,339	1,777,692	6,489	1,645,412	8,915	1,354,101	7,524	1,540,030	10,368	1,871,491	12,554	2,321,615	7,638

24-17

Reclassify as Rate Base

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

08/05/08 DR

24-17.3

Aqua Utilities Inc.
Holiday Haven - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.297%	1,850,777	5,497	1,634,935	4,856	1,748,924	5,194	1,607,823	4,775	1,833,110	5,444	1,896,851	5,634	2,019,818
Allowance for Bad Debt	0.297%	(60,221)	(179)	(63,664)	(189)	(63,413)	(188)	(83,655)	(248)	(77,442)	(230)	(84,047)	(250)	(84,175)
Temporary Investments	0.297%	0	0	5,092	15	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.297%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.297%	659,907	1,960	670,701	1,992	609,769	1,811	699,092	2,076	746,285	2,216	831,743	2,470	829,001
Prepayments	0.297%	153,113	455	155,190	461	155,700	462	153,806	457	170,702	507	172,560	513	180,144
Total Assets		2,603,576	7,733	2,402,254	7,135	2,450,980	7,279	2,377,066	7,060	2,672,655	7,938	2,817,107	8,367	2,944,788
Accounts Payable	0.297%	2,281,410	(1,786)	673,624	2,001	762,950	2,266	593,216	1,762	658,664	1,956	788,593	2,342	638,418
Accrued Taxes	0.297%	(601,457)	13	(794,904)	(2,361)	(784,031)	(2,329)	(885,992)	(2,631)	(730,385)	(2,169)	(563,328)	(1,673)	(466,880)
Accrued Interest	0.297%	4,215	1,378	6,873	20	9,451	28	11,943	35	14,386	43	16,977	50	19,467
Misc. Current & Accrued Liabilities	0.297%	463,905	(396)	537,774	1,597	558,454	1,659	291,076	864	312,626	928	376,164	1,117	365,027
Total Liabilities		2,148,073	6,380	423,367	1,257	546,824	1,624	10,243	30	255,291	758	618,406	1,837	556,032
Total Working Capital		455,503	1,353	1,978,887	5,538	1,904,156	5,621	2,366,823	6,195	2,417,364	7,009	2,198,701	7,250	2,388,756

24-17

As indicated

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

08/05/08 DS

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,999	0.292%	2,089,363	6,101	1,802,602	5,264	2,346,154	6,851	2,126,091	6,208	1,495,145	4,366	1,870,490	5,462	1,870,929	5,483
(250)	0.292%	(102,715)	(300)	(116,991)	(342)	(116,243)	(339)	(135,468)	(396)	(173,012)	(505)	(150,752)	(440)	(100,908)	(295)
0	0.292%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.292%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,462	0.292%	749,130	2,187	783,217	2,287	645,341	1,884	656,591	1,917	616,494	1,800	688,269	2,010	706,580	2,063
535	0.292%	176,361	515	210,412	614	209,219	611	209,451	612	203,994	596	203,303	594	181,073	529
8,746		2,912,139	8,503	2,879,240	7,823	3,084,471	9,007	2,856,665	8,341	2,142,621	6,256	2,611,310	7,625	2,658,067	7,762
1,896	0.292%	399,264	1,166	545,536	1,593	577,677	1,687	624,290	1,823	936,506	2,735	909,683	2,656	799,218	2,334
(1,387)	0.292%	(734,503)	(2,145)	(764,216)	(2,232)	(1,668,643)	(4,872)	(1,586,004)	(4,631)	(2,578,863)	(7,530)	(2,860,234)	(8,352)	(1,155,342)	(3,374)
58	0.292%	21,934	64	24,164	71	26,615	78	28,803	84	30,940	90	6,333	18	17,085	50
1,084	0.292%	690,777	2,017	901,548	2,633	1,439,059	4,202	1,502,564	4,387	602,591	1,760	739,819	2,160	675,491	1,972
1,651		377,472	1,102	707,032	2,065	374,708	1,094	569,653	1,663	(1,008,826)	(2,946)	(1,204,399)	(3,517)	336,452	982
7,662		2,221,362	7,401	1,777,892	5,759	1,645,412	7,913	1,354,101	6,678	1,540,030	9,202	1,871,491	11,142	2,321,615	6,779

24-17

24-17.4

As Indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Imperial Mobile Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.661%	0.653%
25	Assets Allocated - Water (line 10 x line 23)	17,200	17,368
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(14,191)	(2,198)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 12,133	24-68 11,459
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	841
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	15,142	27,270
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
DN 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Imperial Terrace

08/05/08 PB

printed 5/16/2008 1:19 PM

PBC

√- Reconciled to rate base

24-18

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

08/05/08 DE

24-18.1

Aqua Utilities Inc.
Imperial Mobile Terrace
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.661%	1,850,777	12,234	1,634,935	10,807	1,748,924	11,560	1,607,823	10,628	1,833,110	12,117	1,896,851	12,538	2,019,818
Allowance for Bad Debt	0.661%	(60,221)	(398)	(63,664)	(421)	(63,413)	(419)	(83,655)	(553)	(77,442)	(512)	(84,047)	(556)	(84,175)
Temporary Investments	0.661%	0	0	5,092	34	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.661%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.661%	659,907	4,362	670,701	4,433	609,769	4,031	699,092	4,621	746,285	4,933	831,743	5,498	829,001
Prepayments	0.661%	153,113	1,012	155,190	1,026	155,700	1,029	153,806	1,017	170,702	1,128	172,560	1,141	180,144
Total Assets		2,603,576	17,210	2,402,254	15,879	2,450,980	16,201	2,377,066	15,712	2,672,655	17,666	2,817,107	18,621	2,944,788
Accounts Payable	0.661%	2,281,410	(3,976)	673,624	4,453	762,950	5,043	593,216	3,921	658,664	4,354	788,593	5,213	638,418
Accrued Taxes	0.661%	(601,457)	28	(794.904)	(5,254)	(784,031)	(5,182)	(885,992)	(5,856)	(730,385)	(4,828)	(563.328)	(3,724)	(466,880)
Accrued Interest	0.661%	4,215	3,066	6,873	45	9,451	62	11,943	79	14,386	95	16,977	112	19,467
Misc. Current & Accrued Liabilities	0.661%	463,905	(881)	537,774	3,555	558,454	3,691	291,076	1,924	312,626	2,066	376,164	2,486	365,027
Total Liabilities		2,148,073	14,199	423,367	2,798	546,824	3,615	10,243	68	255,291	1,687	618,406	4,088	556,032
Total Working Capital		455,503	3,011	1,978,887	12,324	1,904,156	12,510	2,366,823	13,788	2,417,364	15,600	2,198,701	16,135	2,388,756

24-18

As indicated

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

08/05/08 DB

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-18.2

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
13,351	0.653%	2,089,363	13,644	1,802,602	11,771	2,346,154	15,320	2,126,091	13,883	1,495,145	9,763	1,870,490	12,214	1,870,929	12,217
(556)	0.653%	(102,715)	(671)	(116,991)	(764)	(116,243)	(759)	(135,468)	(885)	(173,012)	(1,130)	(150,752)	(984)	(100,908)	(659)
0	0.653%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.653%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,480	0.653%	749,130	4,892	783,217	5,114	645,341	4,214	656,591	4,288	616,494	4,026	688,269	4,494	706,580	4,614
1,191	0.653%	176,361	1,152	210,412	1,374	209,219	1,366	209,451	1,368	203,994	1,332	203,303	1,328	181,073	1,182
19,465		2,912,139	19,016	2,879,240	17,495	3,084,471	20,142	2,856,665	18,654	2,142,621	13,991	2,611,310	17,052	2,658,067	17,357
4,220	0.653%	399,264	2,607	545,536	3,562	577,677	3,772	624,290	4,077	936,506	6,115	909,683	5,940	799,218	5,219
(3,086)	0.653%	(734,503)	(4,796)	(764,216)	(4,990)	(1,668,643)	(10,896)	(1,586,004)	(10,357)	(2,578,863)	(16,840)	(2,860,234)	(18,677)	(1,155,342)	(7,544)
129	0.653%	21,934	143	24,164	158	26,615	174	28,803	188	30,940	202	6,333	41	17,085	112
2,413	0.653%	690,777	4,511	901,548	5,887	1,439,059	9,397	1,502,564	9,812	602,591	3,935	739,819	4,831	675,491	4,411
3,675		377,472	2,465	707,032	4,617	374,708	2,447	569,653	3,720	(1,008,826)	(6,588)	(1,204,399)	(7,865)	336,452	2,197
17,052		2,221,362	16,551	1,777,692	12,879	1,645,412	17,695	1,354,101	14,934	1,540,030	20,579	1,871,491	24,917	2,321,615	15,160

24-18

Footnote: As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Interlachen Lake/Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.765%	0.759%
25	Assets Allocated - Water (line 10 x line 23)	19,916	20,170
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(16,431)	(2,553)
27			
28	Allocation Percentage - Sewer	0.083%	0.082%
29	Assets Allocated - Sewer (line 7 x line 17)	2,159	2,171
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(1,781)	(275)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	12,622	11,920
39	Sewer	1,667	1,574
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	459
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	16,106	29,537 ✓
47	Sewer (Lines 29-30+35+39+43)	2,044	3,929 ✓

24-68 24-68

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Docket No. 080121-WS; ACN 08-093-1-1
Description: HPK A-17 Interlachen Lake

08/05/08 PB

printed 5/16/2008 1:18 PM

PBC

✓ - Reconciled to rate base

24-19

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

D8105908 08

24-19.1

Aqua Utilities Inc.
Interlachen Terrace
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.765%	1,850,777	14,158	1,634,935	12,507	1,748,924	13,379	1,607,823	12,300	1,833,110	14,023	1,896,851	14,511	2,019,818
Allowance for Bad Debt	0.765%	(60,221)	(461)	(63,664)	(487)	(63,413)	(485)	(83,655)	(640)	(77,442)	(592)	(84,047)	(643)	(84,175)
Temporary Investments	0.765%	0	0	5,092	39	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.765%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.765%	659,907	5,048	670,701	5,131	609,769	4,665	699,092	5,348	746,285	5,709	831,743	6,363	829,001
Prepayments	0.765%	153,113	1,171	155,190	1,187	155,700	1,191	153,806	1,177	170,702	1,306	172,560	1,320	180,144
Total Assets		2,603,576	19,917	2,402,254	18,377	2,450,980	18,750	2,377,066	18,185	2,672,655	20,446	2,817,107	21,551	2,944,788
Accounts Payable	0.765%	2,281,410	(4,601)	673,624	5,153	762,950	5,837	593,216	4,538	658,664	5,039	788,593	6,033	638,418
Accrued Taxes	0.765%	(601,457)	32	(794,904)	(6,081)	(784,031)	(5,998)	(885,992)	(6,778)	(730,385)	(5,587)	(563,328)	(4,309)	(466,880)
Accrued Interest	0.765%	4,215	3,549	6,873	53	9,451	72	11,943	91	14,386	110	16,977	130	19,467
Misc. Current & Accrued Liabilities	0.765%	463,905	(1,020)	537,774	4,114	558,454	4,272	291,076	2,227	312,626	2,392	376,164	2,878	365,027
Total Liabilities		2,148,073	16,433	423,367	3,239	546,824	4,183	10,243	78	255,291	1,953	618,406	4,731	556,032
Total Working Capital		455,503	3,485	1,978,887	14,263	1,904,156	14,478	2,366,823	15,958	2,417,364	18,054	2,198,701	18,673	2,388,756

24-19

Source As indicated

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

08/05/08 PJB

24-19.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
15,452	0.759%	2,089,363	15,858	1,802,602	13,682	2,348,154	17,807	2,126,091	16,137	1,495,145	11,348	1,870,490	14,197	1,870,929	14,200
(644)	0.759%	(102,715)	(780)	(116,991)	(888)	(116,243)	(882)	(135,468)	(1,028)	(173,012)	(1,313)	(150,752)	(1,144)	(100,908)	(766)
0	0.759%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.759%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,342	0.759%	749,130	5,686	783,217	5,945	645,341	4,898	656,591	4,984	616,494	4,679	688,269	5,224	706,580	5,363
1,378	0.759%	176,361	1,339	210,412	1,597	209,219	1,588	209,451	1,590	203,994	1,548	203,303	1,543	181,073	1,374
22,528		2,912,139	22,103	2,679,240	20,335	3,084,471	23,411	2,856,665	21,682	2,142,621	16,262	2,611,310	19,820	2,658,067	20,175
4,884	0.759%	399,264	3,030	545,536	4,141	577,677	4,385	624,290	4,738	936,506	7,108	909,683	6,904	799,218	6,066
(3,572)	0.759%	(734,503)	(5,575)	(764,216)	(5,800)	(1,668,643)	(12,665)	(1,586,004)	(12,038)	(2,578,863)	(19,574)	(2,860,234)	(21,709)	(1,155,342)	(8,769)
149	0.759%	21,934	166	24,164	183	26,615	202	28,803	219	30,940	235	6,333	48	17,085	130
2,792	0.759%	690,777	5,243	901,548	6,843	1,439,059	10,922	1,502,564	11,404	602,591	4,574	739,819	5,615	675,491	5,127
4,254		377,472	2,865	707,032	5,366	374,708	2,844	569,653	4,324	(1,008,826)	(7,657)	(1,204,399)	(9,141)	336,452	2,554
19,735		2,221,362	19,238	1,777,692	14,969	1,645,412	20,567	1,354,101	17,358	1,540,030	23,919	1,871,491	28,961	2,321,615	17,621

24-19

Reconciles as indicated

38

Schedule of Working Capital Allowance Calculation

Floride Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	875,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	4.180%	4.113%
25	Assets Allocated - Water (line 10 x line 23)	108,839	109,323
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(89,797)	(13,838)
27			
28	Allocation Percentage - Sewer	4.159%	4.092%
29	Assets Allocated - Sewer (line 7 x line 17)	108,282	108,763
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(89,338)	(13,767)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	4,661	3,838
43	Sewer	13,147	10,820
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	23,703	99,323
47	Sewer (Lines 28-30+35+39+43)	32,091	105,816

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Jasmine Lakes

08/05/08
PB

printed 5/16/2008 1:21 PM

PBC reconciled to rate base.

24-20

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

08/05/08 DB

24-20.1

Aqua Utilities Inc.
Jasmine Lakes
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	4.180%	1,850,777	77,362	1,634,935	68,340	1,748,924	73,105	1,607,823	67,207	1,833,110	76,624	1,896,851	79,288	2,019,818
Allowance for Bad Debt	4.180%	(60,221)	(2,517)	(63,664)	(2,661)	(63,413)	(2,651)	(83,655)	(3,497)	(77,442)	(3,237)	(84,047)	(3,513)	(84,175)
Temporary Investments	4.180%	0	0	5,092	213	0	0	0	0	0	0	0	0	0
Materials & Supplies	4.180%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	4.180%	659,907	27,584	670,701	28,035	609,769	25,488	699,092	29,222	746,285	31,195	831,743	34,767	829,001
Prepayments	4.180%	153,113	6,400	155,190	6,487	155,700	6,508	153,806	6,429	170,702	7,135	172,560	7,213	180,144
Total Assets		2,603,576	108,829	2,402,254	100,414	2,450,980	102,451	2,377,066	99,361	2,672,655	111,717	2,817,107	117,755	2,944,788
Accounts Payable	4.180%	2,281,410	(25,141)	673,624	28,157	762,950	31,891	593,216	24,796	658,664	27,532	788,593	32,963	638,416
Accrued Taxes	4.180%	(601,457)	176	(794,904)	(33,227)	(784,031)	(32,772)	(885,992)	(37,034)	(730,385)	(30,530)	(563,328)	(23,547)	(466,880)
Accrued Interest	4.180%	4,215	19,391	6,873	287	9,451	395	11,943	499	14,386	601	16,977	710	19,467
Misc. Current & Accrued Liabilities	4.180%	463,905	(5,573)	537,774	22,479	558,454	23,343	291,076	12,167	312,626	13,088	376,164	15,724	365,027
Total Liabilities		2,148,073	89,789	423,367	17,697	546,824	22,857	10,243	428	255,291	10,671	618,406	25,849	556,032
Total Working Capital		455,503	19,040	1,978,887	77,935	1,904,156	79,108	2,366,823	87,194	2,417,364	98,649	2,198,701	102,031	2,388,756

24-20

Support As indicated

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

08/05/08 DB

24-20.2

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
84,428	4.113%	2,089,363	85,936	1,802,602	74,141	2,346,154	96,497	2,126,091	87,446	1,495,145	61,495	1,870,490	76,933	1,870,929	76,951
(3,519)	4.113%	(102,715)	(4,225)	(116,991)	(4,812)	(116,243)	(4,781)	(135,468)	(5,572)	(173,012)	(7,116)	(150,752)	(6,200)	(100,908)	(4,150)
0	4.113%	0	0	0	0	0	0	0	0	0	0	0	0	392	16
0	4.113%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34,652	4.113%	749,130	30,812	783,217	32,214	645,341	26,543	656,591	27,006	616,494	25,356	688,269	28,309	706,580	29,062
7,530	4.113%	176,361	7,254	210,412	8,654	209,219	8,605	209,451	8,615	203,994	8,390	203,303	8,362	181,073	7,448
123,092		2,912,139	119,776	2,679,240	110,197	3,084,471	126,864	2,856,665	117,495	2,142,621	88,126	2,611,310	107,403	2,658,067	109,326
26,686	4.113%	399,264	16,422	545,536	22,438	577,677	23,760	624,290	25,677	936,506	38,518	909,683	37,415	799,218	32,872
(19,516)	4.113%	(734,503)	(30,210)	(764,216)	(31,432)	(1,668,643)	(68,631)	(1,586,004)	(65,232)	(2,578,863)	(106,069)	(2,860,234)	(117,641)	(1,155,342)	(47,519)
814	4.113%	21,934	902	24,164	994	26,615	1,095	28,803	1,185	30,940	1,273	6,333	260	17,085	703
15,258	4.113%	690,777	28,412	901,548	37,081	1,439,059	59,188	1,502,564	61,800	602,591	24,785	739,819	30,429	675,491	27,783
23,242		377,472	15,525	707,032	29,080	374,708	15,412	569,653	23,430	(1,008,826)	(41,493)	(1,204,399)	(49,537)	336,452	13,838
107,834		2,221,362	104,251	1,777,692	81,117	1,645,412	111,453	1,354,101	94,065	1,540,030	129,619	1,871,491	156,940	2,321,615	95,488

24-20

As indicated

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

08/05/08 DP

24-203

Aqua Utilities Inc.
Jasmine Lakes - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	4.159%	1,850,777	76,974	1,634,935	67,997	1,748,924	72,738	1,607,823	66,869	1,833,110	76,239	1,896,851	78,890	2,019,818
Allowance for Bad Debt	4.159%	(60,221)	(2,505)	(63,664)	(2,648)	(63,413)	(2,637)	(63,655)	(3,479)	(77,442)	(3,221)	(84,047)	(3,496)	(84,175)
Temporary Investments	4.159%	0	0	5,092	212	0	0	0	0	0	0	0	0	0
Materials & Supplies	4.159%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	4.159%	659,907	27,446	670,701	27,894	609,769	25,360	699,092	29,075	746,285	31,038	831,743	34,592	829,001
Prepayments	4.159%	153,113	6,368	155,190	6,454	155,700	6,476	153,806	6,397	170,702	7,099	172,560	7,177	180,144
Total Assets		2,603,576	108,283	2,402,254	99,910	2,450,980	101,936	2,377,066	98,862	2,672,655	111,156	2,817,107	117,163	2,944,788
Accounts Payable	4.159%	2,281,410	(25,015)	673,624	28,016	762,950	31,731	593,216	24,672	658,664	27,394	788,593	32,798	638,418
Accrued Taxes	4.159%	(601,457)	175	(794,904)	(33,060)	(784,031)	(32,608)	(885,992)	(36,848)	(730,385)	(30,377)	(563,328)	(23,429)	(466,880)
Accrued Interest	4.159%	4,215	19,294	6,873	286	9,451	393	11,943	497	14,386	598	16,977	706	19,467
Misc. Current & Accrued Liabilities	4.159%	463,905	(5,545)	537,774	22,366	558,454	23,226	291,076	12,106	312,626	13,002	376,164	15,645	365,027
Total Liabilities		2,148,073	89,338	423,367	17,608	546,824	22,742	10,243	426	255,291	10,618	618,406	25,720	556,032
Total Working Capital		455,503	18,944	1,978,887	77,544	1,904,156	78,710	2,366,823	86,756	2,417,364	98,154	2,198,701	101,519	2,388,756

24-20

As indicated

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

08/05/08 08

24-20.4

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
84,004	4.092%	2,089,363	85,497	1,802,602	73,762	2,346,154	96,005	2,126,091	87,000	1,495,145	61,181	1,870,490	76,540	1,870,929	76,558
(3,501)	4.092%	(102,715)	(4,203)	(116,991)	(4,787)	(116,243)	(4,757)	(135,468)	(5,543)	(173,012)	(7,080)	(150,752)	(6,169)	(100,908)	(4,129)
0	4.092%	0	0	0	0	0	0	0	0	0	0	0	0	392	16
0	4.092%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34,478	4.092%	749,130	30,654	783,217	32,049	645,341	26,407	656,591	26,868	616,494	25,227	688,269	28,164	706,580	28,913
7,492	4.092%	176,361	7,217	210,412	8,610	209,219	8,561	209,451	8,571	203,994	8,347	203,303	8,319	181,073	7,410
122,474		2,912,139	119,165	2,679,240	109,635	3,084,471	126,217	2,856,665	116,895	2,142,621	87,676	2,611,310	106,855	2,658,067	108,768
26,552	4.092%	399,264	16,338	545,536	22,323	577,677	23,639	624,290	25,546	936,506	38,322	909,683	37,224	799,218	32,704
(19,418)	4.092%	(734,503)	(30,056)	(764,216)	(31,272)	(1,668,643)	(68,281)	(1,586,004)	(64,899)	(2,578,863)	(105,527)	(2,860,234)	(117,041)	(1,155,342)	(47,277)
810	4.092%	21,934	898	24,164	989	26,615	1,089	28,803	1,179	30,940	1,266	6,333	259	17,085	699
15,181	4.092%	690,777	28,267	901,548	36,891	1,439,059	58,886	1,502,564	61,485	602,591	24,658	739,819	30,273	675,491	27,641
23,125		377,472	15,446	707,032	28,932	374,708	15,333	569,653	23,310	(1,008,826)	(41,281)	(1,204,399)	(49,284)	336,452	13,768
107,292		2,221,362	103,719	1,777,692	80,703	1,645,412	110,884	1,354,101	93,585	1,540,030	128,957	1,871,491	156,139	2,321,615	95,000

24-20

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Jungle Den
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.308%	0.309%
25	Assets Allocated - Water (line 10 x line 23)	8,008	8,054
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(6,607)	(1,019)
27			
28	Allocation Percentage - Sewer	0.366%	0.361%
29	Assets Allocated - Sewer (line 7 x line 17)	9,540	9,595
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(7,871)	(1,214)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	5,619	5,307
39	Sewer	5,843	5,518
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	3,970	3,302
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	7,020	12,341
47	Sewer (Lines 29-30+35+39+43)	11,482	17,200

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt: 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Jungle Den

08/05/08
DR

printed 5/16/2008 1:20 PM

PBC - Reconciled to rate base

24-21

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

Aqua Utilities Inc.
Jungle Den
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.308%	1,850,777	5,700	1,634,935	5,036	1,748,924	5,387	1,607,823	4,952	1,833,110	5,646	1,896,851	5,842	2,019,818
Allowance for Bad Debt	0.308%	(60,221)	(185)	(63,664)	(196)	(63,413)	(195)	(83,655)	(258)	(77,442)	(239)	(84,047)	(259)	(84,175)
Temporary Investments	0.308%	0	0	5,092	16	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.308%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.308%	659,907	2,033	670,701	2,066	609,769	1,878	699,092	2,153	746,285	2,299	831,743	2,562	829,001
Prepayments	0.308%	153,113	472	155,190	478	155,700	480	153,806	474	170,702	526	172,560	531	180,144
Total Assets		2,603,576	8,019	2,402,254	7,399	2,450,980	7,549	2,377,066	7,321	2,672,855	8,232	2,817,107	8,677	2,944,788
Accounts Payable	0.308%	2,281,410	(1,852)	673,624	2,075	762,950	2,350	593,216	1,827	658,664	2,029	788,593	2,429	638,418
Accrued Taxes	0.308%	(601,457)	13	(794,904)	(2,448)	(784,031)	(2,415)	(885,992)	(2,729)	(730,385)	(2,250)	(563,328)	(1,735)	(466,880)
Accrued Interest	0.308%	4,215	1,429	6,873	21	9,451	29	11,943	37	14,386	44	16,977	52	19,467
Misc. Current & Accrued Liabilities	0.308%	463,905	(411)	537,774	1,656	558,454	1,720	291,076	897	312,626	963	376,164	1,159	365,027
Total Liabilities		2,148,073	6,616	423,367	1,304	546,824	1,684	10,243	32	255,291	786	618,406	1,905	556,032
Total Working Capital		455,503	1,403	1,978,887	5,743	1,904,156	5,829	2,366,823	6,425	2,417,364	7,269	2,198,701	7,518	2,388,756

24-21

24-21.1

As indicated

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

08/05/08 SS

24-21.2

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
6,221	0.303%	2,089,363	6,331	1,802,602	5,462	2,346,154	7,109	2,126,091	6,442	1,495,145	4,530	1,870,490	5,668	1,870,929	5,669
(259)	0.303%	(102,715)	(311)	(116,991)	(354)	(116,243)	(352)	(135,468)	(410)	(173,012)	(524)	(150,752)	(457)	(100,908)	(306)
0	0.303%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.303%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,553	0.303%	749,130	2,270	783,217	2,373	645,341	1,955	656,591	1,989	616,494	1,868	688,269	2,085	706,580	2,141
555	0.303%	176,361	534	210,412	638	209,219	634	209,451	635	203,994	618	203,303	616	181,073	549
9,070		2,912,139	8,824	2,679,240	8,118	3,084,471	9,346	2,856,665	8,656	2,142,621	6,492	2,611,310	7,912	2,658,067	8,054
1,966	0.303%	399,264	1,210	545,536	1,653	577,677	1,750	624,290	1,892	936,506	2,838	909,683	2,756	799,218	2,422
(1,438)	0.303%	(734,503)	(2,226)	(764,216)	(2,316)	(1,668,643)	(5,056)	(1,586,004)	(4,806)	(2,578,863)	(7,814)	(2,860,234)	(8,667)	(1,155,342)	(3,501)
60	0.303%	21,934	66	24,164	73	26,615	81	28,803	87	30,940	94	6,333	19	17,085	52
1,124	0.303%	690,777	2,093	901,548	2,732	1,439,059	4,360	1,502,564	4,553	602,591	1,826	739,819	2,242	675,491	2,047
1,713		377,472	1,144	707,032	2,142	374,708	1,135	569,653	1,726	(1,008,826)	(3,057)	(1,204,399)	(3,649)	336,452	1,019
7,946		2,221,362	7,680	1,777,692	5,976	1,645,412	8,211	1,354,101	6,930	1,540,030	9,549	1,871,491	11,562	2,321,615	7,034

24-21

Photocopied

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

08/05/08 AG

24-21.3

Aqua Utilities Inc.
Jungle Den - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

wk paper 24-27

24-2

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
			24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1	
Accounts Receivable	0.366%	1,850,777	6,774	1,634,935	5,984	1,748,924	6,401	1,607,823	5,885	1,833,110	6,709	1,896,851	6,942	2,019,818
Allowance for Bad Debt	0.366%	(60,221)	(220)	(63,664)	(233)	(63,413)	(232)	(83,655)	(306)	(77,442)	(283)	(84,047)	(308)	(84,175)
Temporary Investments	0.366%	0	0	5,092	19	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.366%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.366%	659,907	2,415	670,701	2,455	609,769	2,232	699,092	2,559	746,285	2,731	831,743	3,044	829,001
Prepayments	0.366%	153,113	560	155,190	568	155,700	570	153,806	563	170,702	625	172,560	632	180,144
Total Assets		2,603,576	9,529	2,402,254	8,792	2,450,980	8,971	2,377,066	8,700	2,672,655	9,782	2,817,107	10,311	2,944,788
Accounts Payable	0.366%	2,281,410	(2,201)	673,624	2,465	762,950	2,792	593,216	2,171	658,664	2,411	788,593	2,886	638,418
Accrued Taxes	0.366%	(601,457)	15	(794,904)	(2,909)	(784,031)	(2,870)	(885,992)	(3,243)	(730,385)	(2,673)	(563,328)	(2,062)	(466,880)
Accrued Interest	0.366%	4,215	1,698	6,873	25	9,451	35	11,943	44	14,386	53	16,977	62	19,467
Misc. Current & Accrued Liabilities	0.366%	463,905	(488)	537,774	1,968	558,454	2,044	291,076	1,065	312,626	1,144	376,164	1,377	365,027
Total Liabilities		2,148,073	7,862	423,367	1,550	546,824	2,001	10,243	37	255,291	934	618,406	2,263	556,032
Total Working Capital		455,503	1,667	1,978,887	6,824	1,904,156	6,927	2,366,823	7,635	2,417,364	8,638	2,198,701	8,934	2,388,756

24-21

Reconciled

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

08/05/08 DB

24-21.4

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
7,393	0.361%	2,089,363	7,543	1,802,602	6,507	2,346,154	8,470	2,126,091	7,675	1,495,145	5,397	1,870,490	6,752	1,870,929	6,754
(308)	0.361%	(102,715)	(371)	(116,991)	(422)	(116,243)	(420)	(135,468)	(489)	(173,012)	(625)	(150,752)	(544)	(100,908)	(364)
0	0.361%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.361%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,034	0.361%	749,130	2,704	783,217	2,827	645,341	2,330	656,591	2,370	616,494	2,226	688,269	2,485	706,580	2,551
659	0.361%	176,361	637	210,412	760	209,219	755	209,451	756	203,994	736	203,303	734	181,073	654
10,778		2,912,139	10,513	2,679,240	9,672	3,084,471	11,135	2,856,665	10,313	2,142,621	7,735	2,611,310	9,427	2,658,067	9,596
2,337	0.361%	399,264	1,441	545,536	1,969	577,677	2,085	624,290	2,254	936,506	3,381	909,683	3,284	799,218	2,885
(1,709)	0.361%	(734,503)	(2,652)	(764,216)	(2,759)	(1,668,643)	(6,024)	(1,586,004)	(5,725)	(2,578,863)	(9,310)	(2,860,234)	(10,325)	(1,155,342)	(4,171)
71	0.361%	21,934	79	24,164	87	26,615	96	28,803	104	30,940	112	6,333	23	17,085	62
1,336	0.361%	690,777	2,494	901,548	3,255	1,439,059	5,195	1,502,564	5,424	602,591	2,175	739,819	2,671	675,491	2,439
2,035		377,472	1,363	707,032	2,552	374,708	1,353	569,653	2,056	(1,008,826)	(3,642)	(1,204,399)	(4,348)	336,452	1,215
9,442		2,221,362	9,150	1,777,692	7,120	1,645,412	9,782	1,354,101	8,256	1,540,030	11,377	1,871,491	13,775	2,321,615	8,381

24-21

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Kings Cove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average	
1	Balance Sheet Accounts			
2	**For All Systems:**			
3	Accounts Receivable - Customer	1,850,777	1,870,929	+/
4	Allowance for Bad Debts	(60,221)	(100,908)	
5	Temporary Investments	0	392	
6	Materials & Supplies	0	0	
7	Unbilled Revenues	659,907	706,580	
8	Prepayments	153,113	181,073	
9				
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067	
11				
12	Less:			
13	Accounts Payable	2,281,410	799,218	+/
14	Accrued Taxes	(801,457)	(1,155,342)	
15	Accrued Interest	4,215	17,085	
16	Misc. Current & Accrued Liabilities	463,905	675,491	
17				
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452	
19				
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615	
21				
22	**Allocation for this System:**			
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.			
24	Allocation Percentage - Water	0.562%	0.551%	+/
25	Assets Allocated - Water (line 10 x line 23)	14,623	14,637	
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(12,065)	(1,853)	
27				
28	Allocation Percentage - Sewer	0.535%	0.527%	
29	Assets Allocated - Sewer (line 7 x line 17)	13,927	14,007	
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(11,490)	(1,773)	
31				
32	**Direct Assignment of CWC Accounts:**			
33	Deferred Rate Case Expense			
34	Water	0	0	
35	Sewer	0	0	
36				
37	Other Regulatory Assets			
38	Water	0	0	
39	Sewer	0	0	
40				
41	Other Deferred Debits			
42	Water	1,010	631	
43	Sewer	0	0	
44				
45	Total Balance Sheet CWC-this system			
46	Water (Lines 25-26+34+38+42)	3,568	13,415	✓
47	Sewer (Lines 29-30+35+39+43)	2,437	12,234	✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Docket No. 080121-WS; ACN 08-093-1-1
Description: DFR A-17 Kings Cove

08/05/08 DB

PBC ✓ Reconciled to Rate Base

printed 5/16/2008 1:22 PM

24-32

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

08/05/08 DB

24-22.1

Aqua Utilities Inc.
Kings Cove
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.562%	1,850,777	10,401	1,634,935	9,188	1,748,924	9,829	1,607,823	9,036	1,833,110	10,302	1,896,851	10,660	2,019,818
Allowance for Bad Debt	0.562%	(60,221)	(338)	(63,664)	(358)	(63,413)	(356)	(83,655)	(470)	(77,442)	(435)	(84,047)	(472)	(84,175)
Temporary Investments	0.562%	0	0	5,092	29	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.562%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.562%	659,907	3,709	670,701	3,769	609,769	3,427	699,092	3,929	746,285	4,194	831,743	4,674	829,001
Prepayments	0.562%	153,113	860	155,190	872	155,700	875	153,806	864	170,702	959	172,560	970	180,144
Total Assets		2,603,576	14,632	2,402,254	13,501	2,450,980	13,775	2,377,066	13,359	2,672,655	15,020	2,817,107	15,832	2,944,788
Accounts Payable	0.562%	2,281,410	(3,380)	673,624	3,786	762,950	4,288	593,216	3,334	658,664	3,702	788,593	4,432	638,418
Accrued Taxes	0.562%	(601,457)	24	(794,904)	(4,467)	(784,031)	(4,406)	(885,992)	(4,979)	(730,385)	(4,105)	(563,328)	(3,166)	(466,880)
Accrued Interest	0.562%	4,215	2,607	6,873	39	9,451	53	11,943	67	14,386	81	16,977	95	19,467
Misc. Current & Accrued Liabilities	0.562%	463,905	(749)	537,774	3,022	558,454	3,139	291,076	1,636	312,626	1,757	376,164	2,114	365,027
Total Liabilities		2,148,073	12,072	423,367	2,379	546,824	3,073	10,243	58	255,291	1,435	618,406	3,475	556,032
Total Working Capital		455,503	2,560	1,978,887	10,478	1,904,156	10,636	2,366,823	11,723	2,417,364	13,263	2,198,701	13,718	2,388,756

24-22

As indicated

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

08/05/08 DB

24-22.2

24-2 Allocation		24-63 24-63.1 Jul		24-63 24-63.1 Aug		24-63 24-63.1 Sep		24-63 24-63.1 Oct		24-63 24-63.1 Nov		24-63 24-63.1 Dec		13 Month Average	13 Month Average - Allocation
Allocation	July - Dec		Allocation		Allocation		Allocation		Allocation		Allocation		Allocation		
11,351	0.551%	2,089,363	11,512	1,802,602	9,932	2,346,154	12,927	2,126,091	11,715	1,495,145	8,238	1,870,490	10,306	1,870,929	10,309
(473)	0.551%	(102,715)	(566)	(116,991)	(645)	(116,243)	(640)	(135,468)	(746)	(173,012)	(953)	(150,752)	(831)	(100,908)	(556)
0	0.551%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.551%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,659	0.551%	749,130	4,128	783,217	4,316	645,341	3,556	656,591	3,618	616,494	3,397	688,269	3,792	706,580	3,893
1,012	0.551%	176,361	972	210,412	1,159	209,219	1,153	209,451	1,154	203,994	1,124	203,303	1,120	181,073	998
16,550		2,912,139	16,046	2,679,240	14,763	3,084,471	16,995	2,856,665	15,740	2,142,621	11,806	2,611,310	14,388	2,658,067	14,646
3,588	0.551%	399,264	2,200	545,536	3,006	577,677	3,183	624,290	3,440	936,506	5,160	909,683	5,012	799,218	4,404
(2,624)	0.551%	(734,503)	(4,047)	(764,216)	(4,211)	(1,668,643)	(9,194)	(1,586,004)	(8,739)	(2,578,863)	(14,210)	(2,860,234)	(15,760)	(1,155,342)	(6,366)
109	0.551%	21,934	121	24,164	133	26,615	147	28,803	159	30,940	170	6,333	35	17,085	94
2,051	0.551%	690,777	3,806	901,548	4,968	1,439,059	7,929	1,502,564	8,279	602,591	3,320	739,819	4,076	675,491	3,722
3,125		377,472	2,080	707,032	3,896	374,708	2,065	569,653	3,139	(1,008,826)	(5,559)	(1,204,399)	(6,636)	336,452	1,854
14,498		2,221,362	13,966	1,777,692	10,867	1,645,412	14,931	1,354,101	12,601	1,540,030	17,364	1,871,491	21,025	2,321,615	12,792

24-22

As indicated

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

08/05/08 DB

21-22

Aqua Utilities Inc.
Kings Cove - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.535%	1,850,777	9,902	1,634,935	8,747	1,748,924	9,357	1,607,823	8,602	1,833,110	9,807	1,896,851	10,148	2,019,818
Allowance for Bad Debt	0.535%	(60,221)	(322)	(63,664)	(341)	(63,413)	(339)	(83,655)	(448)	(77,442)	(414)	(84,047)	(450)	(84,175)
Temporary Investments	0.535%	0	0	5,092	27	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.535%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.535%	659,907	3,531	670,701	3,588	609,769	3,262	699,092	3,740	746,285	3,993	831,743	4,450	829,001
Prepayments	0.535%	153,113	819	155,190	830	155,700	833	153,806	823	170,702	913	172,560	923	180,144
Total Assets		2,603,576	13,929	2,402,254	12,852	2,450,980	13,113	2,377,066	12,717	2,672,655	14,299	2,817,107	15,072	2,944,788
Accounts Payable	0.535%	2,281,410	(3,218)	673,624	3,604	762,950	4,082	593,216	3,174	658,664	3,524	788,593	4,219	638,418
Accrued Taxes	0.535%	(601,457)	23	(794,904)	(4,253)	(784,031)	(4,195)	(885,992)	(4,740)	(730,385)	(3,908)	(563,328)	(3,014)	(466,880)
Accrued Interest	0.535%	4,215	2,482	6,873	37	9,451	51	11,943	64	14,386	77	16,977	91	19,467
Misc. Current & Accrued Liabilities	0.535%	463,905	(713)	537,774	2,877	558,454	2,988	291,076	1,557	312,626	1,673	376,164	2,012	365,027
Total Liabilities		2,148,073	11,492	423,367	2,265	546,824	2,926	10,243	55	255,291	1,366	618,406	3,308	556,032
Total Working Capital		455,503	2,437	1,978,887	9,975	1,904,156	10,125	2,366,823	11,160	2,417,364	12,626	2,198,701	13,059	2,388,756

24-22

As indicated

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

08/05/08 DB

24-22.4

24-2 24-63 24-63 24-63 24-63 24-63 24-63 24-63
24-63.1 24-63.1 24-63.1 24-63.1 24-63.1 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
10,806	0.527%	2,089,363	11,011	1,802,602	9,500	2,346,154	12,364	2,126,091	11,204	1,495,145	7,879	1,870,490	9,857	1,870,929	9,860
(450)	0.527%	(102,715)	(541)	(116,991)	(617)	(116,243)	(613)	(135,468)	(714)	(173,012)	(912)	(150,752)	(794)	(100,908)	(532)
0	0.527%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.527%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,435	0.527%	749,130	3,948	783,217	4,128	645,341	3,401	656,591	3,460	616,494	3,249	688,269	3,627	706,580	3,724
964	0.527%	176,361	929	210,412	1,109	209,219	1,103	209,451	1,104	203,994	1,075	203,303	1,071	181,073	954
15,755		2,912,139	15,347	2,679,240	14,120	3,084,471	16,255	2,856,665	15,055	2,142,621	11,292	2,611,310	13,762	2,658,067	14,008
3,416	0.527%	399,264	2,104	545,536	2,875	577,677	3,044	624,290	3,290	936,506	4,935	909,683	4,794	799,218	4,212
(2,498)	0.527%	(734,503)	(3,871)	(764,216)	(4,027)	(1,668,643)	(8,794)	(1,586,004)	(8,358)	(2,578,863)	(13,591)	(2,860,234)	(15,073)	(1,155,342)	(6,089)
104	0.527%	21,934	116	24,164	127	26,615	140	28,803	152	30,940	163	6,333	33	17,085	90
1,953	0.527%	690,777	3,640	901,548	4,751	1,439,059	7,584	1,502,564	7,919	602,591	3,176	739,819	3,899	675,491	3,560
2,975		377,472	1,989	707,032	3,726	374,708	1,975	569,653	3,002	(1,008,826)	(5,317)	(1,204,399)	(6,347)	336,452	1,773
13,802		2,221,362	13,358	1,777,692	10,394	1,645,412	14,280	1,354,101	12,053	1,540,030	16,608	1,871,491	20,109	2,321,615	12,235

24-22

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Kingswood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(801,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.171%	0.169%
25	Assets Allocated - Water (line 10 x line 23)	4,457	4,482
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(3,677)	(567)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 3,085	24-68 2,914
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	3,865	6,829
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Kingswood

08/05/08
DB

printed 5/16/2008 1:23 PM

PBC - Reconciled to rate base

24-23

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

08/05/08 BG

24-23.1

Aqua Utilities Inc.
Kingswood
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.171%	1,850,777	3,165	1,634,935	2,796	1,748,924	2,991	1,607,823	2,749	1,833,110	3,135	1,896,851	3,244	2,019,818
Allowance for Bad Debt	0.171%	(60,221)	(103)	(63,664)	(109)	(63,413)	(108)	(83,655)	(143)	(77,442)	(132)	(84,047)	(144)	(84,175)
Temporary Investments	0.171%	0	0	5,092	9	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.171%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.171%	659,907	1,128	670,701	1,147	609,769	1,043	699,092	1,195	746,285	1,276	831,743	1,422	829,001
Prepayments	0.171%	153,113	262	155,190	265	155,700	266	153,806	263	170,702	292	172,560	295	180,144
Total Assets		2,603,576	4,452	2,402,254	4,108	2,450,980	4,191	2,377,066	4,065	2,672,655	4,570	2,817,107	4,817	2,944,788
Accounts Payable	0.171%	2,281,410	(1,028)	673,624	1,152	762,950	1,305	593,216	1,014	658,664	1,126	788,593	1,348	638,418
Accrued Taxes	0.171%	(601,457)	7	(794,904)	(1,359)	(784,031)	(1,341)	(885,992)	(1,515)	(730,385)	(1,249)	(563,328)	(963)	(466,880)
Accrued Interest	0.171%	4,215	793	6,873	12	9,451	16	11,943	20	14,386	25	16,977	29	19,467
Misc. Current & Accrued Liabilities	0.171%	463,905	(228)	537,774	920	558,454	955	291,076	498	312,626	535	376,164	643	365,027
Total Liabilities		2,148,073	3,673	423,367	724	546,824	935	10,243	18	255,291	437	618,406	1,057	556,032
Total Working Capital		455,503	779	1,978,887	3,188	1,904,156	3,236	2,366,823	3,567	2,417,364	4,036	2,198,701	4,174	2,388,756

24-23

As indicated

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

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
3,454	0.169%	2,089,363	3,531	1,802,602	3,046	2,346,154	3,965	2,126,091	3,593	1,495,145	2,527	1,870,490	3,161	1,870,929	3,162
(144)	0.169%	(102,715)	(174)	(116,991)	(198)	(116,243)	(196)	(135,468)	(229)	(173,012)	(292)	(150,752)	(255)	(100,908)	(171)
0	0.169%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.169%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,418	0.169%	749,130	1,266	783,217	1,324	645,341	1,091	656,591	1,110	616,494	1,042	688,269	1,163	706,580	1,194
308	0.169%	176,361	298	210,412	356	209,219	354	209,451	354	203,994	345	203,303	344	181,073	306
5,036		2,912,139	4,922	2,679,240	4,528	3,084,471	5,213	2,856,665	4,828	2,142,621	3,621	2,611,310	4,413	2,658,067	4,492
1,092	0.169%	399,264	675	545,536	922	577,677	976	624,290	1,055	936,506	1,583	909,683	1,537	799,218	1,351
(798)	0.169%	(734,503)	(1,241)	(764,216)	(1,292)	(1,668,643)	(2,820)	(1,586,004)	(2,680)	(2,578,863)	(4,358)	(2,860,234)	(4,834)	(1,155,342)	(1,953)
33	0.169%	21,934	37	24,164	41	26,615	45	28,803	49	30,940	52	6,333	11	17,085	29
624	0.169%	690,777	1,167	901,548	1,524	1,439,059	2,432	1,502,564	2,539	602,591	1,018	739,819	1,250	675,491	1,142
951		377,472	638	707,032	1,195	374,708	633	569,653	963	(1,008,826)	(1,705)	(1,204,399)	(2,035)	336,452	569
4,411		2,221,362	4,284	1,777,692	3,333	1,645,412	4,579	1,354,101	3,865	1,540,030	5,326	1,871,491	6,449	2,321,615	3,924

08/05/08 DR

24-23.2

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,065
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	2.255%	2.221%
25	Assets Allocated - Water (line 10 x line 23)	58,702	59,039
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(48,432)	(7,473)
27			
28	Allocation Percentage - Sewer	0.853%	0.840%
29	Assets Allocated - Sewer (line 7 x line 17)	22,214	22,341
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(18,327)	(2,828)
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	10,270	51,566
47	Sewer (Lines 29-30+35+39+43)	3,886	19,513

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Lake Gibson Estates

08/05/08
DB

printed 5/16/2008 1:25 PM

PBC

√- reconciled to rate base

24-21

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Working Capital Lake Gibson Estates 08/05/08 BG

Aqua Utilities Inc.
Lake Gibson Estates
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	34-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	2.255%	1,850,777	41,735	1,634,935	36,868	1,748,924	39,438	1,607,823	36,256	1,833,110	41,337	1,896,851	42,774	2,019,818
Allowance for Bad Debt	2.255%	(60,221)	(1,358)	(63,664)	(1,436)	(63,413)	(1,430)	(83,655)	(1,886)	(77,442)	(1,746)	(84,047)	(1,895)	(84,175)
Temporary Investments	2.255%	0	0	5,092	115	0	0	0	0	0	0	0	0	0
Materials & Supplies	2.255%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	2.255%	659,907	14,881	670,701	15,124	609,769	13,750	699,092	15,765	746,285	16,829	831,743	18,756	829,001
Prepayments	2.255%	153,113	3,453	155,190	3,500	155,700	3,511	153,806	3,468	170,702	3,849	172,560	3,891	180,144
Total Assets		2,603,576	58,711	2,402,254	54,171	2,450,980	55,270	2,377,066	53,603	2,672,655	60,268	2,817,107	63,526	2,944,788
Accounts Payable	2.255%	2,281,410	(13,563)	673,624	15,190	762,950	17,205	593,216	13,377	658,664	14,853	788,593	17,783	638,418
Accrued Taxes	2.255%	(601,457)	95	(794,904)	(17,925)	(784,031)	(17,680)	(885,992)	(19,979)	(730,385)	(16,470)	(563,328)	(12,703)	(466,880)
Accrued Interest	2.255%	4,215	10,461	6,873	155	9,451	213	11,943	269	14,386	324	16,977	383	19,467
Misc. Current & Accrued Liabilities	2.255%	463,905	(3,007)	537,774	12,127	558,454	12,593	291,076	6,564	312,626	7,050	376,164	8,482	365,027
Total Liabilities		2,148,073	48,439	423,367	9,547	546,824	12,331	10,243	231	255,291	5,757	618,406	13,945	556,032
Total Working Capital		455,503	10,272	1,978,887	42,044	1,904,156	42,676	2,366,823	47,039	2,417,364	53,219	2,198,701	55,043	2,388,756

24-24

As indicated

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

08/05/08 DB

24-2

24-2.2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
45,547	2.221%	2,089,363	46,405	1,802,602	40,036	2,346,154	52,108	2,126,091	47,220	1,495,145	33,207	1,870,490	41,544	1,870,929	41,553
(1,898)	2.221%	(102,715)	(2,281)	(116,991)	(2,598)	(116,243)	(2,582)	(135,468)	(3,009)	(173,012)	(3,843)	(150,752)	(3,348)	(100,908)	(2,241)
0	2.221%	0	0	0	0	0	0	0	0	0	0	0	0	392	9
0	2.221%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,694	2.221%	749,130	16,638	783,217	17,395	645,341	14,333	656,591	14,583	616,494	13,692	688,269	15,286	706,580	15,693
4,062	2.221%	176,361	3,917	210,412	4,673	209,219	4,647	209,451	4,652	203,994	4,531	203,303	4,515	181,073	4,022
66,405		2,912,139	64,679	2,679,240	59,506	3,084,471	68,506	2,856,665	63,447	2,142,621	47,588	2,611,310	57,997	2,658,067	59,036
14,396	2.221%	399,264	8,868	545,536	12,116	577,677	12,830	624,290	13,865	936,506	20,800	909,683	20,204	799,218	17,751
(10,528)	2.221%	(734,503)	(16,313)	(764,216)	(16,973)	(1,668,643)	(37,061)	(1,586,004)	(35,225)	(2,578,863)	(57,277)	(2,860,234)	(63,526)	(1,155,342)	(25,660)
439	2.221%	21,934	487	24,164	537	26,615	591	28,803	640	30,940	687	6,333	141	17,085	379
8,231	2.221%	690,777	15,342	901,548	20,023	1,439,059	31,962	1,502,564	33,372	602,591	13,384	739,819	16,431	675,491	15,003
12,539		377,472	8,384	707,032	15,703	374,708	8,322	569,653	12,652	(1,008,826)	(22,406)	(1,204,399)	(26,750)	336,452	7,473
58,174		2,221,362	56,295	1,777,692	43,803	1,645,412	60,184	1,354,101	50,795	1,540,030	69,994	1,871,491	84,747	2,321,615	51,563

24-24

As indicated

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

08/05/08 AB

24-24.3

Aqua Utilities Inc.
Lake Gibson Estates - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.853%	1,850,777	15,787	1,634,935	13,946	1,748,924	14,918	1,607,823	13,715	1,833,110	15,636	1,896,851	16,180	2,019,818
Allowance for Bad Debt	0.853%	(60,221)	(514)	(63,664)	(543)	(63,413)	(541)	(63,655)	(714)	(77,442)	(661)	(84,047)	(717)	(84,175)
Temporary Investments	0.853%	0	0	5,092	43	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.853%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.853%	659,907	5,629	670,701	5,721	609,769	5,201	699,092	5,963	746,285	6,366	831,743	7,095	829,001
Prepayments	0.853%	153,113	1,306	155,190	1,324	155,700	1,328	153,806	1,312	170,702	1,456	172,560	1,472	180,144
Total Assets		2,603,576	22,209	2,402,254	20,491	2,450,980	20,907	2,377,066	20,276	2,672,655	22,798	2,817,107	24,030	2,944,788
Accounts Payable	0.853%	2,281,410	(5,130)	673,624	5,746	762,950	6,508	593,216	5,060	658,664	5,618	788,593	6,727	638,418
Accrued Taxes	0.853%	(601,457)	36	(794,904)	(6,781)	(784,031)	(6,688)	(885,992)	(7,558)	(730,385)	(6,230)	(563,328)	(4,805)	(466,880)
Accrued Interest	0.853%	4,215	3,957	6,873	59	9,451	81	11,943	102	14,386	123	16,977	145	19,467
Misc. Current & Accrued Liabilities	0.853%	463,905	(1,137)	537,774	4,587	558,454	4,764	291,076	2,483	312,626	2,667	376,164	3,209	365,027
Total Liabilities		2,148,073	18,323	423,367	3,611	546,824	4,664	10,243	87	255,291	2,178	618,406	5,275	556,032
Total Working Capital		455,503	3,885	1,978,887	15,904	1,904,156	16,143	2,366,823	17,793	2,417,364	20,131	2,198,701	20,821	2,388,756

24-24

As indicated

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

08/05/08 CB

24-24.4

242 24463 24-63.1 24-62 24-63.1 24-62 24-63.1 24463 24-63.1 24463 24-63.1 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
17,229	0.840%	2,089,363	17,551	1,802,602	15,142	2,348,154	19,708	2,126,091	17,859	1,495,145	12,559	1,870,490	15,712	1,870,929	15,716
(718)	0.840%	(102,715)	(863)	(116,991)	(983)	(116,243)	(976)	(135,468)	(1,138)	(173,012)	(1,453)	(150.752)	(1.266)	(100,908)	(848)
0	0.840%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.840%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,071	0.840%	749,130	6,293	783,217	6,579	645,341	5,421	656,591	5,515	616,494	5,179	688,269	5,781	706,580	5,935
1,537	0.840%	176,361	1,481	210,412	1,767	209,219	1,757	209,451	1,759	203,994	1,714	203,303	1,708	181,073	1,521
25,119		2,912,139	24,462	2,679,240	22,506	3,084,471	25,910	2,856,665	23,996	2,142,621	17,998	2,611,310	21,935	2,658,067	22,328
5,446	0.840%	399,264	3,354	545,536	4,583	577,677	4,852	624,290	5,244	936,506	7,867	909,683	7,641	799,218	6,713
(3,982)	0.840%	(734,503)	(6,170)	(764,216)	(6,419)	(1,668,643)	(14,017)	(1,586,004)	(13,322)	(2,578,863)	(21,662)	(2,860,234)	(24,026)	(1,155,342)	(9,705)
166	0.840%	21,934	184	24,164	203	26,615	224	28,803	242	30,940	260	6,333	53	17,085	144
3,114	0.840%	690,777	5,803	901,548	7,573	1,439,059	12,088	1,502,564	12,622	602,591	5,062	739,819	6,214	675,491	5,674
4,743		377,472	3,171	707,032	5,939	374,708	3,148	569,653	4,785	(1,008,826)	(8,474)	(1,204,399)	(10,117)	336,452	2,826
22,005		2,221,362	21,291	1,777,692	16,567	1,645,412	22,762	1,354,101	19,211	1,540,030	26,472	1,871,491	32,052	2,321,615	19,502

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Lake Josephine
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/08	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	1.525%	1.510%
25	Assets Allocated - Water (line 10 x line 23)	39,692	40,129
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(32,748)	(5,079)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	2,647	2,031
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	9,591	37,080
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Lake Josephine

08/05/08
DB

PBC - Reconciled to rate base.

24-25

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

08/05/08 DR

24-25.1

Aqua Utilities Inc.
Lake Josephine
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	1.525%	1,850,777	28,224	1,634,935	24,933	1,748,924	26,671	1,607,823	24,519	1,833,110	27,955	1,896,851	28,927	2,019,818
Allowance for Bad Debt	1.525%	(60,221)	(918)	(63,664)	(971)	(63,413)	(967)	(83,655)	(1,276)	(77,442)	(1,181)	(84,047)	(1,282)	(84,175)
Temporary Investments	1.525%	0	0	5,092	78	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.525%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.525%	659,907	10,064	670,701	10,228	609,769	9,299	699,092	10,661	746,285	11,381	831,743	12,684	829,001
Prepayments	1.525%	153,113	2,335	155,190	2,367	155,700	2,374	153,806	2,346	170,702	2,603	172,560	2,632	180,144
Total Assets		2,603,576	39,705	2,402,254	36,634	2,450,980	37,377	2,377,066	36,250	2,672,655	40,758	2,817,107	42,961	2,944,788
Accounts Payable	1.525%	2,281,410	(9,172)	673,624	10,273	762,950	11,635	593,216	9,047	658,664	10,045	788,593	12,026	638,418
Accrued Taxes	1.525%	(601,457)	64	(794,904)	(12,122)	(784,031)	(11,956)	(885,992)	(13,511)	(730,385)	(11,138)	(563,328)	(8,591)	(466,880)
Accrued Interest	1.525%	4,215	7,075	6,873	105	9,451	144	11,943	182	14,386	219	16,977	259	19,467
Misc. Current & Accrued Liabilities	1.525%	463,905	(2,033)	537,774	8,201	558,454	8,516	291,076	4,439	312,626	4,768	376,164	5,737	365,027
Total Liabilities		2,148,073	32,758	423,367	6,456	546,824	8,339	10,243	156	255,291	3,893	618,406	9,431	556,032
Total Working Capital		455,503	6,946	1,978,887	28,433	1,904,156	28,861	2,366,823	31,811	2,417,364	35,990	2,198,701	37,224	2,388,756

24-2

24-25

As indicated

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

08/05/08 DR

24-25.2

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
30,802	1.510%	2,089,363	31,549	1,802,602	27,219	2,346,154	35,427	2,126,091	32,104	1,495,145	22,577	1,870,490	28,244	1,870,929	28,251
(1,284)	1.510%	(102,715)	(1,551)	(116,991)	(1,767)	(116,243)	(1,755)	(135,468)	(2,046)	(173,012)	(2,612)	(150,752)	(2,276)	(100,908)	(1,524)
0	1.510%	0	0	0	0	0	0	0	0	0	0	0	0	392	6
0	1.510%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,642	1.510%	749,130	11,312	783,217	11,827	645,341	9,745	656,591	9,915	616,494	9,309	688,269	10,393	706,580	10,669
2,747	1.510%	176,361	2,663	210,412	3,177	209,219	3,159	209,451	3,163	203,994	3,080	203,303	3,070	181,073	2,734
44,908		2,912,139	43,973	2,679,240	40,457	3,084,471	46,576	2,856,665	43,136	2,142,621	32,354	2,811,310	39,431	2,658,067	40,137
9,736	1.510%	399,264	6,029	545,536	8,238	577,677	8,723	624,290	9,427	936,506	14,141	909,683	13,736	799,218	12,068
(7,120)	1.510%	(734,503)	(11,091)	(764,216)	(11,540)	(1,668,643)	(25,197)	(1,586,004)	(23,949)	(2,578,863)	(38,941)	(2,860,234)	(43,190)	(1,155,342)	(17,446)
297	1.510%	21,934	331	24,164	365	26,615	402	28,803	435	30,940	467	6,333	96	17,085	258
5,567	1.510%	690,777	10,431	901,548	13,613	1,439,059	21,730	1,502,564	22,689	602,591	9,099	739,819	11,171	675,491	10,200
8,479		377,472	5,700	707,032	10,676	374,708	5,658	569,653	8,602	(1,008,826)	(15,233)	(1,204,399)	(18,186)	336,452	5,080
39,341		2,221,362	38,273	1,777,692	29,780	1,645,412	40,917	1,354,101	34,534	1,540,030	47,587	1,871,491	57,617	2,321,615	35,056

24-25

as indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Lake Osborne Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average	
1	Balance Sheet Accounts			
2	For All Systems:			
3	Accounts Receivable - Customer	1,850,777	1,870,929	
4	Allowance for Bad Debts	(60,221)	(100,908)	
5	Temporary Investments	0	392	
6	Materials & Supplies	0	0	
7	Unbilled Revenues	659,907	706,580	
8	Prepayments	153,113	181,073	
9				
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067	
11				
12	Less:			
13	Accounts Payable	2,281,410	799,218	
14	Accrued Taxes	(601,457)	(1,155,342)	
15	Accrued Interest	4,215	17,085	
16	Misc. Current & Accrued Liabilities	463,905	675,491	
17				
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452	
19				
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615	
21				
22	Allocation for this System:			
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.			
24	Allocation Percentage - Water	1.254%	1.236%	
25	Assets Allocated - Water (line 10 x line 23)	32,659	32,846	
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(26,945)	(4,158)	
27				
28	Allocation Percentage - Sewer	0.000%	0.000%	
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA	
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA	
31				
32	Direct Assignment of CWC Accounts:			
33	Deferred Rate Case Expense			
34	Water	0	0	
35	Sewer	0	0	
36				
37	Other Regulatory Assets			
38	Water	0	0	
39	Sewer	0	0	
40				
41	Other Deferred Debits			
42	Water	0	0	
43	Sewer	0	0	
44				
45	Total Balance Sheet CWC-this system			
46	Water (Lines 25-26+34+38+42)	5,714	28,688	✓
47	Sewer (Lines 29-30+35+39+43)	0	0	✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: WP# A-17 Lake Osborne Est.

08/05/08
PB

printed 5/16/2008 1:27 PM

PB

✓ - Reconciled to rate base

24-26

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

Aqua Utilities Inc.
Lake Osborne Estates
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

Description: Working Capital Lake Osborne

08/05/08

24-26.1

24-2

24-63
24-63.1

24-63
24-63.1

24-63
24-63.1

24-63
24-63.1

24-63
24-63.1

24-63
24-63.1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
Accounts Receivable	1.254%	1,850,777	23,209	1,634,935	20,502	1,748,924	21,932	1,607,823	20,162	1,833,110	22,987	1,896,851	23,787	2,019,818
Allowance for Bad Debt	1.254%	(60,221)	(755)	(63,664)	(798)	(63,413)	(795)	(83,655)	(1,049)	(77,442)	(971)	(84,047)	(1,054)	(84,175)
Temporary Investments	1.254%	0	0	5,092	64	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.254%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.254%	659,907	8,275	670,701	8,411	609,769	7,647	699,092	8,767	746,285	9,358	831,743	10,430	829,001
Prepayments	1.254%	153,113	1,920	155,190	1,946	155,700	1,952	153,806	1,929	170,702	2,141	172,560	2,164	180,144
Total Assets		2,603,576	32,649	2,402,254	30,124	2,450,980	30,735	2,377,066	29,808	2,672,655	33,515	2,817,107	35,327	2,944,788
Accounts Payable	1.254%	2,281,410	(7,542)	873,624	8,447	762,950	9,567	593,216	7,439	658,664	8,260	788,593	9,889	638,418
Accrued Taxes	1.254%	(601,457)	53	(794,904)	(9,968)	(784,031)	(9,832)	(885,992)	(11,110)	(730,385)	(9,159)	(563,328)	(7,064)	(466,880)
Accrued Interest	1.254%	4,215	5,817	6,873	86	9,451	119	11,943	150	14,386	180	16,977	213	19,467
Misc. Current & Accrued Liabilities	1.254%	463,905	(1,672)	537,774	6,744	558,454	7,003	291,076	3,650	312,626	3,920	376,164	4,717	365,027
Total Liabilities		2,148,073	26,937	423,367	5,309	546,824	6,857	10,243	128	255,291	3,201	618,406	7,755	556,032
Total Working Capital		455,503	5,712	1,978,887	23,381	1,904,156	23,732	2,366,823	26,158	2,417,364	29,595	2,198,701	30,609	2,388,756

24-26

As indicated

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

08/05/08
DMB

24-26.2

24-2 24-63 24-63 24-63 24-63 24-63 24-63 24-63
Allocation 24-63.1 24-63.1 24-63.1 24-63.1 24-63.1 24-63.1 24-63.1

Allocation	July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
25,329	1.236%	2,089,363	25,825	1,802,602	22,280	2,346,154	28,998	2,126,091	26,278	1,495,145	18,480	1,870,490	23,119	1,870,929	23,125
(1,056)	1.236%	(102,715)	(1,270)	(116,991)	(1,446)	(116,243)	(1,437)	(135,468)	(1,674)	(173,012)	(2,138)	(150,752)	(1,863)	(100,908)	(1,247)
0	1.236%	0	0	0	0	0	0	0	0	0	0	0	0	392	5
0	1.236%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,396	1.236%	749,130	9,259	783,217	9,681	645,341	7,976	656,591	8,115	616,494	7,620	688,269	8,507	706,580	8,733
2,259	1.236%	176,361	2,180	210,412	2,601	209,219	2,586	209,451	2,589	203,994	2,521	203,303	2,513	181,073	2,238
36,928		2,912,139	35,994	2,679,240	33,115	3,084,471	38,124	2,856,665	35,308	2,142,621	26,483	2,611,310	32,276	2,658,067	32,854
8,006	1.236%	399,264	4,935	545,536	6,743	577,677	7,140	624,290	7,716	936,506	11,575	909,683	11,244	799,218	9,878
(5,855)	1.236%	(734,503)	(9,078)	(764,216)	(9,446)	(1,668,643)	(20,624)	(1,586,004)	(19,603)	(2,578,863)	(31,875)	(2,860,234)	(35,352)	(1,155,342)	(14,280)
244	1.236%	21,934	271	24,164	299	26,615	329	28,803	356	30,940	382	6,333	78	17,085	211
4,577	1.236%	690,777	8,538	901,548	11,143	1,439,059	17,787	1,502,564	18,572	602,591	7,448	739,819	9,144	675,491	8,349
6,973		377,472	4,666	707,032	8,739	374,708	4,631	569,653	7,041	(1,008,826)	(12,469)	(1,204,399)	(14,886)	336,452	4,159
32,350		2,221,362	31,328	1,777,692	24,376	1,645,412	33,493	1,354,101	28,267	1,540,030	38,952	1,871,491	47,162	2,321,615	28,695

24-26

Source: As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Lake Suzy
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	1.511%	1.489%
25	Assets Allocated - Water (line 10 x line 23)	39,344	39,569
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(32,460)	(5,009)
27			
28	Allocation Percentage - Sewer	0.719%	0.711%
29	Assets Allocated - Sewer (line 7 x line 17)	18,732	18,909
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(15,455)	(2,393)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	788
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	6,883	34,561
47	Sewer (Lines 29-30+35+39+43)	3,277	17,304

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Lake Suzy

08/05/08
DB

printed 5/16/2008 3:48 PM

PBC

V-reconciled to rate base

24-27

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

08/05/08 DB

24-27.1

Aqua Utilities Inc.
Lake Suzy
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	1.511%	1,850,777	27,965	1,634,935	24,704	1,748,924	26,426	1,607,823	24,294	1,833,110	27,698	1,896,851	28,661	2,019,818
Allowance for Bad Debt	1.511%	(60,221)	(910)	(63,664)	(962)	(63,413)	(958)	(83,655)	(1,264)	(77,442)	(1,170)	(84,047)	(1,270)	(84,175)
Temporary Investments	1.511%	0	0	5,092	77	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.511%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.511%	659,907	9,971	670,701	10,134	609,769	9,214	699,092	10,563	746,285	11,276	831,743	12,568	829,001
Prepayments	1.511%	153,113	2,314	155,190	2,345	155,700	2,353	153,806	2,324	170,702	2,579	172,560	2,607	180,144
Total Assets		2,603,576	39,340	2,402,254	36,298	2,450,980	37,034	2,377,066	35,917	2,672,655	40,384	2,817,107	42,566	2,944,788
Accounts Payable	1.511%	2,281,410	(9,088)	673,624	10,178	762,950	11,528	593,216	8,963	658,664	9,952	788,593	11,916	638,418
Accrued Taxes	1.511%	(601,457)	64	(794,904)	(12,011)	(784,031)	(11,847)	(885,992)	(13,387)	(730,385)	(11,036)	(563,328)	(8,512)	(466,880)
Accrued Interest	1.511%	4,215	7,010	6,873	104	9,451	143	11,943	180	14,386	217	16,977	257	19,467
Misc. Current & Accrued Liabilities	1.511%	463,905	(2,015)	537,774	8,126	558,454	8,438	291,076	4,398	312,626	4,724	376,164	5,684	365,027
Total Liabilities		2,148,073	32,457	423,367	6,397	546,824	8,263	10,243	155	255,291	3,857	618,406	9,344	556,032
Total Working Capital		455,503	6,883	1,978,887	28,172	1,904,156	28,596	2,366,823	31,519	2,417,364	35,660	2,198,701	36,883	2,388,756

24-27

24-2

As indicated

24-27.2

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

08/05/08 DB

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
30,519	1.489%	2,089,363	31,111	1,802,602	26,841	2,346,154	34,934	2,126,091	31,657	1,495,145	22,263	1,870,490	27,852	1,870,929	27,858
(1,272)	1.489%	(102,715)	(1,529)	(116,991)	(1,742)	(116,243)	(1,731)	(135,468)	(2,017)	(173,012)	(2,576)	(150,752)	(2,245)	(100,908)	(1,503)
0	1.489%	0	0	0	0	0	0	0	0	0	0	0	0	392	6
0	1.489%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,526	1.489%	749,130	11,155	783,217	11,662	645,341	9,609	656,591	9,777	616,494	9,180	688,269	10,248	706,580	10,521
2,722	1.489%	176,361	2,626	210,412	3,133	209,219	3,115	209,451	3,119	203,994	3,037	203,303	3,027	181,073	2,696
44,496		2,912,139	43,362	2,679,240	39,894	3,084,471	45,928	2,856,665	42,536	2,142,621	31,904	2,611,310	38,882	2,658,067	39,579
9,646	1.489%	399,264	5,945	545,536	8,123	577,677	8,602	624,290	9,296	936,506	13,945	909,683	13,545	799,218	11,900
(7,055)	1.489%	(734,503)	(10,937)	(764,216)	(11,379)	(1,668,643)	(24,846)	(1,586,004)	(23,616)	(2,578,863)	(38,399)	(2,860,234)	(42,589)	(1,155,342)	(17,203)
294	1.489%	21,934	327	24,164	360	26,615	396	28,803	429	30,940	461	6,333	94	17,085	254
5,516	1.489%	690,777	10,286	901,548	13,424	1,439,059	21,428	1,502,564	22,373	602,591	8,973	739,819	11,016	675,491	10,058
8,402		377,472	5,621	707,032	10,528	374,708	5,579	569,653	8,482	(1,008,826)	(15,021)	(1,204,399)	(17,934)	336,452	5,010
38,980		2,221,362	37,741	1,777,692	29,366	1,645,412	40,348	1,354,101	34,054	1,540,030	46,925	1,871,491	56,816	2,321,615	34,569

24-27

As indicated

Aqua Utilities Inc.
Lake Suzy - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

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

08/05/08 DR

24-27.3

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.719%	1,850,777	13,307	1,634,935	11,755	1,748,924	12,575	1,607,823	11,560	1,833,110	13,180	1,896,851	13,638	2,019,818
Allowance for Bad Debt	0.719%	(60,221)	(433)	(63,664)	(458)	(63,413)	(456)	(83,655)	(601)	(77,442)	(557)	(84,047)	(604)	(84,175)
Temporary Investments	0.719%	0	0	5,092	37	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.719%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.719%	659,907	4,745	670,701	4,822	609,769	4,384	699,092	5,026	746,285	5,366	831,743	5,980	829,001
Prepayments	0.719%	153,113	1,101	155,190	1,116	155,700	1,119	153,806	1,106	170,702	1,227	172,560	1,241	180,144
Total Assets		2,603,576	18,720	2,402,254	17,272	2,450,980	17,623	2,377,066	17,091	2,672,655	19,216	2,817,107	20,255	2,944,788
Accounts Payable	0.719%	2,281,410	(4,324)	673,624	4,843	782,950	5,486	593,216	4,265	658,664	4,736	788,593	5,670	638,418
Accrued Taxes	0.719%	(601,457)	30	(794,904)	(5,715)	(784,031)	(5,637)	(885,992)	(6,370)	(730,385)	(5,251)	(563,328)	(4,050)	(466,880)
Accrued Interest	0.719%	4,215	3,335	6,873	49	9,451	68	11,943	86	14,386	103	16,977	122	19,467
Misc. Current & Accrued Liabilities	0.719%	463,905	(959)	537,774	3,867	558,454	4,015	291,076	2,093	312,628	2,248	376,164	2,705	365,027
Total Liabilities		2,148,073	15,445	423,367	3,044	546,824	3,932	10,243	74	255,291	1,836	618,406	4,446	556,032
Total Working Capital		455,503	3,275	1,978,887	13,406	1,904,156	13,607	2,366,823	14,998	2,417,364	16,969	2,198,701	17,550	2,388,756

24-27

As indicated

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

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
14,522	0.711%	2,089,363	14,855	1,802,602	12,817	2,346,154	16,681	2,126,091	15,117	1,495,145	10,630	1,870,490	13,299	1,870,929	13,302
(605)	0.711%	(102,715)	(730)	(116,991)	(832)	(116,243)	(826)	(135,468)	(963)	(173,012)	(1,230)	(150.752)	(1,072)	(100.908)	(717)
0	0.711%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.711%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,961	0.711%	749,130	5,326	783,217	5,569	645,341	4,588	656,591	4,668	616,494	4,383	688,269	4,894	706,580	5,024
1,295	0.711%	176,361	1,254	210,412	1,496	209,219	1,488	209,451	1,489	203,994	1,450	203,303	1,445	181,073	1,287
21,173		2,912,139	20,705	2,679,240	19,049	3,084,471	21,931	2,856,665	20,311	2,142,621	15,234	2,611,310	18,566	2,658,067	18,899
4,590	0.711%	399,264	2,839	545,536	3,879	577,677	4,107	624,290	4,439	936,506	6,659	909,683	6,468	799,218	5,682
(3,357)	0.711%	(734,503)	(5,222)	(764,216)	(5,434)	(1,668,643)	(11,864)	(1,586,004)	(11,276)	(2,578,863)	(18,336)	(2,860,234)	(20,336)	(1,155,342)	(8,214)
140	0.711%	21,934	156	24,164	172	26,615	189	28,803	205	30,940	220	6,333	45	17,085	121
2,625	0.711%	690,777	4,911	901,548	6,410	1,439,059	10,232	1,502,564	10,683	602,591	4,284	739,819	5,260	675,491	4,803
3,998		377,472	2,684	707,032	5,027	374,708	2,664	569,653	4,050	(1,008,826)	(7,173)	(1,204,399)	(8,563)	336,452	2,392
18,548		2,221,362	18,021	1,777,692	14,022	1,645,412	19,266	1,354,101	16,261	1,540,030	22,407	1,871,491	27,130	2,321,615	16,507

24-27

24-27.H

Adjusted

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Leisure Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,065
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.776%	0.764%
25	Assets Allocated - Water (line 10 x line 23)	20,194	20,310
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(16,661)	(2,571)
27			
28	Allocation Percentage - Sewer	0.754%	0.743%
29	Assets Allocated - Sewer (line 7 x line 17)	19,637	19,750
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(16,201)	(2,500)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	12,092	11,420
39	Sewer	11,419	10,785
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	15,625	29,159
47	Sewer (Lines 29-30+35+39+43)	14,855	28,035

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Docket 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Leisure Lakes

08/05/08
DB

printed 5/16/2008 1:28 PM

PBC - Reconciled to rate base

24-28

Aqua Utilities Inc.
Leisure Lakes
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

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

08/05/08 DB

24-28.1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
24-2														
Accounts Receivable	0.776%	1,850,777	14,362	1,634,935	12,687	1,748,924	13,572	1,607,823	12,477	1,833,110	14,225	1,896,851	14,720	2,019,818
Allowance for Bad Debt	0.776%	(60,221)	(467)	(63,664)	(494)	(63,413)	(492)	(83,655)	(649)	(77,442)	(601)	(84,047)	(652)	(84,175)
Temporary Investments	0.776%	0	0	5,092	40	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.776%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.776%	659,907	5,121	670,701	5,205	609,769	4,732	699,092	5,425	746,285	5,791	831,743	6,454	829,001
Prepayments	0.776%	153,113	1,188	155,190	1,204	155,700	1,208	153,806	1,194	170,702	1,325	172,560	1,339	180,144
Total Assets		2,603,576	20,204	2,402,254	18,641	2,450,980	19,020	2,377,066	18,446	2,672,655	20,740	2,817,107	21,861	2,944,788
Accounts Payable	0.776%	2,281,410	(4,667)	673,624	5,227	762,950	5,920	593,216	4,603	658,664	5,111	788,593	6,119	638,418
Accrued Taxes	0.776%	(601,457)	33	(794,904)	(6,168)	(784,031)	(6,084)	(885,992)	(6,875)	(730,385)	(5,668)	(563,328)	(4,371)	(466,880)
Accrued Interest	0.776%	4,215	3,600	6,873	53	9,451	73	11,943	93	14,386	112	16,977	132	19,467
Misc. Current & Accrued Liabilities	0.776%	463,905	(1,035)	537,774	4,173	558,454	4,334	291,076	2,259	312,626	2,426	376,164	2,919	365,027
Total Liabilities		2,148,073	16,669	423,367	3,285	546,824	4,243	10,243	79	255,291	1,981	618,406	4,799	556,032
Total Working Capital		455,503	3,535	1,978,887	14,468	1,904,156	14,686	2,366,823	16,187	2,417,364	18,314	2,198,701	18,942	2,388,756

24-28

As indicated

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

08/05/08 GR

24-28.2

24-2 Allocation		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1			13 Month Average -
Allocation	July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	Allocation
15,674	0.764%	2,089,363	15,963	1,802,602	13,772	2,346,154	17,925	2,126,091	16,243	1,495,145	11,423	1,870,490	14,291	1,870,929	14,294
(653)	0.764%	(102,715)	(785)	(116,991)	(894)	(116,243)	(888)	(135,468)	(1,035)	(173,012)	(1,322)	(150,752)	(1,152)	(100,908)	(771)
0	0.764%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.764%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,433	0.764%	749,130	5,723	783,217	5,984	645,341	4,930	656,591	5,016	616,494	4,710	688,269	5,258	706,580	5,398
1,398	0.764%	176,361	1,347	210,412	1,608	209,219	1,598	209,451	1,600	203,994	1,559	203,303	1,553	181,073	1,383
22,852		2,912,139	22,249	2,679,240	20,469	3,084,471	23,565	2,856,665	21,825	2,142,621	16,370	2,611,310	19,950	2,658,067	20,308
4,954	0.764%	399,264	3,050	545,536	4,168	577,677	4,413	624,290	4,770	936,506	7,155	909,683	6,950	799,218	6,106
(3,623)	0.764%	(734,503)	(5,612)	(764,216)	(5,839)	(1,668,643)	(12,748)	(1,586,004)	(12,117)	(2,578,863)	(19,703)	(2,860,234)	(21,852)	(1,155,342)	(8,827)
151	0.764%	21,934	168	24,164	185	26,815	203	28,803	220	30,940	236	6,333	48	17,085	131
2,833	0.764%	690,777	5,278	901,548	6,888	1,439,059	10,994	1,502,584	11,480	602,591	4,604	739,819	5,652	675,491	5,161
4,315		377,472	2,884	707,032	5,402	374,708	2,863	569,653	4,352	(1,008,826)	(7,707)	(1,204,399)	(9,202)	336,452	2,570
20,019		2,221,362	19,365	1,777,692	15,068	1,645,412	20,703	1,354,101	17,473	1,540,030	24,077	1,871,491	29,152	2,321,615	17,737

24-28

Source: As indicated

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

08/05/08
DB

24-28.3

Aqua Utilities Inc.
Leisure Lakes - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.754%	1,850,777	13,955	1,634,935	12,327	1,748,924	13,187	1,607,823	12,123	1,833,110	13,822	1,896,851	14,302	2,019,818
Allowance for Bad Debt	0.754%	(60,221)	(454)	(63,664)	(480)	(63,413)	(478)	(83,655)	(631)	(77,442)	(584)	(84,047)	(634)	(84,175)
Temporary Investments	0.754%	0	0	5,092	38	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.754%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.754%	659,907	4,976	670,701	5,057	609,769	4,598	699,092	5,271	746,285	5,627	831,743	6,271	829,001
Prepayments	0.754%	153,113	1,154	155,190	1,170	155,700	1,174	153,806	1,160	170,702	1,287	172,560	1,301	180,144
Total Assets		2,603,576	19,631	2,402,254	18,113	2,450,980	18,480	2,377,066	17,923	2,672,655	20,152	2,817,107	21,241	2,944,788
Accounts Payable	0.754%	2,281,410	(4,535)	673,624	5,079	762,950	5,753	593,216	4,473	658,664	4,966	788,593	5,946	638,418
Accrued Taxes	0.754%	(601,457)	32	(794,904)	(5,994)	(784,031)	(5,912)	(885,992)	(6,680)	(730,385)	(5,507)	(563,328)	(4,247)	(466,880)
Accrued Interest	0.754%	4,215	3,498	6,873	52	9,451	71	11,943	90	14,386	108	16,977	128	19,467
Misc. Current & Accrued Liabilities	0.754%	463,905	(1,005)	537,774	4,055	558,454	4,211	291,076	2,195	312,626	2,357	376,164	2,836	365,027
Total Liabilities		2,148,073	16,196	423,367	3,192	546,824	4,123	10,243	77	255,291	1,925	618,406	4,663	556,032
Total Working Capital		455,503	3,434	1,978,887	14,058	1,904,156	14,270	2,366,823	15,728	2,417,364	17,795	2,198,701	16,405	2,388,756

24-2

24-2

As indicated

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

05/08/2008
DB

24-28.4

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
15,229	0.743%	2,089,363	15,524	1,802,602	13,393	2,346,154	17,432	2,126,091	15,797	1,495,145	11,109	1,870,490	13,898	1,870,929	13,901
(635)	0.743%	(102,715)	(763)	(116,991)	(869)	(116,243)	(864)	(135,468)	(1,007)	(173,012)	(1,285)	(150,752)	(1,120)	(100,908)	(750)
0	0.743%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.743%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,251	0.743%	749,130	5,566	783,217	5,819	645,341	4,795	656,591	4,878	616,494	4,581	688,269	5,114	706,580	5,250
1,358	0.743%	176,361	1,310	210,412	1,563	209,219	1,554	209,451	1,556	203,994	1,516	203,303	1,511	181,073	1,345
22,204		2,912,139	21,637	2,679,240	19,907	3,084,471	22,918	2,856,665	21,225	2,142,621	15,920	2,611,310	19,402	2,658,067	19,749
4,814	0.743%	399,264	2,967	545,536	4,053	577,677	4,292	624,290	4,638	936,506	6,958	909,683	6,759	799,218	5,938
(3,520)	0.743%	(734,503)	(5,457)	(764,216)	(5,678)	(1,668,643)	(12,398)	(1,586,004)	(11,784)	(2,578,863)	(19,161)	(2,860,234)	(21,252)	(1,155,342)	(8,584)
147	0.743%	21,934	163	24,164	180	26,615	198	28,803	214	30,940	230	6,333	47	17,085	127
2,752	0.743%	690,777	5,132	901,548	6,699	1,439,059	10,692	1,502,564	11,164	602,591	4,477	739,819	5,497	675,491	5,019
4,192		377,472	2,805	707,032	5,253	374,708	2,784	569,653	4,233	(1,008,826)	(7,496)	(1,204,399)	(8,949)	336,452	2,500
19,451		2,221,362	18,833	1,777,692	14,654	1,845,412	20,134	1,354,101	16,992	1,540,030	23,415	1,871,491	28,351	2,321,615	17,250

24-28

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Morningview
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.		
24	Allocation Percentage - Water	0.102%	0.100%
25	Assets Allocated - Water (line 10 x line 23)	2,646	2,681
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,183)	(337)
27			
28	Allocation Percentage - Sewer	0.096%	0.095%
29	Assets Allocated - Sewer (line 7 x line 17)	2,507	2,521
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,068)	(319)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	2,363	2,232
39	Sewer	1,816	1,715
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	850	750
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	2,826	4,557
47	Sewer (Lines 29-30+35+39+43)	3,105	4,667

Supporting Schedules: A-18, A-19

24-68 24-68

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Morningview

08/05/08 PB

√- Reconciled to Rate Base.

printed 5/16/2009 1:38 PM

PBC

24-29

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

Aqua Utilities Inc.
Morningview
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

Description: Working Capital Morningview

08/05/08 DB

24-29.1

		Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	24-2	0.102%	1,850,777	1,888	1,834,935	1,668	1,748,924	1,784	1,607,823	1,640	1,833,110	1,870	1,896,851	1,935	2,019,818
Allowance for Bad Debt		0.102%	(60,221)	(61)	(63,664)	(65)	(63,413)	(65)	(83,655)	(85)	(77,442)	(79)	(84,047)	(86)	(84,175)
Temporary Investments		0.102%	0	0	5,092	5	0	0	0	0	0	0	0	0	0
Materials & Supplies		0.102%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues		0.102%	659,907	673	670,701	684	609,769	622	699,092	713	746,285	761	831,743	848	829,001
Prepayments		0.102%	153,113	156	155,190	158	155,700	159	153,806	157	170,702	174	172,560	176	180,144
Total Assets			2,603,576	2,656	2,402,254	2,450	2,450,980	2,500	2,377,066	2,425	2,672,655	2,726	2,817,107	2,873	2,944,788
Accounts Payable		0.102%	2,281,410	(613)	673,624	687	762,950	778	593,216	605	658,664	672	788,593	804	638,418
Accrued Taxes		0.102%	(601,457)	4	(794,904)	(811)	(784,031)	(800)	(885,992)	(904)	(730,385)	(745)	(563,328)	(575)	(466,880)
Accrued Interest		0.102%	4,215	473	6,873	7	9,451	10	11,943	12	14,386	15	16,977	17	19,467
Misc. Current & Accrued Liabilities		0.102%	463,905	(136)	537,774	549	558,454	570	291,076	297	312,626	319	376,164	384	365,027
Total Liabilities			2,148,073	2,191	423,367	432	546,824	558	10,243	10	255,291	260	618,406	631	556,032
Total Working Capital			455,503	465	1,978,887	1,902	1,904,156	1,930	2,366,823	2,128	2,417,364	2,407	2,198,701	2,490	2,388,756

24-29

As indicated

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

08/05/08 DB

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
2,060	0.100%	2,089,363	2,089	1,802,602	1,803	2,346,154	2,346	2,126,091	2,126	1,495,145	1,495	1,870,490	1,870	1,870,929	1,871
(86)	0.100%	(102,715)	(103)	(116,991)	(117)	(116,243)	(116)	(135,468)	(135)	(173,012)	(173)	(150,752)	(151)	(100,908)	(101)
0	0.100%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.100%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
846	0.100%	749,130	749	783,217	783	645,341	645	656,591	657	616,494	616	688,269	688	706,580	707
184	0.100%	176,361	176	210,412	210	209,219	209	209,451	209	203,994	204	203,303	203	181,073	181
3,004		2,912,139	2,912	2,679,240	2,679	3,084,471	3,084	2,856,665	2,857	2,142,621	2,143	2,611,310	2,611	2,658,067	2,658
651	0.100%	399,264	399	545,536	546	577,677	578	624,290	624	936,506	937	909,683	910	799,218	799
(476)	0.100%	(734,503)	(735)	(764,216)	(764)	(1,668,643)	(1,669)	(1,586,004)	(1,586)	(2,578,863)	(2,579)	(2,860,234)	(2,860)	(1,155,342)	(1,155)
20	0.100%	21,934	22	24,164	24	28,615	27	28,803	29	30,940	31	6,333	6	17,085	17
372	0.100%	690,777	691	901,548	902	1,439,059	1,439	1,502,564	1,503	602,591	603	739,819	740	675,491	675
567		377,472	377	707,032	707	374,708	375	569,653	570	(1,008,826)	(1,009)	(1,204,399)	(1,204)	336,452	336
2,631		2,221,362	2,535	1,777,692	1,972	1,645,412	2,710	1,354,101	2,287	1,540,030	3,151	1,871,491	3,816	2,321,615	2,322

24-29

24-29.2

As indicated

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

Aqua Utilities Inc.
Morningview - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

Description: Working Capital Morningview Sewer

05/08/08 DB

24-293

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.096%	1,850,777	1,777	1,634,935	1,570	1,748,924	1,679	1,607,823	1,544	1,833,110	1,760	1,896,851	1,821	2,019,818
Allowance for Bad Debt	0.096%	(60,221)	(58)	(63,664)	(61)	(63,413)	(61)	(83,655)	(80)	(77,442)	(74)	(84,047)	(81)	(84,175)
Temporary Investments	0.096%	0	0	5,092	5	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.096%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.096%	659,907	634	670,701	644	609,769	585	699,092	671	746,285	716	831,743	798	829,001
Prepayments	0.096%	153,113	147	155,190	149	155,700	149	153,806	148	170,702	164	172,560	166	180,144
Total Assets		2,603,576	2,499	2,402,254	2,306	2,450,980	2,353	2,377,066	2,282	2,672,655	2,566	2,817,107	2,704	2,944,788
Accounts Payable	0.096%	2,281,410	(577)	673,624	647	762,950	732	593,216	569	658,664	632	788,593	757	638,418
Accrued Taxes	0.096%	(601,457)	4	(794,904)	(763)	(784,031)	(753)	(885,992)	(851)	(730,385)	(701)	(563,328)	(541)	(466,880)
Accrued Interest	0.096%	4,215	445	6,873	7	9,451	9	11,943	11	14,386	14	16,977	16	19,467
Misc. Current & Accrued Liabilities	0.096%	463,905	(128)	537,774	516	558,454	536	291,076	279	312,626	300	376,164	361	365,027
Total Liabilities		2,148,073	2,062	423,367	406	546,824	525	10,243	10	255,291	245	618,406	594	556,032
Total Working Capital		455,503	437	1,978,887	1,790	1,904,156	1,817	2,366,823	2,003	2,417,364	2,266	2,198,701	2,343	2,388,756

24-29

as indicated

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

08/05/08 DB

24-29.4

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
1,939	0.095%	2,089,363	1,985	1,802,602	1,712	2,346,154	2,229	2,126,091	2,020	1,495,145	1,420	1,870,490	1,777	1,870,929	1,777
(81)	0.095%	(102,715)	(98)	(116,991)	(111)	(116,243)	(110)	(135,468)	(129)	(173,012)	(164)	(150,752)	(143)	(100,908)	(96)
0	0.095%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.095%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
796	0.095%	749,130	712	783,217	744	645,341	613	656,591	624	616,494	586	688,269	654	706,580	671
173	0.095%	176,361	168	210,412	200	209,219	199	209,451	199	203,994	194	203,303	193	181,073	172
2,827		2,912,139	2,767	2,679,240	2,545	3,084,471	2,930	2,856,665	2,714	2,142,621	2,035	2,611,310	2,481	2,658,067	2,525
613	0.095%	399,264	379	545,536	518	577,677	549	624,290	593	936,506	890	909,683	864	799,218	759
(448)	0.095%	(734,503)	(698)	(764,216)	(726)	(1,668,643)	(1,585)	(1,586,004)	(1,507)	(2,578,863)	(2,450)	(2,860,234)	(2,717)	(1,155,342)	(1,098)
19	0.095%	21,934	21	24,164	23	26,615	25	28,803	27	30,940	29	6,333	6	17,085	16
350	0.095%	690,777	656	901,548	856	1,439,059	1,367	1,502,564	1,427	602,591	572	739,819	703	675,491	642
534		377,472	359	707,032	672	374,708	356	569,653	541	(1,008,826)	(958)	(1,204,399)	(1,144)	336,452	320
2,477		2,221,362	2,408	1,777,692	1,874	1,645,412	2,574	1,354,101	2,173	1,540,030	2,994	1,871,491	3,625	2,321,615	2,206

24-29

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Oakwood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.618%	0.609%
25	Assets Allocated - Water (line 10 x line 23)	16,086	16,178
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(13,271)	(2,048)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 10,400	24-68 9,822
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	**Water** (Lines 25-26+34+38+42)	13,214	23,952
47	**Sewer** (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Oakwood

08/05/08
PB

printed 5/16/2008 1:42 PM

PB Reconciled to rate base

24-30

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

24-30.1

Aqua Utilities Inc.
Oakwood
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08
RB

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-62 24-62.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.618%	1,850,777	11,438	1,634,935	10,104	1,748,924	10,808	1,607,823	9,936	1,833,110	11,329	1,896,851	11,723	2,019,818
Allowance for Bad Debt	0.618%	(60,221)	(372)	(63,664)	(393)	(63,413)	(392)	(83,655)	(517)	(77,442)	(479)	(84,047)	(519)	(84,175)
Temporary Investments	0.618%	0	0	5,092	31	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.618%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.618%	659,907	4,078	670,701	4,145	609,769	3,768	699,092	4,320	746,285	4,612	831,743	5,140	829,001
Prepayments	0.618%	153,113	946	155,190	959	155,700	962	153,806	951	170,702	1,055	172,560	1,066	180,144
Total Assets		2,603,576	16,090	2,402,254	14,846	2,450,980	15,147	2,377,066	14,690	2,672,655	16,517	2,817,107	17,410	2,944,788
Accounts Payable	0.618%	2,281,410	(3,717)	673,624	4,163	762,950	4,715	593,216	3,666	658,664	4,071	788,593	4,874	638,418
Accrued Taxes	0.618%	(601,457)	26	(794,904)	(4,913)	(784,031)	(4,845)	(885,992)	(5,475)	(730,385)	(4,514)	(563,328)	(3,481)	(466,880)
Accrued Interest	0.618%	4,215	2,867	6,873	42	9,451	58	11,943	74	14,386	89	16,977	105	19,467
Misc. Current & Accrued Liabilities	0.618%	463,905	(824)	537,774	3,323	558,454	3,451	291,076	1,799	312,626	1,932	376,164	2,325	365,027
Total Liabilities		2,148,073	13,275	423,367	2,616	546,824	3,379	10,243	63	255,291	1,578	618,406	3,822	556,032
Total Working Capital		455,503	2,815	1,978,887	11,522	1,904,156	11,696	2,366,823	12,891	2,417,364	14,585	2,198,701	15,085	2,388,756

24-30

SOURCE As indicated

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

08/05/08 DB

24-30.2

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
12,482	0.609%	2,089,363	12,724	1,802,602	10,978	2,348,154	14,288	2,126,091	12,948	1,495,145	9,105	1,870,490	11,391	1,870,929	11,394
(520)	0.609%	(102,715)	(626)	(116,991)	(712)	(116,243)	(708)	(135,468)	(825)	(173,012)	(1,054)	(150,752)	(918)	(100,908)	(615)
0	0.609%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.609%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,123	0.609%	749,130	4,562	783,217	4,770	645,341	3,930	656,591	3,999	616,494	3,754	688,269	4,192	706,580	4,303
1,113	0.609%	176,361	1,074	210,412	1,281	209,219	1,274	209,451	1,276	203,994	1,242	203,303	1,238	181,073	1,103
18,199		2,912,139	17,735	2,679,240	16,317	3,084,471	18,784	2,856,665	17,397	2,142,621	13,049	2,611,310	15,903	2,658,067	16,188
3,945	0.609%	399,264	2,432	545,536	3,322	577,677	3,518	624,290	3,802	936,506	5,703	909,683	5,540	799,218	4,867
(2,885)	0.609%	(734,503)	(4,473)	(764,216)	(4,654)	(1,668,643)	(10,162)	(1,586,004)	(9,659)	(2,578,863)	(15,705)	(2,860,234)	(17,419)	(1,155,342)	(7,036)
120	0.609%	21,934	134	24,164	147	26,615	162	28,803	175	30,940	188	6,333	39	17,085	104
2,256	0.609%	690,777	4,207	901,548	5,490	1,439,059	8,764	1,502,564	9,151	602,591	3,670	739,819	4,505	675,491	4,114
3,436		377,472	2,299	707,032	4,306	374,708	2,282	569,653	3,469	(1,008,826)	(6,144)	(1,204,399)	(7,335)	336,452	2,049
15,943		2,221,362	15,436	1,777,692	12,011	1,645,412	16,502	1,354,101	13,928	1,540,030	19,192	1,871,491	23,238	2,321,615	14,139

24-30

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Ocala Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,065
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	4.857%	4.790%
25	Assets Allocated - Water (line 10 x line 23)	126,457	127,322
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(104,333)	(16,116)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	14,517	12,097
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	36,641	123,302
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-493-1-1
Description: MFR A-17 Ocala Oaks

08/05/08
PB

printed 5/16/2008 1:40 PM

PBC

√ Reconciled to rate base

24-31

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

Aqua Utilities Inc.
Ocala Oaks
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08 DB

24-31.1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24 63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-62 24-63.1 Jun
Accounts Receivable	4.857%	1,850,777	89,892	1,634,935	79,409	1,748,924	84,945	1,607,823	78,092	1,833,110	89,034	1,896,851	92,130	2,019,818
Allowance for Bad Debt	4.857%	(60,221)	(2,925)	(63,664)	(3,092)	(63,413)	(3,080)	(83,655)	(4,063)	(77,442)	(3,761)	(84,047)	(4,082)	(84,175)
Temporary Investments	4.857%	0	0	5,092	247	0	0	0	0	0	0	0	0	0
Materials & Supplies	4.857%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	4.857%	659,907	32,052	670,701	32,576	609,769	29,616	699,092	33,955	746,285	36,247	831,743	40,398	829,001
Prepayments	4.857%	153,113	7,437	155,190	7,538	155,700	7,562	153,806	7,470	170,702	8,291	172,560	8,381	180,144
Total Assets		2,603,576	126,456	2,402,254	116,677	2,450,980	119,044	2,377,066	115,454	2,672,655	129,811	2,817,107	136,827	2,944,788
Accounts Payable	4.857%	2,281,410	(29,213)	673,624	32,718	762,950	37,056	593,216	28,813	658,664	31,991	788,593	38,302	638,418
Accrued Taxes	4.857%	(601,457)	205	(794,904)	(38,608)	(784,031)	(38,080)	(885,992)	(43,033)	(730,385)	(35,475)	(563,328)	(27,361)	(466,880)
Accrued Interest	4.857%	4,215	22,532	6,873	334	9,451	459	11,943	580	14,386	699	16,977	825	19,467
Misc. Current & Accrued Liabilities	4.857%	463,905	(6,476)	537,774	26,120	558,454	27,124	291,076	14,138	312,826	15,184	376,164	18,270	365,027
Total Liabilities		2,148,073	104,332	423,367	20,563	546,824	26,559	10,243	498	255,291	12,399	618,406	30,036	556,032
Total Working Capital		455,503	22,124	1,978,887	90,558	1,904,156	91,920	2,366,823	101,317	2,417,364	114,627	2,198,701	118,557	2,388,756

24-2

24-31

SOURCE As indicated

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

24-2 24-63 24-63 Description: Working Capital Bank OKs 08/05/08 DB

Allocation	Allocation July - Dec	24-63.1 Jul	Allocation	24-63.1 Aug	Allocation	24-63.1 Sep	Allocation	24-63.1 Oct	Allocation	24-63.1 Nov	Allocation	24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
98,103	4.790%	2,089,383	100,080	1,802,602	86,345	2,346,154	112,381	2,126,091	101,840	1,495,145	71,617	1,870,490	89,596	1,870,929	89,618
(4,088)	4.790%	(102,715)	(4,920)	(116,991)	(5,604)	(116,243)	(5,568)	(135,468)	(6,489)	(173,012)	(8,287)	(150,752)	(7,221)	(100,908)	(4,833)
0	4.790%	0	0	0	0	0	0	0	0	0	0	0	0	392	19
0	4.790%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40,265	4.790%	749,130	35,883	783,217	37,516	645,341	30,912	656,591	31,451	616,494	29,530	688,269	32,968	706,580	33,845
8,750	4.790%	176,361	8,448	210,412	10,079	209,219	10,022	209,451	10,033	203,994	9,771	203,303	9,738	181,073	8,673
143,028		2,912,139	139,491	2,679,240	128,336	3,084,471	147,746	2,856,665	136,834	2,142,621	102,632	2,611,310	125,082	2,658,067	127,321
31,008	4.790%	399,264	19,125	545,536	26,131	577,677	27,671	624,290	29,903	936,506	44,859	909,683	43,574	799,218	38,283
(22,676)	4.790%	(734,503)	(35,183)	(764,216)	(36,606)	(1,668,643)	(79,928)	(1,586,004)	(75,970)	(2,578,863)	(123,528)	(2,860,234)	(137,005)	(1,155,342)	(55,341)
946	4.790%	21,934	1,051	24,164	1,157	26,615	1,275	28,803	1,380	30,940	1,482	6,333	303	17,085	818
17,729	4.790%	690,777	33,088	901,548	43,184	1,439,059	68,931	1,502,564	71,973	602,591	28,864	739,819	35,437	675,491	32,356
27,006		377,472	18,081	707,032	33,867	374,708	17,949	569,653	27,286	(1,008,826)	(48,323)	(1,204,399)	(57,691)	336,452	16,116
125,299		2,221,362	121,411	1,777,692	94,469	1,645,412	129,798	1,354,101	109,548	1,540,030	150,954	1,871,491	182,772	2,321,615	111,205

24-31

24-31.2

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,909)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,065
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.650%	0.640%
25	Assets Allocated - Water (line 10 x line 23)	16,921	17,018
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(13,961)	(2,154)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	2,960	14,864
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Orange Hill

08/05/08
DAB

printed 5/16/2008 1:41 PM

√- reconciled to rate base.

PBC

24-32

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

08/05/08 DB

24-32.1

Aqua Utilities Inc.
Orange Hill
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.650%	1,850,777	12,030	1,634,935	10,627	1,748,924	11,368	1,607,823	10,451	1,833,110	11,915	1,896,851	12,330	2,019,818
Allowance for Bad Debt	0.650%	(60,221)	(391)	(63,664)	(414)	(63,413)	(412)	(83,655)	(544)	(77,442)	(503)	(84,047)	(546)	(84,175)
Temporary Investments	0.650%	0	0	5,092	33	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.650%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.650%	659,907	4,289	670,701	4,360	609,769	3,963	699,092	4,544	746,285	4,851	831,743	5,406	829,001
Prepayments	0.650%	153,113	995	155,190	1,009	155,700	1,012	153,806	1,000	170,702	1,110	172,560	1,122	180,144
Total Assets		2,603,576	16,923	2,402,254	15,615	2,450,980	15,931	2,377,066	15,451	2,672,655	17,372	2,817,107	18,311	2,944,788
Accounts Payable	0.650%	2,281,410	(3,909)	673,624	4,379	762,950	4,959	593,216	3,856	658,664	4,281	788,593	5,126	638,418
Accrued Taxes	0.650%	(601,457)	27	(794,904)	(5,167)	(784,031)	(5,096)	(885,992)	(5,759)	(730,385)	(4,748)	(563,328)	(3,662)	(466,880)
Accrued Interest	0.650%	4,215	3,015	6,873	45	9,451	61	11,943	78	14,386	94	16,977	110	19,467
Misc. Current & Accrued Liabilities	0.650%	463,905	(867)	537,774	3,496	558,454	3,630	291,076	1,892	312,626	2,032	376,164	2,445	365,027
Total Liabilities		2,148,073	13,962	423,367	2,752	546,824	3,554	10,243	67	255,291	1,659	618,406	4,020	556,032
Total Working Capital		455,503	2,961	1,978,887	12,119	1,904,156	12,301	2,366,823	13,559	2,417,364	15,340	2,198,701	15,866	2,388,756

24-32

SOURCE As indicated

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

8/05/08
DB

24-32.2

24-37

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
13,129	0.640%	2,089,363	13,372	1,802,602	11,537	2,346,154	15,015	2,126,091	13,607	1,495,145	9,569	1,870,490	11,971	1,870,929	11,974
(547)	0.640%	(102,715)	(657)	(116,991)	(749)	(116,243)	(744)	(135,468)	(867)	(173,012)	(1,107)	(150,752)	(965)	(100,908)	(646)
0	0.640%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.640%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5,389	0.640%	749,130	4,794	783,217	5,013	645,341	4,130	656,591	4,202	616,494	3,946	688,269	4,405	706,580	4,522
1,171	0.640%	176,381	1,129	210,412	1,347	209,219	1,339	209,451	1,340	203,994	1,306	203,303	1,301	181,073	1,159
19,141		2,912,139	18,638	2,679,240	17,147	3,084,471	19,741	2,856,865	18,283	2,142,621	13,713	2,611,310	16,712	2,658,067	17,012
4,150	0.640%	399,264	2,555	545,536	3,491	577,677	3,697	624,290	3,995	936,506	5,994	909,683	5,822	799,218	5,115
(3,035)	0.640%	(734,503)	(4,701)	(764,216)	(4,891)	(1,668,643)	(10,679)	(1,586,004)	(10,150)	(2,578,863)	(16,505)	(2,860,234)	(18,305)	(1,155,342)	(7,394)
127	0.640%	21,934	140	24,164	155	26,615	170	28,803	184	30,940	198	6,333	41	17,085	109
2,373	0.640%	690,777	4,421	901,548	5,770	1,439,059	9,210	1,502,564	9,616	602,591	3,857	739,819	4,735	675,491	4,323
3,614		377,472	2,416	707,032	4,525	374,708	2,398	569,653	3,646	(1,008,826)	(6,456)	(1,204,399)	(7,708)	336,452	2,153
16,768		2,221,362	16,222	1,777,692	12,622	1,645,412	17,342	1,354,101	14,637	1,540,030	20,169	1,871,491	24,421	2,321,615	14,858

24-32

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Palm Port
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/08	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	***Allocation for this System:***		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.286%	0.285%
25	Assets Allocated - Water (line 10 x line 23)	7,451	7,564
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(6,147)	(957)
27			
28	Allocation Percentage - Sewer	0.284%	0.282%
29	Assets Allocated - Sewer (line 7 x line 17)	7,381	7,494
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(6,090)	(949)
31			
32	***Direct Assignment of CWC Accounts:***		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	5,295	5,001
39	Sewer	5,299	5,005
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	*Total Balance Sheet CWC-this system*		
46	Water (Lines 25-26+34+38+42)	6,598	11,607
47	Sewer (Lines 29-30+35+39+43)	6,591	11,550

Supporting Schedules: A-18, A-19

24-68 24-68

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Palm Port

08/05/08
PB

PBC √- recorded in rate base

24-33

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

08/05/08
DP

24-33.1

Description: Working Capital Palm Port

Aqua Utilities Inc.
Palm Port
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.286%	1,850,777	5,293	1,634,935	4,676	1,748,924	5,002	1,607,823	4,598	1,833,110	5,243	1,896,851	5,425	2,019,818
Allowance for Bad Debt	0.286%	(60,221)	(172)	(63,664)	(182)	(63,413)	(181)	(83,655)	(239)	(77,442)	(221)	(84,047)	(240)	(84,175)
Temporary Investments	0.286%	0	0	5,092	15	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.286%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.286%	659,907	1,887	670,701	1,918	609,769	1,744	699,092	1,999	746,285	2,134	831,743	2,379	829,001
Prepayments	0.286%	153,113	438	155,190	444	155,700	445	153,806	440	170,702	488	172,560	494	180,144
Total Assets		2,603,576	7,446	2,402,254	6,870	2,450,980	7,010	2,377,066	6,798	2,672,655	7,644	2,817,107	8,057	2,944,788
Accounts Payable	0.286%	2,281,410	(1,720)	673,624	1,927	762,950	2,182	593,216	1,697	658,664	1,884	788,593	2,255	638,418
Accrued Taxes	0.286%	(601,457)	12	(794,904)	(2,273)	(784,031)	(2,242)	(885,992)	(2,534)	(730,385)	(2,089)	(563,328)	(1,611)	(466,880)
Accrued Interest	0.286%	4,215	1,327	6,873	20	9,451	27	11,943	34	14,386	41	16,977	49	19,467
Misc. Current & Accrued Liabilities	0.286%	463,905	(381)	537,774	1,538	558,454	1,597	291,076	832	312,626	894	376,164	1,076	365,027
Total Liabilities		2,148,073	6,143	423,367	1,211	546,824	1,564	10,243	29	255,291	730	618,406	1,769	556,032
Total Working Capital		455,503	1,303	1,978,887	5,332	1,904,156	5,413	2,366,823	5,966	2,417,364	6,750	2,198,701	6,981	2,388,756

24-33

SOURCE As indicated

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

08/05/08 AR

24-33.2

24-2		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1			
Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,777	0.285%	2,089,363	5,955	1,802,602	5,137	2,346,154	6,687	2,126,091	6,059	1,495,145	4,261	1,870,490	5,331	1,870,929	5,332
(241)	0.285%	(102,715)	(293)	(116,991)	(333)	(116,243)	(331)	(135,468)	(386)	(173,012)	(493)	(150,752)	(430)	(100,908)	(288)
0	0.285%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.285%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,371	0.285%	749,130	2,135	783,217	2,232	845,341	1,839	656,591	1,871	616,494	1,757	688,269	1,962	706,580	2,014
515	0.285%	176,361	503	210,412	600	209,219	596	209,451	597	203,994	581	203,303	579	181,073	516
8,422		2,912,139	8,300	2,679,240	7,636	3,084,471	8,791	2,856,665	8,141	2,142,621	6,106	2,611,310	7,442	2,658,067	7,575
1,826	0.285%	399,264	1,138	545,536	1,555	577,677	1,646	624,290	1,779	936,506	2,669	909,683	2,593	799,218	2,278
(1,335)	0.285%	(734,503)	(2,093)	(764,216)	(2,178)	(1,668,643)	(4,756)	(1,586,004)	(4,520)	(2,578,863)	(7,350)	(2,860,234)	(8,152)	(1,155,342)	(3,293)
56	0.285%	21,934	63	24,164	69	26,615	76	28,803	82	30,940	88	6,333	18	17,085	49
1,044	0.285%	690,777	1,969	901,548	2,569	1,439,059	4,101	1,502,564	4,282	602,591	1,717	739,819	2,108	675,491	1,925
1,590		377,472	1,076	707,032	2,015	374,708	1,068	569,653	1,624	(1,008,826)	(2,875)	(1,204,399)	(3,433)	336,452	959
7,378		2,221,362	7,224	1,777,692	5,621	1,645,412	7,723	1,354,101	6,518	1,540,030	8,982	1,871,491	10,875	2,321,615	6,617

24-33

SOURCE As indicated

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

08/05/08

24-33.3

Aqua Utilities Inc.
Palm Port - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.284%	1,850,777	5,256	1,634,935	4,643	1,748,924	4,967	1,607,823	4,566	1,833,110	5,206	1,896,851	5,387	2,019,818
Allowance for Bad Debt	0.284%	(60,221)	(171)	(63,664)	(181)	(63,413)	(180)	(83,655)	(238)	(77,442)	(220)	(84,047)	(239)	(84,175)
Temporary Investments	0.284%	0	0	5,092	14	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.284%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.284%	659,907	1,874	670,701	1,905	609,769	1,732	699,092	1,985	746,285	2,119	831,743	2,362	829,001
Prepayments	0.284%	153,113	435	155,190	441	155,700	442	153,806	437	170,702	485	172,560	490	180,144
Total Assets		2,603,576	7,394	2,402,254	6,822	2,450,980	6,961	2,377,066	6,751	2,672,655	7,590	2,817,107	8,001	2,944,788
Accounts Payable	0.284%	2,281,410	(1,708)	673,624	1,913	762,950	2,167	593,216	1,685	658,664	1,871	788,593	2,240	638,418
Accrued Taxes	0.284%	(601,457)	12	(794,904)	(2,258)	(784,031)	(2,227)	(885,992)	(2,516)	(730,385)	(2,074)	(563,328)	(1,600)	(466,880)
Accrued Interest	0.284%	4,215	1,317	6,873	20	9,451	27	11,943	34	14,386	41	16,977	48	19,467
Misc. Current & Accrued Liabilities	0.284%	463,905	(379)	537,774	1,527	558,454	1,586	291,076	827	312,626	888	376,164	1,068	365,027
Total Liabilities		2,148,073	6,101	423,367	1,202	546,824	1,553	10,243	29	255,291	725	618,406	1,756	556,032
Total Working Capital		455,503	1,294	1,978,887	5,295	1,904,156	5,375	2,366,823	5,924	2,417,364	6,702	2,198,701	6,932	2,388,756

24-23

SOURCE As indicated

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

08/05/08
DB

24-33.4

24-2 Allocation		24-63 24-63.1 Jul		24-63 24-63.1 Aug		24-63 24-63.1 Sep		24-63 24-63.1 Oct		24-63 24-63.1 Nov		24-63 24-63.1 Dec		13 Month Average	13 Month Average - Allocation
Allocation	July - Dec		Allocation		Allocation		Allocation		Allocation		Allocation		Allocation		
5,736	0.282%	2,089,363	5,892	1,802,602	5,083	2,346,154	6,616	2,126,091	5,996	1,495,145	4,216	1,870,490	5,275	1,870,929	5,276
(239)	0.282%	(102,715)	(290)	(116,991)	(330)	(116,243)	(328)	(135,468)	(382)	(173,012)	(488)	(150,752)	(425)	(100,908)	(285)
0	0.282%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.282%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,354	0.282%	749,130	2,113	783,217	2,209	645,341	1,820	656,591	1,852	616,494	1,739	688,269	1,941	706,580	1,993
512	0.282%	176,361	497	210,412	593	209,219	590	209,451	591	203,994	575	203,303	573	181,073	511
8,363		2,912,139	8,212	2,679,240	7,555	3,084,471	8,698	2,856,665	8,056	2,142,621	6,042	2,611,310	7,364	2,658,067	7,496
1,813	0.282%	399,264	1,126	545,536	1,538	577,677	1,629	624,290	1,760	936,506	2,641	909,683	2,565	799,218	2,254
(1,326)	0.282%	(734,503)	(2,071)	(764,216)	(2,155)	(1,668,643)	(4,706)	(1,586,004)	(4,473)	(2,578,863)	(7,272)	(2,860,234)	(8,066)	(1,155,342)	(3,258)
55	0.282%	21,934	62	24,164	68	26,615	75	28,803	81	30,940	87	6,333	18	17,085	48
1,037	0.282%	690,777	1,948	901,548	2,542	1,439,059	4,058	1,502,564	4,237	602,591	1,699	739,819	2,086	675,491	1,905
1,579		377,472	1,064	707,032	1,994	374,708	1,057	569,653	1,606	(1,008,826)	(2,845)	(1,204,399)	(3,396)	336,452	949
7,327		2,221,362	7,148	1,777,692	5,562	1,645,412	7,642	1,354,101	6,449	1,540,030	8,887	1,871,491	10,760	2,321,615	6,547

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Palm Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	483,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	3.172%	3.125%
25	Assets Allocated - Water (line 10 x line 23)	82,587	83,060
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(68,138)	(10,514)
27			
28	Allocation Percentage - Sewer	2.741%	2.701%
29	Assets Allocated - Sewer (line 7 x line 17)	71,376	71,785
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(58,888)	(9,086)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	60,456	57,097
39	Sewer	51,479	48,619
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	1,661	1,208
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	74,905	129,644
47	Sewer (Lines 29-30+35+39+43)	65,627	112,526

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Palm Terrace

08/05/08
PB

24-68 24-68

printed 5/16/2008 2:44 PM

PBC /- Reconciled to rate base

21-34

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Working Capital Palm Terrace 08/05/08 DB

24-34.1

Aqua Utilities Inc.
Palm Terrace
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	3.172%	1,850,777	58,707	1,634,935	51,860	1,748,924	55,476	1,607,823	51,000	1,833,110	58,146	1,896,851	60,168	2,019,818
Allowance for Bad Debt	3.172%	(60,221)	(1,910)	(63,664)	(2,019)	(63,413)	(2,011)	(83,655)	(2,654)	(77,442)	(2,456)	(84,047)	(2,666)	(84,175)
Temporary Investments	3.172%	0	0	5,092	162	0	0	0	0	0	0	0	0	0
Materials & Supplies	3.172%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	3.172%	659,907	20,932	670,701	21,275	609,769	19,342	699,092	22,175	746,285	23,672	831,743	26,383	829,001
Prepayments	3.172%	153,113	4,857	155,190	4,923	155,700	4,939	153,806	4,879	170,702	5,415	172,560	5,474	180,144
Total Assets		2,603,576	82,585	2,402,254	76,199	2,450,980	77,745	2,377,066	75,401	2,672,655	84,777	2,817,107	89,359	2,944,788
Accounts Payable	3.172%	2,281,410	(19,078)	873,624	21,367	762,950	24,201	593,216	18,817	658,664	20,893	788,593	25,014	638,418
Accrued Taxes	3.172%	(601,457)	134	(794,904)	(25,214)	(784,031)	(24,869)	(885,992)	(28,104)	(730,385)	(23,168)	(563,328)	(17,869)	(466,880)
Accrued Interest	3.172%	4,215	14,715	6,873	218	9,451	300	11,943	379	14,386	456	16,977	539	19,467
Misc. Current & Accrued Liabilities	3.172%	463,905	(4,229)	537,774	17,058	558,454	17,714	291,076	9,233	312,626	9,916	376,164	11,932	365,027
Total Liabilities		2,148,073	68,137	423,367	13,429	546,824	17,345	10,243	325	255,291	8,098	618,406	19,616	556,032
Total Working Capital		455,503	14,449	1,978,887	59,141	1,904,156	60,031	2,366,823	66,168	2,417,364	74,860	2,198,701	77,427	2,388,756

24-34

SOURCE As indicated

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

08/05/08 RB

24-2 | 24-62 24-63.1 | 24-63 24-62.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-62.1 | 24-63 24-63.1 | 24-34.2

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
64,069	3.125%	2,089,363	65,293	1,802,602	56,331	2,346,154	73,317	2,126,091	66,440	1,495,145	46,723	1,870,490	58,453	1,870,929	58,467
(2,670)	3.125%	(102,715)	(3,210)	(116,991)	(3,656)	(116,243)	(3,633)	(135,468)	(4,233)	(173,012)	(5,407)	(150,752)	(4,711)	(100,908)	(3,153)
0	3.125%	0	0	0	0	0	0	0	0	0	0	0	0	392	12
0	3.125%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26,296	3.125%	749,130	23,410	783,217	24,476	645,341	20,167	656,591	20,518	616,494	19,265	688,269	21,508	706,580	22,081
5,714	3.125%	176,361	5,511	210,412	6,575	209,219	6,538	209,451	6,545	203,994	6,375	203,303	6,353	181,073	5,659
93,409		2,912,139	91,004	2,679,240	83,726	3,084,471	96,390	2,856,665	89,271	2,142,621	66,957	2,611,310	81,603	2,658,067	83,065
20,251	3.125%	399,264	12,477	545,536	17,048	577,677	18,052	624,290	19,509	936,506	29,266	909,683	28,428	799,218	24,976
(14,809)	3.125%	(734,503)	(22,953)	(764,216)	(23,882)	(1,668,643)	(52,145)	(1,586,004)	(49,563)	(2,578,863)	(80,589)	(2,860,234)	(89,382)	(1,155,342)	(36,104)
617	3.125%	21,934	685	24,164	755	26,615	832	28,803	900	30,940	967	6,333	198	17,085	534
11,579	3.125%	690,777	21,587	901,548	28,173	1,439,059	44,971	1,502,564	46,955	602,591	18,831	739,819	23,119	675,491	21,109
17,637		377,472	11,796	707,032	22,095	374,708	11,710	569,853	17,802	(1,008,826)	(31,526)	(1,204,399)	(37,637)	336,452	10,514
81,830		2,221,362	79,208	1,777,692	61,632	1,645,412	84,680	1,354,101	71,469	1,540,030	98,483	1,871,491	119,241	2,321,615	72,550

24-34

SOURCE As indicated

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 Sewer 08/05/08
Dkt 080121-WS ; ACN 08-093-1-1
Description: Working Capital Palm Terrace PB

24-343

Aqua Utilities Inc.
Palm Terrace - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	2.741%	1,850,777	50,730	1,634,935	44,814	1,748,924	47,938	1,607,823	44,070	1,833,110	50,246	1,896,851	51,993	2,019,818
Allowance for Bad Debt	2.741%	(60,221)	(1,651)	(63,664)	(1,745)	(63,413)	(1,738)	(83,655)	(2,293)	(77,442)	(2,123)	(84,047)	(2,304)	(84,175)
Temporary Investments	2.741%	0	0	5,092	140	0	0	0	0	0	0	0	0	0
Materials & Supplies	2.741%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	2.741%	659,907	18,088	670,701	18,384	609,769	16,714	699,092	19,162	746,285	20,456	831,743	22,798	829,001
Prepayments	2.741%	153,113	4,197	155,190	4,254	155,700	4,268	153,806	4,216	170,702	4,679	172,560	4,730	180,144
Total Assets		2,603,576	71,364	2,402,254	65,846	2,450,980	67,181	2,377,066	65,155	2,672,655	73,257	2,817,107	77,217	2,944,788
Accounts Payable	2.741%	2,281,410	(16,486)	673,624	18,464	762,950	20,912	593,216	16,260	658,664	18,054	788,593	21,615	638,418
Accrued Taxes	2.741%	(601,457)	116	(794,904)	(21,788)	(784,031)	(21,490)	(885,992)	(24,285)	(730,385)	(20,020)	(563,328)	(15,441)	(466,880)
Accrued Interest	2.741%	4,215	12,716	6,873	188	9,451	259	11,943	327	14,386	394	16,977	465	19,467
Misc. Current & Accrued Liabilities	2.741%	463,905	(3,655)	537,774	14,740	558,454	15,307	291,076	7,978	312,626	8,569	376,164	10,311	365,027
Total Liabilities		2,148,073	58,879	423,367	11,604	546,824	14,988	10,243	281	255,291	6,998	618,406	16,951	556,032
Total Working Capital		455,503	12,485	1,978,887	51,105	1,904,156	51,874	2,366,823	57,177	2,417,364	64,688	2,198,701	66,906	2,388,756

24-34

SOURCE As indicated

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

08/05/08 PB

24-34

24-2 Allocation		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1			13 Month Average -
Allocation	July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	Allocation
55,363	2.701%	2,089,363	56,434	1,802,602	48,688	2,346,154	63,370	2,126,091	57,426	1,495,145	40,384	1,870,490	50,522	1,870,929	50,534
(2,307)	2.701%	(102,715)	(2,774)	(116,991)	(3,160)	(116,243)	(3,140)	(135,468)	(3,659)	(173,012)	(4,673)	(150,752)	(4,072)	(100,908)	(2,726)
0	2.701%	0	0	0	0	0	0	0	0	0	0	0	0	392	11
0	2.701%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22,723	2.701%	749,130	20,234	783,217	21,155	645,341	17,431	656,591	17,735	616,494	16,652	688,269	18,590	706,580	19,085
4,938	2.701%	176,361	4,764	210,412	5,683	209,219	5,651	209,451	5,657	203,994	5,510	203,303	5,491	181,073	4,891
80,717		2,912,139	78,657	2,679,240	72,366	3,084,471	83,312	2,856,665	77,159	2,142,621	57,872	2,611,310	70,531	2,658,067	71,794
17,499	2.701%	399,264	10,784	545,536	14,735	577,677	15,603	624,290	16,862	936,506	25,295	909,683	24,571	799,218	21,587
(12,797)	2.701%	(734,503)	(19,839)	(764,216)	(20,641)	(1,668,643)	(45,070)	(1,586,004)	(42,838)	(2,578,863)	(69,655)	(2,860,234)	(77,255)	(1,155,342)	(31,206)
534	2.701%	21,934	592	24,164	653	26,615	719	28,803	778	30,940	836	6,333	171	17,085	461
10,005	2.701%	690,777	18,658	901,548	24,351	1,439,059	38,869	1,502,564	40,584	602,591	16,276	739,819	19,983	675,491	18,245
15,241		377,472	10,196	707,032	19,097	374,708	10,121	569,653	15,386	(1,008,826)	(27,248)	(1,204,399)	(32,531)	336,452	9,088
70,711		2,221,362	68,461	1,777,692	53,269	1,645,412	73,191	1,354,101	61,772	1,540,030	85,121	1,871,491	103,062	2,321,615	62,707

24-34

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Palms MHP
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,079	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.166%	0.183%
25	Assets Allocated - Water (line 10 x line 23)	4,317	4,342
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(3,562)	(550)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 2,907	24-68 2,746
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	3,662	6,538
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-16, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Palms MHP

08/05/08
RR

Reconciled to Rate Base

printed 5/16/2008 2:45 PM

24-35

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

08/05/08 DB

24-35.1

Aqua Utilities Inc.
Palms MHP
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.166%	1,850,777	3,072	1,634,935	2,714	1,748,924	2,903	1,607,823	2,669	1,833,110	3,043	1,896,851	3,149	2,019,818
Allowance for Bad Debt	0.166%	(60,221)	(100)	(63,664)	(106)	(63,413)	(105)	(83,655)	(139)	(77,442)	(129)	(84,047)	(140)	(84,175)
Temporary Investments	0.166%	0	0	5,092	8	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.166%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.166%	659,907	1,095	670,701	1,113	609,769	1,012	699,092	1,160	746,285	1,239	831,743	1,381	829,001
Prepayments	0.166%	153,113	254	155,190	258	155,700	258	153,806	255	170,702	283	172,560	286	180,144
Total Assets		2,603,576	4,322	2,402,254	3,988	2,450,980	4,069	2,377,066	3,946	2,672,655	4,437	2,817,107	4,676	2,944,788
Accounts Payable	0.166%	2,281,410	(998)	673,624	1,118	762,950	1,266	593,216	985	658,664	1,093	788,593	1,309	638,418
Accrued Taxes	0.166%	(601,457)	7	(794,904)	(1,320)	(784,031)	(1,301)	(885,992)	(1,471)	(730,385)	(1,212)	(563,328)	(935)	(466,880)
Accrued Interest	0.166%	4,215	770	6,873	11	9,451	16	11,943	20	14,386	24	16,977	28	19,467
Misc. Current & Accrued Liabilities	0.166%	463,905	(221)	537,774	893	558,454	927	291,076	483	312,626	519	376,164	624	365,027
Total Liabilities		2,148,073	3,588	423,367	703	546,824	908	10,243	17	255,291	424	618,406	1,027	556,032
Total Working Capital		455,503	756	1,978,887	3,095	1,904,156	3,142	2,366,823	3,463	2,417,364	3,918	2,198,701	4,052	2,388,756

24-35

As indicated

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

08/05/08
DB

24-35.2

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
3,353	0.163%	2,089,363	3,406	1,802,602	2,938	2,346,154	3,824	2,126,091	3,466	1,495,145	2,437	1,870,490	3,049	1,870,929	3,050
(140)	0.163%	(102,715)	(167)	(116,991)	(191)	(116,243)	(189)	(135,468)	(221)	(173,012)	(282)	(150,752)	(246)	(100,908)	(164)
0	0.163%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.163%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,376	0.163%	749,130	1,221	783,217	1,277	645,341	1,052	656,591	1,070	616,494	1,005	688,269	1,122	706,580	1,152
299	0.163%	176,361	287	210,412	343	209,219	341	209,451	341	203,994	333	203,303	331	181,073	295
4,888		2,912,139	4,747	2,679,240	4,367	3,084,471	5,028	2,856,665	4,656	2,142,621	3,492	2,611,310	4,256	2,658,067	4,333
1,060	0.163%	399,264	651	545,536	889	577,677	942	624,290	1,018	936,506	1,527	909,683	1,483	799,218	1,303
(775)	0.163%	(734,503)	(1,197)	(764,216)	(1,246)	(1,868,643)	(2,720)	(1,586,004)	(2,585)	(2,578,863)	(4,204)	(2,860,234)	(4,662)	(1,155,342)	(1,883)
32	0.163%	21,934	36	24,164	39	26,615	43	28,803	47	30,940	50	6,333	10	17,085	28
606	0.163%	690,777	1,126	901,548	1,470	1,439,059	2,346	1,502,564	2,449	602,591	982	739,819	1,206	675,491	1,101
923		377,472	615	707,032	1,152	374,708	611	569,653	929	(1,008,826)	(1,644)	(1,204,399)	(1,963)	336,452	548
4,282		2,221,362	4,132	1,777,692	3,215	1,645,412	4,417	1,354,101	3,728	1,540,030	5,137	1,871,491	6,220	2,321,615	3,784

24-35

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Picciola Island
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	859,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.		
24	Allocation Percentage - Water	0.399%	0.395%
25	Assets Allocated - Water (line 10 x line 23)	10,376	10,505
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(8,560)	(1,330)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 6,821	24-68 6,442
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	1,453	1,038
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	10,089	16,656
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Piccolo Island

08/05/08 gb

printed 5/16/2008 1:43 PM

PBC Reconciled to Rate Base

24-36

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

08/05/08
DB

24-34.1

Aqua Utilities Inc.
Picciola Island
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.399%	1,850,777	7,385	1,634,935	6,523	1,748,924	6,978	1,607,823	6,415	1,833,110	7,314	1,896,851	7,568	2,019,818
Allowance for Bad Debt	0.399%	(60,221)	(240)	(63,664)	(254)	(63,413)	(253)	(83,655)	(334)	(77,442)	(309)	(84,047)	(335)	(84,175)
Temporary Investments	0.399%	0	0	5,092	20	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.399%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.399%	659,907	2,633	670,701	2,676	609,769	2,433	699,092	2,789	746,285	2,978	831,743	3,319	829,001
Prepayments	0.399%	153,113	611	155,190	619	155,700	621	153,806	614	170,702	681	172,560	689	180,144
Total Assets		2,603,576	10,388	2,402,254	9,585	2,450,980	9,779	2,377,066	9,484	2,672,655	10,664	2,817,107	11,240	2,944,788
Accounts Payable	0.399%	2,281,410	(2,400)	673,624	2,688	762,950	3,044	593,216	2,367	658,664	2,628	788,593	3,146	638,418
Accrued Taxes	0.399%	(601,457)	17	(794,904)	(3,172)	(784,031)	(3,128)	(885,992)	(3,535)	(730,385)	(2,914)	(563,328)	(2,248)	(466,880)
Accrued Interest	0.399%	4,215	1,851	6,873	27	9,451	38	11,943	48	14,386	57	16,977	68	19,467
Misc. Current & Accrued Liabilities	0.399%	463,905	(532)	537,774	2,146	558,454	2,228	291,076	1,161	312,626	1,247	376,164	1,501	365,027
Total Liabilities		2,148,073	8,571	423,367	1,689	546,824	2,182	10,243	41	255,291	1,019	618,406	2,467	556,032
Total Working Capital		455,503	1,817	1,978,887	7,439	1,904,156	7,551	2,366,823	8,323	2,417,364	9,417	2,198,701	9,739	2,388,756

24-36

As indicated

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

08/05/08 DB

24-36.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
8,059	0.395%	2,089,363	8,253	1,802,602	7,120	2,348,154	9,267	2,126,091	8,398	1,495,145	5,906	1,870,490	7,388	1,870,929	7,390
(336)	0.395%	(102,715)	(406)	(116,991)	(462)	(116,243)	(459)	(135,468)	(535)	(173,012)	(683)	(150,752)	(595)	(100,908)	(399)
0	0.395%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.395%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,308	0.395%	749,130	2,959	783,217	3,094	645,341	2,549	656,591	2,594	616,494	2,435	688,269	2,719	706,580	2,791
719	0.395%	176,361	697	210,412	831	209,219	826	209,451	827	203,994	806	203,303	803	181,073	715
11,750		2,912,139	11,503	2,679,240	10,583	3,084,471	12,184	2,856,665	11,284	2,142,621	8,463	2,611,310	10,315	2,658,067	10,499
2,547	0.395%	399,264	1,577	545,536	2,155	577,677	2,282	624,290	2,466	936,506	3,699	909,683	3,593	799,218	3,157
(1,863)	0.395%	(734,503)	(2,901)	(764,216)	(3,019)	(1,668,643)	(6,591)	(1,586,004)	(6,265)	(2,578,863)	(10,187)	(2,860,234)	(11,298)	(1,155,342)	(4,564)
78	0.395%	21,934	87	24,164	95	26,615	105	28,803	114	30,940	122	6,333	25	17,085	67
1,456	0.395%	690,777	2,729	901,548	3,561	1,439,059	5,684	1,502,564	5,935	602,591	2,380	739,819	2,922	675,491	2,668
2,219		377,472	1,491	707,032	2,793	374,708	1,480	569,653	2,250	(1,008,826)	(3,985)	(1,204,399)	(4,757)	336,452	1,329
10,293		2,221,362	10,012	1,777,692	7,790	1,645,412	10,704	1,354,101	9,034	1,540,030	12,448	1,871,491	15,072	2,321,615	9,170

24-36

SOURCE: As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Piney Woods
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.479%	0.472%
25	Assets Allocated - Water (line 10 x line 23)	12,465	12,536
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,284)	(1,587)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 8,347	24-68 7,883
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	10,527	18,832
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Piney Woods

08/05/08
DB

printed 5/16/2008 3:07 PM

PBC - Reconciled to Rate Base 38

24-37

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

08/05/08 CP

24-37.1

Aqua Utilities Inc.
Piney Woods
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
24-2														
Accounts Receivable	0.479%	1,850,777	8,865	1,634,935	7,831	1,748,924	8,377	1,607,823	7,701	1,833,110	8,781	1,896,851	9,086	2,019,818
Allowance for Bad Debt	0.479%	(60,221)	(288)	(63,664)	(305)	(63,413)	(304)	(83,655)	(401)	(77,442)	(371)	(84,047)	(403)	(84,175)
Temporary Investments	0.479%	0	0	5,092	24	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.479%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.479%	659,907	3,161	670,701	3,213	609,769	2,921	699,092	3,349	746,285	3,575	831,743	3,984	829,001
Prepayments	0.479%	153,113	733	155,190	743	155,700	746	153,806	737	170,702	818	172,560	827	180,144
Total Assets		2,603,576	12,471	2,402,254	11,507	2,450,980	11,740	2,377,066	11,386	2,672,655	12,802	2,817,107	13,494	2,944,788
Accounts Payable	0.479%	2,281,410	(2,881)	673,624	3,227	762,950	3,655	593,216	2,842	658,664	3,155	788,593	3,777	638,418
Accrued Taxes	0.479%	(601,457)	20	(794,904)	(3,808)	(784,031)	(3,756)	(885,992)	(4,244)	(730,385)	(3,499)	(563,328)	(2,698)	(466,880)
Accrued Interest	0.479%	4,215	2,222	6,873	33	9,451	45	11,943	57	14,386	69	16,977	81	19,467
Misc. Current & Accrued Liabilities	0.479%	463,905	(639)	537,774	2,576	558,454	2,675	291,076	1,394	312,626	1,497	376,164	1,802	365,027
Total Liabilities		2,148,073	10,289	423,367	2,028	546,824	2,619	10,243	49	255,291	1,223	618,406	2,962	556,032
Total Working Capital		455,503	2,182	1,978,887	8,931	1,904,156	9,065	2,366,823	9,992	2,417,364	11,305	2,198,701	11,692	2,388,756

24-37

As indicated

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

08/05/08
DB

24-37.2

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
9,675	0.472%	2,089,363	9,862	1,802,602	8,508	2,346,154	11,074	2,126,091	10,035	1,495,145	7,057	1,870,490	8,829	1,870,929	8,831
(403)	0.472%	(102,715)	(485)	(116,991)	(552)	(116,243)	(549)	(135,468)	(639)	(173,012)	(817)	(150,752)	(712)	(100,908)	(476)
0	0.472%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.472%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,971	0.472%	749,130	3,536	783,217	3,697	645,341	3,046	656,591	3,099	616,494	2,910	688,269	3,249	706,580	3,335
863	0.472%	176,361	832	210,412	993	209,219	988	209,451	989	203,994	963	203,303	960	181,073	855
14,106		2,912,139	13,745	2,679,240	12,646	3,084,471	14,559	2,856,665	13,483	2,142,621	10,113	2,611,310	12,325	2,658,067	12,546
3,058	0.472%	399,264	1,885	545,536	2,575	577,677	2,727	624,290	2,947	936,506	4,420	909,683	4,294	799,218	3,772
(2,236)	0.472%	(734,503)	(3,467)	(764,216)	(3,607)	(1,668,643)	(7,876)	(1,586,004)	(7,486)	(2,578,863)	(12,172)	(2,860,234)	(13,500)	(1,155,342)	(5,453)
93	0.472%	21,934	104	24,164	114	26,615	126	28,803	136	30,940	146	6,333	30	17,085	81
1,748	0.472%	690,777	3,260	901,548	4,255	1,439,059	6,792	1,502,564	7,092	602,591	2,844	739,819	3,492	675,491	3,188
2,663		377,472	1,782	707,032	3,337	374,708	1,769	569,653	2,689	(1,008,826)	(4,762)	(1,204,399)	(5,685)	336,452	1,588
12,357		2,221,362	11,964	1,777,692	9,309	1,645,412	12,790	1,354,101	10,795	1,540,030	14,875	1,871,491	18,010	2,321,615	10,958

24-37

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Pomona Park
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	859,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,803,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.473%	0.466%
25	Assets Allocated - Water (line 10 x line 23)	12,325	12,396
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,169)	(1,569)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 9,425	24-68 8,901
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	11,581	19,728
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
ACN 08-093-1-1
Description: MFR A-17 Pomona Park
Pbc 080121-WS;

08/05/08
PB

printed 5/16/2008 2:46 PM

PBC

√ reconciled to rate base

24-38

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

08/04/08 DB

24-38.1

Aqua Utilities Inc.
Pomona Park
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

		Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	24-2	0.473%	1,850,777	8,754	1,834,935	7,733	1,748,924	8,272	1,607,823	7,605	1,833,110	8,671	1,896,851	8,972	2,019,818
Allowance for Bad Debt		0.473%	(60,221)	(285)	(63,664)	(301)	(63,413)	(300)	(83,655)	(396)	(77,442)	(366)	(84,047)	(398)	(84,175)
Temporary Investments		0.473%	0	0	5,092	24	0	0	0	0	0	0	0	0	0
Materials & Supplies		0.473%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues		0.473%	659,907	3,121	670,701	3,172	609,769	2,884	699,092	3,307	746,285	3,530	831,743	3,934	829,001
Prepayments		0.473%	153,113	724	155,190	734	155,700	736	153,806	728	170,702	807	172,560	816	180,144
Total Assets			2,603,576	12,315	2,402,254	11,363	2,450,980	11,593	2,377,066	11,244	2,672,655	12,642	2,817,107	13,325	2,944,788
Accounts Payable		0.473%	2,281,410	(2,845)	673,624	3,186	762,950	3,609	593,216	2,806	658,664	3,115	788,593	3,730	638,418
Accrued Taxes		0.473%	(601,457)	20	(794,904)	(3,760)	(784,031)	(3,708)	(885,992)	(4,191)	(730,385)	(3,455)	(563,328)	(2,665)	(466,880)
Accrued Interest		0.473%	4,215	2,194	6,873	33	9,451	45	11,943	56	14,386	68	16,977	80	19,467
Misc. Current & Accrued Liabilities		0.473%	463,905	(631)	537,774	2,544	558,454	2,641	291,076	1,377	312,626	1,479	376,164	1,779	365,027
Total Liabilities			2,148,073	10,160	423,367	2,003	546,824	2,586	10,243	48	255,291	1,208	618,406	2,925	556,032
Total Working Capital			455,503	2,155	1,978,887	8,819	1,904,156	8,952	2,366,823	9,867	2,417,364	11,163	2,198,701	11,546	2,388,756

24-38

SOURCE: As indicated

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

08/05/08
DB

24-2

Allocation	Allocation July - Dec	24-63 / 24-63.1 Jul	Allocation	24-63 / 24-63.1 Aug	Allocation	24-63 / 24-63.1 Sep	Allocation	24-63 / 24-63.1 Oct	Allocation	24-63 / 24-63.1 Nov	Allocation	24-63 / 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
9,554	0.466%	2,089,363	9,736	1,802,602	8,400	2,346,154	10,933	2,126,091	9,908	1,495,145	6,967	1,870,490	8,716	1,870,929	8,719
(398)	0.466%	(102,715)	(479)	(116,991)	(545)	(116,243)	(542)	(135,468)	(631)	(173,012)	(806)	(150,752)	(703)	(100,908)	(470)
0	0.466%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.466%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,921	0.466%	749,130	3,491	783,217	3,650	645,341	3,007	656,591	3,060	616,494	2,873	688,269	3,207	706,580	3,293
852	0.466%	176,361	822	210,412	981	209,219	975	209,451	976	203,994	951	203,303	947	181,073	844
13,929		2,912,139	13,571	2,679,240	12,485	3,084,471	14,374	2,856,665	13,312	2,142,621	9,985	2,611,310	12,169	2,658,067	12,387
3,020	0.466%	399,264	1,861	545,536	2,542	577,677	2,692	624,290	2,909	936,506	4,364	909,683	4,239	799,218	3,724
(2,208)	0.466%	(734,503)	(3,423)	(764,216)	(3,561)	(1,668,643)	(7,776)	(1,586,004)	(7,391)	(2,578,863)	(12,018)	(2,860,234)	(13,329)	(1,155,342)	(5,384)
92	0.466%	21,934	102	24,164	113	26,615	124	28,803	134	30,940	144	6,333	30	17,085	80
1,727	√ 0.466%	690,777	3,219	901,548	4,201	1,439,059	6,706	1,502,564	7,002	602,591	2,808	739,819	3,448	675,491	3,148
2,630		377,472	1,759	707,032	3,295	374,708	1,746	569,653	2,655	(1,008,826)	(4,701)	(1,204,399)	(5,612)	336,452	1,568
12,202		2,221,362	11,812	1,777,692	9,190	1,645,412	12,627	1,354,101	10,657	1,540,030	14,686	1,871,491	17,781	2,321,615	10,819

24-38

24-38.2

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Quail Ridge
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,261,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	875,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.257%	0.253%
25	Assets Allocated - Water (line 10 x line 23)	6,685	6,723
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(5,515)	(851)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 875	24-68 826
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	2,044	6,698
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
DN 080121-WS; ACN 08-021-1-1
Description: MFR A-17 Quail Ridge

08/05/08
DB

printed 5/16/2008 3:08 PM

PBC ✓- Reconciled to Rate Base

24-39

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

08/05/08
DB

24-39.1

Aqua Utilities Inc.
Quail Ridge
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.257%	1,850,777	4,756	1,634,935	4,202	1,748,924	4,495	1,607,823	4,132	1,833,110	4,711	1,896,851	4,875	2,019,818
Allowance for Bad Debt	0.257%	(60,221)	(155)	(63,664)	(164)	(63,413)	(163)	(83,655)	(215)	(77,442)	(199)	(84,047)	(216)	(84,175)
Temporary Investments	0.257%	0	0	5,092	13	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.257%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.257%	659,907	1,696	670,701	1,724	609,769	1,567	699,092	1,797	746,285	1,918	831,743	2,138	829,001
Prepayments	0.257%	153,113	394	155,190	399	155,700	400	153,806	395	170,702	439	172,560	443	180,144
Total Assets		2,603,576	6,691	2,402,254	6,174	2,450,980	6,299	2,377,066	6,109	2,672,655	6,869	2,817,107	7,240	2,944,788
Accounts Payable	0.257%	2,281,410	(1,546)	673,624	1,731	762,950	1,961	593,216	1,525	658,664	1,693	788,593	2,027	638,418
Accrued Taxes	0.257%	(601,457)	11	(794,904)	(2,043)	(784,031)	(2,015)	(885,992)	(2,277)	(730,385)	(1,877)	(563,328)	(1,448)	(466,880)
Accrued Interest	0.257%	4,215	1,192	6,873	18	9,451	24	11,943	31	14,386	37	16,977	44	19,467
Misc. Current & Accrued Liabilities	0.257%	463,905	(343)	537,774	1,382	558,454	1,435	291,076	748	312,626	803	376,164	967	365,027
Total Liabilities		2,148,073	5,521	423,367	1,088	546,824	1,405	10,243	26	255,291	656	618,406	1,589	556,032
Total Working Capital		455,503	1,171	1,978,887	4,792	1,904,156	4,864	2,366,823	5,361	2,417,364	6,065	2,198,701	6,273	2,388,756

24-29

SOURCE As indicated

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

08/05/08
DB

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,191	0.253%	2,089,363	5,286	1,802,602	4,561	2,346,154	5,938	2,126,091	5,379	1,495,145	3,783	1,870,490	4,732	1,870,929	4,733
(216)	0.253%	(102,715)	(260)	(116,991)	(296)	(116,243)	(294)	(135,468)	(343)	(173,012)	(438)	(150,752)	(381)	(100,908)	(255)
0	0.253%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.253%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,131	0.253%	749,130	1,895	783,217	1,982	645,341	1,633	656,591	1,661	616,494	1,560	688,269	1,741	706,580	1,788
463	0.253%	176,361	446	210,412	532	209,219	529	209,451	530	203,994	516	203,303	514	181,073	458
7,568		2,912,139	7,368	2,679,240	6,778	3,084,471	7,804	2,856,665	7,227	2,142,621	5,421	2,611,310	6,607	2,658,067	6,725
1,641	0.253%	399,264	1,010	545,536	1,380	577,677	1,462	624,290	1,579	936,506	2,369	909,683	2,301	799,218	2,022
(1,200)	0.253%	(734,503)	(1,858)	(764,216)	(1,933)	(1,668,643)	(4,222)	(1,586,004)	(4,013)	(2,578,863)	(6,525)	(2,860,234)	(7,236)	(1,155,342)	(2,923)
50	0.253%	21,934	55	24,184	61	26,615	67	28,803	73	30,940	78	6,333	16	17,085	43
938	0.253%	690,777	1,748	901,548	2,281	1,439,059	3,641	1,502,564	3,801	602,591	1,525	739,819	1,872	675,491	1,709
1,429		377,472	955	707,032	1,789	374,708	948	569,653	1,441	(1,008,826)	(2,552)	(1,204,399)	(3,047)	336,452	851
6,630		2,221,362	6,413	1,777,692	4,990	1,645,412	6,856	1,354,101	5,786	1,540,030	7,973	1,871,491	9,654	2,321,615	5,874

24-39

24-39.2

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Ravenswood
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.120%	0.119%
25	Assets Allocated - Water (line 10 x line 23)	3,134	3,152
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,585)	(399)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	528	330
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,076	3,083
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Ravenswood

08/05/08
DB

printed 5/16/2008 3:18 PM

PBC

√-Reconciled-to Rate Base

24-110

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

08/05/08
DBB

24-40.1

Aqua Utilities Inc.
Ravenswood
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.120%	1,850,777	2,221	1,634,935	1,962	1,748,924	2,099	1,607,823	1,929	1,833,110	2,200	1,896,851	2,276	2,019,816
Allowance for Bad Debt	0.120%	(60,221)	(72)	(63,664)	(76)	(63,413)	(76)	(83,655)	(100)	(77,442)	(93)	(84,047)	(101)	(84,175)
Temporary Investments	0.120%	0	0	5,092	6	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.120%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.120%	659,907	792	670,701	805	609,769	732	699,092	839	746,285	896	831,743	998	829,001
Prepayments	0.120%	153,113	184	155,190	186	155,700	187	153,806	185	170,702	205	172,560	207	180,144
Total Assets		2,603,576	3,124	2,402,254	2,883	2,450,980	2,941	2,377,066	2,852	2,672,655	3,207	2,817,107	3,381	2,944,788
Accounts Payable	0.120%	2,281,410	(722)	673,624	808	762,950	916	593,216	712	658,664	790	788,593	946	638,418
Accrued Taxes	0.120%	(601,457)	5	(794,904)	(954)	(784,031)	(941)	(885,992)	(1,063)	(730,385)	(876)	(563,328)	(676)	(466,880)
Accrued Interest	0.120%	4,215	557	6,873	8	9,451	11	11,943	14	14,386	17	16,977	20	19,467
Misc. Current & Accrued Liabilities	0.120%	463,905	(160)	537,774	645	558,454	670	291,076	349	312,626	375	376,164	451	365,027
Total Liabilities		2,148,073	2,578	423,367	508	546,824	656	10,243	12	255,291	306	618,406	742	556,032
Total Working Capital		455,503	547	1,978,887	2,237	1,904,156	2,271	2,366,823	2,503	2,417,364	2,832	2,198,701	2,929	2,388,756

24-2

24-40

SOURCE AS indicated

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

08/05/08 PB

24-40.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
2,424	0.119%	2,089,363	2,486	1,802,602	2,145	2,346,154	2,792	2,126,091	2,530	1,495,145	1,779	1,870,490	2,226	1,870,929	2,226
(101)	0.119%	(102,715)	(122)	(116,991)	(139)	(116,243)	(138)	(135,468)	(161)	(173,012)	(206)	(150,752)	(179)	(100,908)	(120)
0	0.119%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.119%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
995	0.119%	749,130	891	783,217	932	645,341	768	656,591	781	616,494	734	688,269	819	706,580	841
216	0.119%	176,361	210	210,412	250	209,219	249	209,451	249	203,994	243	203,303	242	181,073	215
3,534		2,912,139	3,465	2,679,240	3,188	3,084,471	3,671	2,856,665	3,399	2,142,621	2,550	2,611,310	3,107	2,658,067	3,163
766	0.119%	399,264	475	545,536	649	577,677	687	624,290	743	936,506	1,114	909,683	1,083	799,218	951
(560)	0.119%	(734,503)	(874)	(764,216)	(909)	(1,668,643)	(1,986)	(1,586,004)	(1,887)	(2,578,863)	(3,069)	(2,860,234)	(3,404)	(1,155,342)	(1,375)
23	0.119%	21,934	26	24,164	29	26,615	32	28,803	34	30,940	37	6,333	8	17,085	20
438	0.119%	690,777	822	901,548	1,073	1,439,059	1,712	1,502,564	1,788	602,591	717	739,819	880	675,491	804
667		377,472	449	707,032	841	374,708	446	569,653	678	(1,008,826)	(1,201)	(1,204,399)	(1,433)	336,452	400
3,096		2,221,362	3,016	1,777,692	2,347	1,645,412	3,225	1,354,101	2,722	1,540,030	3,750	1,871,491	4,541	2,321,615	2,763

24-40

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

River Grove
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(80,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.286%	0.282%
25	Assets Allocated - Water (line 10 x line 23)	7,451	7,494
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(6,147)	(949)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 5,199	24-68 4,910
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	6,503	11,456
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 River Grove

08/05/08
PB

printed 5/16/2008 3:17 PM

PBC

✓- reconciled to rate base.

24-41

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Working Capital River Grove 05/05/08 DB

24-41.1

Aqua Utilities Inc.
River Grove
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.286%	1,850,777	5,293	1,634,935	4,676	1,748,924	5,002	1,607,823	4,598	1,833,110	5,243	1,896,851	5,425	2,019,818
Allowance for Bad Debt	0.286%	(60,221)	(172)	(63,664)	(182)	(63,413)	(181)	(83,655)	(239)	(77,442)	(221)	(84,047)	(240)	(84,175)
Temporary Investments	0.286%	0	0	5,092	15	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.286%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.286%	659,907	1,887	670,701	1,918	609,769	1,744	699,092	1,999	746,285	2,134	831,743	2,379	829,001
Prepayments	0.286%	153,113	438	155,190	444	155,700	445	153,806	440	170,702	488	172,560	494	180,144
Total Assets		2,603,576	7,446	2,402,254	6,870	2,450,980	7,010	2,377,066	6,798	2,672,655	7,644	2,817,107	8,057	2,944,788
Accounts Payable	0.286%	2,281,410	(1,720)	673,624	1,927	762,950	2,182	593,216	1,697	658,664	1,884	788,593	2,255	638,418
Accrued Taxes	0.286%	(601,457)	12	(794,904)	(2,273)	(784,031)	(2,242)	(885,992)	(2,534)	(730,385)	(2,089)	(563,328)	(1,611)	(466,880)
Accrued Interest	0.286%	4,215	1,327	6,873	20	9,451	27	11,943	34	14,386	41	16,977	49	19,467
Misc. Current & Accrued Liabilities	0.286%	463,905	(381)	537,774	1,538	558,454	1,597	291,076	832	312,626	894	376,164	1,076	365,027
Total Liabilities		2,148,073	6,143	423,367	1,211	546,824	1,564	10,243	29	255,291	730	618,406	1,769	556,032
Total Working Capital		455,503	1,303	1,978,887	5,332	1,904,156	5,413	2,366,823	5,966	2,417,364	6,750	2,198,701	6,981	2,388,756

24-41

Source Associated

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

08/05/08
DB

24-41.2

24-2

Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,777	0.282%	2,089,363	5,892	1,802,602	5,083	2,346,154	6,616	2,126,091	5,996	1,495,145	4,216	1,870,490	5,275	1,870,929	5,276
(241)	0.282%	(102,715)	(290)	(116,991)	(330)	(116,243)	(328)	(135,468)	(382)	(173,012)	(488)	(150,752)	(425)	(100,908)	(285)
0	0.282%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.282%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,371	0.282%	749,130	2,113	783,217	2,209	645,341	1,820	656,591	1,852	616,494	1,739	688,269	1,941	706,580	1,993
515	0.282%	176,361	497	210,412	593	209,219	590	209,451	591	203,994	575	203,303	573	181,073	511
8,422		2,912,139	8,212	2,679,240	7,555	3,084,471	8,698	2,856,665	8,056	2,142,621	6,042	2,811,310	7,364	2,658,067	7,496
1,826	0.282%	399,264	1,126	545,536	1,538	577,677	1,629	624,290	1,760	936,506	2,641	909,683	2,565	799,218	2,254
(1,335)	0.282%	(734,503)	(2,071)	(764,216)	(2,155)	(1,668,643)	(4,706)	(1,586,004)	(4,473)	(2,578,863)	(7,272)	(2,860,234)	(8,066)	(1,155,342)	(3,258)
58	0.282%	21,934	62	24,164	68	26,615	75	28,803	81	30,940	87	6,333	18	17,085	48
1,044	0.282%	690,777	1,948	901,548	2,542	1,439,059	4,058	1,502,564	4,237	602,591	1,699	739,819	2,086	675,491	1,905
1,590		377,472	1,064	707,032	1,994	374,708	1,057	569,653	1,606	(1,008,826)	(2,845)	(1,204,399)	(3,396)	338,452	949
7,378		2,221,362	7,148	1,777,692	5,562	1,645,412	7,842	1,354,101	6,449	1,540,030	8,887	1,871,491	10,760	2,321,615	6,547

24-41

Source As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.259%	0.256%
25	Assets Allocated - Water (line 10 x line 23)	6,755	6,793
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(5,573)	(860)
27			
28	Allocation Percentage - Sewer	0.259%	0.256%
29	Assets Allocated - Sewer (line 7 x line 17)	6,755	6,793
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(5,573)	(860)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	769	481
43	Sewer	3,744	2,971
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,951	6,414 ✓
47	Sewer (Lines 29-30+35+39+43)	4,926	8,904 ✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Rosalie Oaks

08/05/08
PB

printed 5/16/2008 4:01 PM

✓ reconciled to rate base

PBC

24-412

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

24-42.1

Aqua Utilities Inc.
Rosalie Oaks
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08
DB

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.259%	1,850,777	4,794	1,634,935	4,234	1,748,924	4,530	1,607,823	4,164	1,833,110	4,748	1,896,851	4,913	2,019,818
Allowance for Bad Debt	0.259%	(60,221)	(156)	(63,664)	(165)	(63,413)	(164)	(83,655)	(217)	(77,442)	(201)	(84,047)	(218)	(84,175)
Temporary Investments	0.259%	0	0	5,092	13	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.259%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.259%	659,907	1,709	670,701	1,737	609,769	1,579	699,092	1,811	746,285	1,933	831,743	2,154	829,001
Prepayments	0.259%	153,113	397	155,190	402	155,700	403	153,808	398	170,702	442	172,560	447	180,144
Total Assets		2,603,576	6,743	2,402,254	6,222	2,450,980	6,348	2,377,068	6,157	2,672,655	6,922	2,817,107	7,296	2,944,788
Accounts Payable	0.259%	2,281,410	(1,558)	673,624	1,745	762,950	1,976	593,216	1,536	658,664	1,706	788,593	2,042	638,418
Accrued Taxes	0.259%	(601,457)	11	(794,904)	(2,059)	(784,031)	(2,031)	(885,992)	(2,295)	(730,385)	(1,892)	(563,328)	(1,459)	(466,880)
Accrued Interest	0.259%	4,215	1,202	6,873	18	9,451	24	11,943	31	14,386	37	16,977	44	19,467
Misc. Current & Accrued Liabilities	0.259%	463,905	(345)	537,774	1,393	558,454	1,448	291,076	754	312,626	810	376,164	974	365,027
Total Liabilities		2,148,073	5,564	423,367	1,097	546,824	1,416	10,243	27	255,291	661	618,406	1,602	556,032
Total Working Capital		455,503	1,180	1,978,887	4,829	1,904,156	4,902	2,366,823	5,403	2,417,364	6,112	2,198,701	6,322	2,388,756

24-42

Reported As Direct

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

08/06/08 BG

24-42

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,231	0.256%	2,089,363	5,349	1,802,602	4,615	2,346,154	6,006	2,126,091	5,443	1,495,145	3,828	1,870,490	4,788	1,870,929	4,790
(218)	0.256%	(102,715)	(263)	(116,991)	(299)	(116,243)	(298)	(135,468)	(347)	(173,012)	(443)	(150,752)	(386)	(100,908)	(258)
0	0.256%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.256%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,147	0.256%	749,130	1,918	783,217	2,005	645,341	1,652	656,591	1,681	616,494	1,578	688,269	1,762	706,580	1,809
467	0.256%	176,361	451	210,412	539	209,219	536	209,451	536	203,994	522	203,303	520	181,073	464
7,627		2,912,139	7,455	2,679,240	6,859	3,084,471	7,896	2,856,665	7,313	2,142,621	5,485	2,611,310	6,685	2,658,067	6,805
1,654	0.256%	399,264	1,022	545,536	1,397	577,677	1,479	624,290	1,598	936,506	2,397	909,683	2,329	799,218	2,046
(1,209)	0.256%	(734,503)	(1,880)	(764,216)	(1,956)	(1,668,643)	(4,272)	(1,586,004)	(4,060)	(2,578,863)	(6,602)	(2,860,234)	(7,322)	(1,155,342)	(2,958)
50	0.256%	21,934	56	24,164	62	26,615	68	28,803	74	30,940	79	6,333	16	17,085	44
945	0.256%	690,777	1,768	901,548	2,308	1,439,059	3,684	1,502,564	3,847	602,591	1,543	739,819	1,894	675,491	1,729
1,440		377,472	966	707,032	1,810	374,708	959	569,653	1,458	(1,008,826)	(2,583)	(1,204,399)	(3,083)	336,452	861
6,682		2,221,362	6,489	1,777,692	5,049	1,645,412	6,937	1,354,101	5,855	1,540,030	8,068	1,871,491	9,768	2,321,615	5,943

24-42

As indicated

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

Aqua Utilities Inc.
Rosalie Oaks - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

Description: WC Rosalie Oaks Sewer

08/05/08 CB

24-2

24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
Accounts Receivable	0.259%	1,850,777	4,794	1,634,935	4,234	1,748,924	4,530	1,607,823	4,164	1,833,110	4,748	1,896,851	4,913	2,019,818
Allowance for Bad Debt	0.259%	(60,221)	(156)	(63,664)	(165)	(63,413)	(164)	(83,655)	(217)	(77,442)	(201)	(84,047)	(218)	(84,175)
Temporary Investments	0.259%	0	0	5,092	13	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.259%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.259%	659,907	1,709	670,701	1,737	609,769	1,579	699,092	1,811	746,285	1,933	831,743	2,154	829,001
Prepayments	0.259%	153,113	397	155,190	402	155,700	403	153,806	398	170,702	442	172,560	447	180,144
Total Assets		2,603,576	6,743	2,402,254	6,222	2,450,980	6,348	2,377,066	6,157	2,672,655	6,922	2,817,107	7,296	2,944,788
Accounts Payable	0.259%	2,281,410	(1,558)	673,624	1,745	762,950	1,976	593,216	1,536	658,664	1,706	788,593	2,042	638,418
Accrued Taxes	0.259%	(601,457)	11	(794,904)	(2,059)	(784,031)	(2,031)	(885,992)	(2,295)	(730,385)	(1,892)	(563,328)	(1,459)	(466,880)
Accrued Interest	0.259%	4,215	1,202	6,873	18	9,451	24	11,943	31	14,386	37	16,977	44	19,467
Misc. Current & Accrued Liabilities	0.259%	463,905	(345)	537,774	1,393	558,454	1,446	291,076	754	312,626	810	376,164	974	365,027
Total Liabilities		2,148,073	5,564	423,367	1,097	546,824	1,416	10,243	27	255,291	661	618,406	1,602	556,032
Total Working Capital		455,503	1,180	1,978,887	4,829	1,904,156	4,902	2,366,823	6,403	2,417,364	6,112	2,198,701	6,322	2,388,756

24-42

21-42.3

Source: As indicated

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

08/05/08 PRC

24-42.4

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,231	0.256%	2,089,363	5,349	1,802,602	4,615	2,346,154	6,006	2,126,091	5,443	1,495,145	3,828	1,870,490	4,788	1,870,929	4,790
(218)	0.256%	(102,715)	(263)	(116,991)	(299)	(116,243)	(298)	(135,468)	(347)	(173,012)	(443)	(150,752)	(386)	(100,908)	(258)
0	0.256%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.256%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,147	0.256%	749,130	1,918	783,217	2,005	645,341	1,652	656,591	1,681	616,494	1,578	688,269	1,762	706,580	1,809
467	0.256%	176,361	451	210,412	539	209,219	536	209,451	536	203,994	522	203,303	520	181,073	464
7,627		2,912,139	7,455	2,679,240	6,859	3,084,471	7,896	2,856,665	7,313	2,142,621	5,485	2,611,310	6,685	2,658,067	6,805
1,654	0.256%	399,264	1,022	545,536	1,397	577,677	1,479	624,290	1,598	936,506	2,397	909,683	2,329	799,218	2,046
(1,209)	0.256%	(734,503)	(1,880)	(764,216)	(1,956)	(1,668,643)	(4,272)	(1,586,004)	(4,060)	(2,578,863)	(6,602)	(2,860,234)	(7,322)	(1,155,342)	(2,958)
50	0.256%	21,934	56	24,164	62	26,615	68	28,803	74	30,940	79	6,333	16	17,085	44
945	0.256%	690,777	1,768	901,548	2,308	1,439,059	3,684	1,502,564	3,847	602,591	1,543	739,819	1,894	675,491	1,729
1,440		377,472	966	707,032	1,810	374,708	959	569,653	1,458	(1,008,826)	(2,583)	(1,204,399)	(3,083)	336,452	861
6,682		2,221,362	6,489	1,777,692	5,049	1,645,412	6,937	1,354,101	5,855	1,540,030	8,068	1,871,491	9,768	2,321,615	5,943

24-42

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Sebring Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	708,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.206%	0.203%
25	Assets Allocated - Water (line 10 x line 23)	5,362	5,393
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(4,424)	(683)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	1,233	1,002
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	2,171	5,712
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Sebring Lakes

08/05/08
PE

printed 5/16/2008 3:19 PM

PBC - Reconciled to Rate Base

21-43

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

24-43.1

08/06/08 DB

Aqua Utilities Inc.
Sebring Lakes
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.206%	1,850,777	3,813	1,634,935	3,368	1,748,924	3,603	1,607,823	3,312	1,833,110	3,776	1,896,851	3,908	2,019,818
Allowance for Bad Debt	0.206%	(60,221)	(124)	(63,664)	(131)	(63,413)	(131)	(83,655)	(172)	(77,442)	(160)	(84,047)	(173)	(84,175)
Temporary Investments	0.206%	0	0	5,092	10	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.206%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.206%	659,907	1,359	670,701	1,382	609,769	1,256	699,092	1,440	746,285	1,537	831,743	1,713	829,001
Prepayments	0.206%	153,113	315	155,190	320	155,700	321	153,806	317	170,702	352	172,560	355	180,144
Total Assets		2,603,576	5,363	2,402,254	4,949	2,450,980	5,049	2,377,066	4,897	2,672,655	5,506	2,817,107	5,803	2,944,788
Accounts Payable	0.206%	2,281,410	(1,239)	673,624	1,388	762,950	1,572	593,216	1,222	658,664	1,357	788,593	1,625	638,418
Accrued Taxes	0.206%	(601,457)	9	(794,904)	(1,638)	(784,031)	(1,615)	(885,992)	(1,825)	(730,385)	(1,505)	(563,328)	(1,160)	(466,880)
Accrued Interest	0.206%	4,215	956	6,873	14	9,451	19	11,943	25	14,386	30	16,977	35	19,467
Misc. Current & Accrued Liabilities	0.206%	463,905	(275)	537,774	1,108	558,454	1,150	291,076	600	312,626	644	376,164	775	365,027
Total Liabilities		2,148,073	4,425	423,367	872	546,824	1,126	10,243	21	255,291	526	618,406	1,274	556,032
Total Working Capital		455,503	938	1,978,887	3,841	1,904,156	3,899	2,366,823	4,297	2,417,364	4,862	2,198,701	5,028	2,388,756

24-43

SOURCE As modified

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

08/05/08 DB

24-43.2

24-2

Allocation	Allocation July - Dec	24-63 / 24-63.1 Jul	Allocation	24-63 / 24-63.1 Aug	Allocation	24-63 / 24-63.1 Sep	Allocation	24-63 / 24-63.1 Oct	Allocation	24-63 / 24-63.1 Nov	Allocation	24-63 / 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
4,161	0.203%	2,089,363	4,241	1,802,602	3,659	2,346,154	4,763	2,126,091	4,316	1,495,145	3,035	1,870,490	3,797	1,870,929	3,798
(173)	0.203%	(102,715)	(209)	(116,991)	(237)	(116,243)	(236)	(135,468)	(275)	(173,012)	(351)	(150,752)	(306)	(100,908)	(205)
0	0.203%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.203%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,708	0.203%	749,130	1,521	783,217	1,590	645,341	1,310	656,591	1,333	616,494	1,251	688,269	1,397	706,580	1,434
371	0.203%	176,361	358	210,412	427	209,219	425	209,451	425	203,994	414	203,303	413	181,073	368
6,066		2,912,139	5,912	2,679,240	5,439	3,084,471	6,261	2,856,665	5,799	2,142,621	4,350	2,611,310	5,301	2,658,067	5,396
1,315	0.203%	399,264	811	545,536	1,107	577,677	1,173	624,290	1,267	936,506	1,901	909,683	1,847	799,218	1,622
(962)	0.203%	(734,503)	(1,491)	(764,216)	(1,551)	(1,668,643)	(3,387)	(1,586,004)	(3,220)	(2,578,863)	(5,235)	(2,860,234)	(5,806)	(1,155,342)	(2,345)
40	0.203%	21,934	45	24,164	49	26,615	54	28,803	58	30,940	63	6,333	13	17,085	35
752	0.203%	690,777	1,402	901,548	1,830	1,439,059	2,921	1,502,564	3,050	602,591	1,223	739,819	1,502	675,491	1,371
1,145		377,472	766	707,032	1,435	374,708	761	569,653	1,156	(1,008,826)	(2,048)	(1,204,399)	(2,445)	336,452	683
5,314		2,221,362	5,145	1,777,692	4,004	1,645,412	5,501	1,354,101	4,643	1,540,030	6,397	1,871,491	7,746	2,321,615	4,713

24-43

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Silver Lake Est/Western Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	4.303%	4.245%
25	Assets Allocated - Water (line 10 x line 23)	112,042	112,825
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(92,440)	(14,281)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 89,179	24-68 84,225
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	108,781	182,768
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Silver Lake Estates

08/05/08
PB

printed 5/16/2008 3:21 PM

PBC Reconciled to Rate Base

24-44

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

08/05/08 CB

24-44.1

Aqua Utilities Inc.
Silver Lake - Western Shore
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	4.303%	1,850,777	79,639	1,634,935	70,351	1,748,924	75,256	1,607,823	69,185	1,833,110	78,879	1,896,851	81,621	2,019,818
Allowance for Bad Debt	4.303%	(60,221)	(2,591)	(63,684)	(2,739)	(63,413)	(2,729)	(83,655)	(3,600)	(77,442)	(3,332)	(84,047)	(3,617)	(84,175)
Temporary Investments	4.303%	0	0	5,092	219	0	0	0	0	0	0	0	0	0
Materials & Supplies	4.303%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	4.303%	659,907	28,396	670,701	28,860	609,769	26,238	699,092	30,082	746,285	32,113	831,743	35,790	829,001
Prepayments	4.303%	153,113	6,588	155,190	6,678	155,700	6,700	153,806	6,618	170,702	7,345	172,560	7,425	180,144
Total Assets		2,603,576	112,032	2,402,254	103,369	2,450,980	105,466	2,377,066	102,285	2,672,655	115,004	2,817,107	121,220	2,944,788
Accounts Payable	4.303%	2,281,410	(25,881)	673,624	28,986	762,950	32,830	593,216	25,526	658,664	26,342	788,593	33,933	638,418
Accrued Taxes	4.303%	(601,457)	181	(794,904)	(34,205)	(784,031)	(33,737)	(885,992)	(38,124)	(730,385)	(31,428)	(563,328)	(24,240)	(466,880)
Accrued Interest	4.303%	4,215	19,962	6,873	296	9,451	407	11,943	514	14,386	619	16,977	731	19,467
Misc. Current & Accrued Liabilities	4.303%	463,905	(5,737)	537,774	23,140	558,454	24,030	291,076	12,525	312,626	13,452	376,164	16,186	365,027
Total Liabilities		2,148,073	92,432	423,367	18,217	546,824	23,530	10,243	441	255,291	10,985	618,406	26,610	556,032
Total Working Capital		455,503	19,600	1,978,887	80,229	1,904,156	81,435	2,366,823	89,760	2,417,364	101,552	2,198,701	105,034	2,388,756

24-41.1

SOURCE As indicated

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-693-1-1
Description: Inc Silver Lake Estates

08/05/08
FB

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
86,913	4.245%	2,089,363	88,693	1,802,602	76,520	2,346,154	99,594	2,126,091	90,253	1,495,145	63,469	1,870,490	79,402	1,870,929	79,421
(3,622)	4.245%	(102,715)	(4,360)	(116,991)	(4,966)	(116,243)	(4,935)	(135,468)	(5,751)	(173,012)	(7,344)	(150,752)	(6,399)	(100,908)	(4,284)
0	4.245%	0	0	0	0	0	0	0	0	0	0	0	0	392	17
0	4.245%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35,672	4.245%	749,130	31,801	783,217	33,248	645,341	27,395	656,591	27,872	616,494	26,170	688,269	29,217	706,580	29,994
7,752	4.245%	176,361	7,487	210,412	8,932	209,219	8,881	209,451	8,891	203,994	8,660	203,303	8,630	181,073	7,687
126,714		2,912,139	123,620	2,679,240	113,734	3,084,471	130,936	2,856,665	121,265	2,142,621	90,954	2,611,310	110,850	2,658,067	112,835
27,471	4.245%	399,264	16,949	545,536	23,158	577,677	24,522	624,290	26,501	936,506	39,755	909,683	38,616	799,218	33,927
(20,090)	4.245%	(734,503)	(31,180)	(764,216)	(32,441)	(1,668,643)	(70,834)	(1,586,004)	(67,326)	(2,578,863)	(109,473)	(2,860,234)	(121,417)	(1,155,342)	(49,044)
838	4.245%	21,934	931	24,164	1,026	26,615	1,130	28,803	1,223	30,940	1,313	6,333	269	17,085	725
15,707	4.245%	690,777	29,323	901,548	38,271	1,439,059	61,088	1,502,564	63,784	602,591	25,580	739,819	31,405	675,491	28,675
23,926		377,472	16,024	707,032	30,014	374,708	15,906	569,653	24,182	(1,008,826)	(42,825)	(1,204,399)	(51,127)	336,452	14,282
111,007		2,221,362	107,597	1,777,692	83,720	1,645,412	115,029	1,354,101	97,084	1,540,030	133,779	1,871,491	161,977	2,321,615	98,553

24-44

24-44.2

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Silver Lake Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.118%	0.116%
25	Assets Allocated - Water (line 10 x line 23)	3,064	3,081
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(2,528)	(390)
27			
28	Allocation Percentage - Sewer	0.115%	0.113%
29	Assets Allocated - Sewer (line 7 x line 17)	2,994	3,011
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,470)	(381)
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	1,427	1,347
39	Sewer	1,339	1,265
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	5,284	4,511
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,963	4,039
47	Sewer (Lines 29-30+35+39+43)	7,147	8,406

24-68 24-68

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Silver Lake Oaks

08/05/08
PB

printed 5/16/2008 3:35 PM

PPC

√- reconciled to rate base

24-115

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

c 8/05/08
PB

Aqua Utilities Inc.
Silver Lake Oaks
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

Description: WC Silver Lake Oaks

24-45.1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
			24-63		24-63		24-63		24-63		24-63		24-63	
			24-63.1		24-63.1		24-63.1		24-62.1		24-62.1		24-63.1	
Accounts Receivable	0.118%	1,850,777	2,184	1,634,935	1,929	1,748,924	2,064	1,607,823	1,897	1,833,110	2,163	1,896,851	2,238	2,019,818
Allowance for Bad Debt	0.118%	(60,221)	(71)	(63,664)	(75)	(63,413)	(75)	(83,655)	(99)	(77,442)	(91)	(84,047)	(99)	(84,175)
Temporary Investments	0.118%	0	0	5,092	6	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.118%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.118%	659,907	779	670,701	791	609,769	720	699,092	825	746,285	881	831,743	981	829,001
Prepayments	0.118%	153,113	181	155,190	183	155,700	184	153,806	181	170,702	201	172,560	204	180,144
Total Assets		2,603,576	3,072	2,402,254	2,835	2,450,980	2,892	2,377,066	2,805	2,672,655	3,154	2,817,107	3,324	2,944,788
Accounts Payable	0.118%	2,281,410	(710)	673,624	795	762,950	900	593,216	700	658,664	777	788,593	931	638,418
Accrued Taxes	0.118%	(601,457)	5	(794,904)	(938)	(784,031)	(925)	(885,992)	(1,045)	(730,385)	(862)	(563,328)	(665)	(466,880)
Accrued Interest	0.118%	4,215	547	6,873	8	9,451	11	11,943	14	14,386	17	16,977	20	19,487
Misc. Current & Accrued Liabilities	0.118%	463,905	(157)	537,774	635	558,454	659	291,076	343	312,626	369	376,164	444	365,027
Total Liabilities		2,148,073	2,535	423,367	500	546,824	645	10,243	12	255,291	301	618,406	730	556,032
Total Working Capital		455,503	537	1,978,887	2,200	1,904,156	2,233	2,366,823	2,461	2,417,364	2,785	2,198,701	2,880	2,388,756

24-2

24-45

SOURCE As indicated

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

08/05/08 DB

24-45.2

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
2,383	0.116%	2,089,363	2,424	1,802,602	2,091	2,346,154	2,722	2,126,091	2,466	1,495,145	1,734	1,870,490	2,170	1,870,929	2,170
(99)	0.116%	(102,715)	(119)	(116,991)	(136)	(116,243)	(135)	(135,468)	(157)	(173,012)	(201)	(150,752)	(175)	(100,908)	(117)
0	0.116%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.116%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
978	0.116%	749,130	869	783,217	909	645,341	749	656,591	762	616,494	715	688,269	798	706,580	820
213	0.116%	176,361	205	210,412	244	209,219	243	209,451	243	203,994	237	203,303	236	181,073	210
3,475		2,912,139	3,378	2,879,240	3,108	3,084,471	3,578	2,856,665	3,314	2,142,621	2,485	2,611,310	3,029	2,658,067	3,083
753	0.116%	399,264	463	545,536	633	577,677	670	624,290	724	936,506	1,086	909,683	1,055	799,218	927
(551)	0.116%	(734,503)	(852)	(764,216)	(886)	(1,668,643)	(1,936)	(1,586,004)	(1,840)	(2,578,863)	(2,991)	(2,860,234)	(3,318)	(1,155,342)	(1,340)
23	0.116%	21,934	25	24,164	28	26,615	31	28,803	33	30,940	36	6,333	7	17,085	20
431	0.116%	690,777	801	901,548	1,046	1,439,059	1,669	1,502,564	1,743	602,591	699	739,819	858	675,491	784
656		377,472	438	707,032	820	374,708	435	589,853	661	(1,008,826)	(1,170)	(1,204,399)	(1,397)	336,452	390
3,044		2,221,362	2,940	1,777,692	2,288	1,645,412	3,143	1,354,101	2,653	1,540,030	3,656	1,871,491	4,426	2,321,615	2,693

24-45

SOURCE As indicated

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

08/05/08 DB

24-45.3

Aqua Utilities Inc.
Silver Lake Oaks - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.115%	1,850,777	2,128	1,634,935	1,880	1,748,924	2,011	1,607,823	1,849	1,833,110	2,108	1,896,851	2,181	2,019,818
Allowance for Bad Debt	0.115%	(60,221)	(69)	(63,664)	(73)	(63,413)	(73)	(83,655)	(96)	(77,442)	(89)	(84,047)	(97)	(84,175)
Temporary Investments	0.115%	0	0	5,092	6	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.115%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.115%	659,907	759	670,701	771	609,769	701	699,092	804	746,285	858	831,743	957	829,001
Prepayments	0.115%	153,113	176	155,190	178	155,700	179	153,806	177	170,702	196	172,560	198	180,144
Total Assets		2,603,576	2,994	2,402,254	2,763	2,450,980	2,819	2,377,066	2,734	2,672,655	3,074	2,817,107	3,240	2,944,788
Accounts Payable	0.115%	2,281,410	(692)	673,624	775	762,950	877	593,216	682	658,664	757	788,593	907	638,418
Accrued Taxes	0.115%	(601,457)	5	(794,904)	(914)	(784,031)	(902)	(885,992)	(1,019)	(730,385)	(840)	(563,328)	(648)	(466,880)
Accrued Interest	0.115%	4,215	533	6,873	8	9,451	11	11,943	14	14,386	17	16,977	20	19,467
Misc. Current & Accrued Liabilities	0.115%	463,905	(153)	537,774	618	558,454	642	291,076	335	312,826	360	376,164	433	365,027
Total Liabilities		2,148,073	2,470	423,367	487	546,824	629	10,243	12	255,291	294	618,406	711	556,032
Total Working Capital		455,503	524	1,978,887	2,144	1,904,156	2,176	2,366,823	2,399	2,417,364	2,714	2,198,701	2,807	2,388,756

24-2

24-45

SOURCE As indicated

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

08/05/08
DB

24-45.4

24-2 Allocation	Allocation July - Dec	24-63 / 24-63.1 Jul	24-63 Allocation	24-63.1 Aug	24-63 Allocation	24-63.1 Sep	24-63 Allocation	24-63.1 Oct	24-63 Allocation	24-63.1 Nov	24-63 Allocation	24-63.1 Dec	24-63 Allocation	13 Month Average	13 Month Average - Allocation
2,323	0.113%	2,089,363	2,361	1,802,602	2,037	2,346,154	2,651	2,126,091	2,402	1,495,145	1,690	1,870,490	2,114	1,870,929	2,114
(97)	0.113%	(102,715)	(116)	(116,991)	(132)	(116,243)	(131)	(135,468)	(153)	(173,012)	(196)	(150,752)	(170)	(100,908)	(114)
0	0.113%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.113%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
953	0.113%	749,130	847	783,217	885	645,341	729	656,591	742	616,494	697	688,269	778	706,580	798
207	0.113%	176,361	199	210,412	238	209,219	236	209,451	237	203,994	231	203,303	230	181,073	205
3,387		2,912,139	3,291	2,679,240	3,028	3,084,471	3,485	2,856,665	3,228	2,142,621	2,421	2,611,310	2,951	2,658,067	3,004
734	0.113%	399,264	451	545,536	616	577,677	653	624,290	705	936,506	1,058	909,683	1,028	799,218	903
(537)	0.113%	(734,503)	(830)	(764,216)	(864)	(1,668,643)	(1,886)	(1,586,004)	(1,792)	(2,578,863)	(2.914)	(2,860,234)	(3.232)	(1,155,342)	(1,306)
22	0.113%	21,934	25	24,164	27	26,615	30	28,803	33	30,940	35	6,333	7	17,085	19
420	0.113%	690,777	781	901,548	1,019	1,439,059	1,626	1,502,564	1,698	602,591	681	739,819	836	675,491	763
639		377,472	427	707,032	799	374,708	423	569,653	644	(1,008,826)	(1,140)	(1,204,399)	(1,361)	336,452	380
2,967		2,221,362	2,864	1,777,692	2,229	1,645,412	3,062	1,354,101	2,584	1,540,030	3,561	1,871,491	4,312	2,321,615	2,623

24-45

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Skycrest
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.326%	0.321%
25	Assets Allocated - Water (line 10 x line 23)	8,495	8,544
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(7,009)	(1,081)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 5,714	24-68 5,397
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	7,200	12,859 ✓
47	Sewer (Lines 29-30+35+39+43)	0	0 ✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Skycrest

08/05/08
DB

printed 5/16/2008 3:20 PM

PBC ✓- Reconciled to Rate Base

24-46

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

08/05/08 DB

24-46.1

Aqua Utilities Inc.
Skycrest
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

242

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.326%	1,850,777	6,034	1,634,935	5,330	1,748,924	5,701	1,607,823	5,242	1,833,110	5,976	1,896,851	6,184	2,019,818
Allowance for Bad Debt	0.326%	(60,221)	(196)	(63,664)	(208)	(63,413)	(207)	(83,655)	(273)	(77,442)	(252)	(84,047)	(274)	(84,175)
Temporary Investments	0.326%	0	0	5,092	17	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.326%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.326%	659,907	2,151	670,701	2,186	609,769	1,988	699,092	2,279	746,285	2,433	831,743	2,711	829,001
Prepayments	0.326%	153,113	499	155,190	506	155,700	508	153,806	501	170,702	556	172,560	563	180,144
Total Assets		2,603,576	8,488	2,402,254	7,831	2,450,980	7,990	2,377,066	7,749	2,672,655	8,713	2,817,107	9,184	2,944,788
Accounts Payable	0.326%	2,281,410	(1,961)	673,624	2,196	762,950	2,487	593,216	1,934	658,664	2,147	788,593	2,571	638,418
Accrued Taxes	0.326%	(601,457)	14	(794,904)	(2,591)	(784,031)	(2,556)	(885,992)	(2,888)	(730,385)	(2,381)	(563,328)	(1,836)	(466,880)
Accrued Interest	0.326%	4,215	1,512	6,873	22	9,451	31	11,943	39	14,386	47	16,977	55	19,467
Misc. Current & Accrued Liabilities	0.326%	463,905	(435)	537,774	1,753	558,454	1,821	291,076	949	312,626	1,019	376,164	1,226	365,027
Total Liabilities		2,148,073	7,003	423,367	1,380	546,824	1,783	10,243	33	255,291	832	618,406	2,016	556,032
Total Working Capital		455,503	1,485	1,978,887	6,078	1,904,156	6,170	2,366,823	6,800	2,417,364	7,694	2,198,701	7,957	2,388,756

24-46

SOURCE As indicated

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

08/05/08 DB

24-46.2

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
6,585	0.321%	2,089,363	6,707	1,802,602	5,786	2,346,154	7,531	2,126,091	6,825	1,495,145	4,799	1,870,490	6,004	1,870,929	6,006
(274)	0.321%	(102,715)	(330)	(116,991)	(376)	(116,243)	(373)	(135,468)	(435)	(173,012)	(555)	(150,752)	(484)	(100,908)	(324)
0	0.321%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.321%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,703	0.321%	749,130	2,405	783,217	2,514	645,341	2,072	656,591	2,108	616,494	1,979	688,269	2,209	706,580	2,268
587	0.321%	176,361	566	210,412	675	209,219	672	209,451	672	203,994	655	203,303	653	181,073	581
9,600		2,912,139	9,348	2,679,240	8,600	3,084,471	9,901	2,856,665	9,170	2,142,621	6,878	2,611,310	8,382	2,658,067	8,532
2,081	0.321%	399,264	1,282	545,536	1,751	577,677	1,854	624,290	2,004	936,506	3,006	909,683	2,920	799,218	2,565
(1,522)	0.321%	(734,503)	(2,358)	(764,216)	(2,453)	(1,668,643)	(5,356)	(1,586,004)	(5,091)	(2,578,863)	(8,278)	(2,860,234)	(9,181)	(1,155,342)	(3,709)
63	0.321%	21,934	70	24,164	78	26,615	85	28,803	92	30,940	99	6,333	20	17,085	55
1,190	0.321%	690,777	2,217	901,548	2,894	1,439,059	4,619	1,502,564	4,823	602,591	1,934	739,819	2,375	675,491	2,168
1,813		377,472	1,212	707,032	2,270	374,708	1,203	569,653	1,829	(1,008,826)	(3,238)	(1,204,399)	(3,866)	336,452	1,080
8,410		2,221,362	8,136	1,777,692	6,331	1,645,412	8,698	1,354,101	7,341	1,540,030	10,116	1,871,491	12,248	2,321,615	7,452

24-46

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

St. John's Highlands
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.265%	0.261%
25	Assets Allocated - Water (line 10 x line 23)	6,894	6,933
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(5,688)	(878)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 4,200	24-68 3,967
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	5,406	10,023
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 St. John's Highlands

08/05/08 AB

printed 5/16/2008 3:20 PM

PBC

√- reconciled to MFR A-17

24-47

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

08/05/08 DB

Aqua Utilities Inc.
St. John's Highlands
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

Description: WC St. John's Highlands

24-47.1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.265%	1,850,777	4,905	1,634,935	4,333	1,748,924	4,635	1,607,823	4,261	1,833,110	4,858	1,896,851	5,027	2,019,818
Allowance for Bad Debt	0.265%	(60,221)	(160)	(63,664)	(169)	(63,413)	(168)	(83,655)	(222)	(77,442)	(205)	(84,047)	(223)	(84,175)
Temporary Investments	0.265%	0	0	5,092	13	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.265%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.265%	659,907	1,749	670,701	1,777	609,769	1,616	699,092	1,853	746,285	1,978	831,743	2,204	829,001
Prepayments	0.265%	153,113	406	155,190	411	155,700	413	153,806	408	170,702	452	172,560	457	180,144
Total Assets		2,603,576	6,899	2,402,254	6,366	2,450,980	6,495	2,377,066	6,299	2,672,655	7,083	2,817,107	7,465	2,944,788
Accounts Payable	0.265%	2,281,410	(1,594)	673,624	1,785	762,950	2,022	593,216	1,572	658,664	1,745	788,593	2,090	638,418
Accrued Taxes	0.265%	(601,457)	11	(794,904)	(2,106)	(784,031)	(2,078)	(885,992)	(2,348)	(730,385)	(1,936)	(563,328)	(1,493)	(466,880)
Accrued Interest	0.265%	4,215	1,229	6,873	18	9,451	25	11,943	32	14,386	38	16,977	45	19,467
Misc. Current & Accrued Liabilities	0.265%	463,905	(353)	537,774	1,425	558,454	1,480	291,078	771	312,626	828	376,164	997	365,027
Total Liabilities		2,148,073	5,692	423,367	1,122	546,824	1,449	10,243	27	255,291	677	618,406	1,639	556,032
Total Working Capital		455,503	1,207	1,978,887	4,941	1,904,156	5,015	2,366,823	5,528	2,417,364	6,254	2,198,701	6,468	2,388,756

24-47

SOURCE As indicated

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-893-1-1
Description: WC St. John's Highlands

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,353	0.261%	2,089,383	5,453	1,802,602	4,705	2,346,154	6,123	2,126,091	5,549	1,495,145	3,902	1,870,490	4,882	1,870,929	4,883
(223)	0.261%	(102,715)	(268)	(116,991)	(305)	(116,243)	(303)	(135,468)	(354)	(173,012)	(452)	(150,752)	(393)	(100,908)	(263)
0	0.261%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.261%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,197	0.261%	749,130	1,955	783,217	2,044	645,341	1,684	656,591	1,714	616,494	1,609	688,269	1,796	706,580	1,844
477	0.261%	176,361	460	210,412	549	209,219	546	209,451	547	203,994	532	203,303	531	181,073	473
7,804		2,912,139	7,601	2,679,240	6,993	3,084,471	8,050	2,856,665	7,456	2,142,621	5,592	2,611,310	6,816	2,658,067	6,938
1,692	0.261%	399,264	1,042	545,536	1,424	577,677	1,508	624,290	1,629	936,506	2,444	909,683	2,374	799,218	2,086
(1,237)	0.261%	(734,503)	(1,917)	(764,216)	(1,995)	(1,668,643)	(4,355)	(1,586,004)	(4,139)	(2,578,863)	(6,731)	(2,860,234)	(7,465)	(1,155,342)	(3,015)
52	0.261%	21,934	57	24,164	63	26,615	69	28,803	75	30,940	81	6,333	17	17,085	45
967	0.261%	690,777	1,803	901,548	2,353	1,439,059	3,756	1,502,564	3,922	602,591	1,573	739,819	1,931	675,491	1,763
1,473		377,472	985	707,032	1,845	374,708	978	569,653	1,487	(1,008,826)	(2,633)	(1,204,399)	(3,143)	336,452	878
6,836		2,221,362	6,615	1,777,692	5,147	1,645,412	7,072	1,354,101	5,969	1,540,030	8,225	1,871,491	9,959	2,321,615	6,059

24-47

08/05/08 DB

24-47.2

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Stone Mountain
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,216
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.027%	0.026%
25	Assets Allocated - Water (line 10 x line 23)	696	700
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(575)	(89)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-108 377	24-108 356
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	499	968
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Stone Mountain

08/05/08 PBC

printed 5/16/2008 3:23 PM

PBC Reconciled to Rate Base

24-48

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

080180 B19

24-48.1

Aqua Utilities Inc.
Stone Mountain
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

wk paper 24-65

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.027%	1,850,777	500	1,634,935	441	1,748,924	472	1,607,823	434	1,833,110	495	1,896,851	512	2,019,818
Allowance for Bad Debt	0.027%	(60,221)	(16)	(63,664)	(17)	(63,413)	(17)	(83,655)	(23)	(77,442)	(21)	(84,047)	(23)	(84,175)
Temporary Investments	0.027%	0	0	5,092	1	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.027%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.027%	659,907	178	670,701	181	609,769	165	699,092	189	746,285	201	831,743	225	829,001
Prepayments	0.027%	153,113	41	155,190	42	155,700	42	153,806	42	170,702	46	172,560	47	180,144
Total Assets		2,603,576	703	2,402,254	649	2,450,980	662	2,377,066	642	2,672,655	722	2,817,107	761	2,944,788
Accounts Payable	0.027%	2,281,410	(162)	673,624	182	762,950	206	593,216	160	658,664	178	788,593	213	638,418
Accrued Taxes	0.027%	(601,457)	1	(794,904)	(215)	(784,031)	(212)	(885,992)	(239)	(730,385)	(197)	(563,328)	(152)	(466,880)
Accrued Interest	0.027%	4,215	125	6,873	2	9,451	3	11,943	3	14,386	4	16,977	5	19,467
Misc. Current & Accrued Liabilities	0.027%	463,905	(36)	537,774	145	558,454	151	291,076	79	312,626	84	376,164	102	365,027
Total Liabilities		2,148,073	580	423,367	114	546,824	148	10,243	3	255,291	69	618,406	167	556,032
Total Working Capital		455,503	123	1,978,887	503	1,904,156	511	2,366,823	563	2,417,364	637	2,198,701	659	2,388,756

24-48

SOURCE As indicated

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

08/05/08 DB

24-48.2

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
545	0.026%	2,089,363	543	1,802,602	469	2,346,154	610	2,126,091	553	1,495,145	389	1,870,490	486	1,870,929	486
(23)	0.026%	(102,715)	(27)	(116,991)	(30)	(116,243)	(30)	(135,468)	(35)	(173,012)	(45)	(150,752)	(39)	(100,908)	(26)
0	0.026%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.026%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
224	0.026%	749,130	195	783,217	204	645,341	168	656,591	171	616,494	160	688,269	179	706,580	184
49	0.026%	176,361	46	210,412	55	209,219	54	209,451	54	203,994	53	203,303	53	181,073	47
795		2,912,139	757	2,679,240	697	3,084,471	802	2,856,665	743	2,142,621	557	2,611,310	679	2,658,067	691
172	0.026%	399,264	104	545,536	142	577,677	150	624,290	162	936,506	243	909,683	237	799,218	208
(126)	0.026%	(734,503)	(191)	(764,216)	(199)	(1,668,643)	(434)	(1,586,004)	(412)	(2,578,863)	(671)	(2,860,234)	(744)	(1,155,342)	(300)
5	0.026%	21,934	6	24,164	6	26,615	7	28,803	7	30,940	8	6,333	2	17,085	4
99	0.026%	690,777	180	901,548	234	1,439,059	374	1,502,564	391	602,591	157	739,819	192	675,491	176
150		377,472	98	707,032	184	374,708	97	569,653	148	(1,008,826)	(262)	(1,204,399)	(313)	336,452	87
697		2,221,362	659	1,777,892	513	1,645,412	705	1,354,101	595	1,540,030	819	1,871,491	992	2,321,615	604

24-48

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation — **Florida Public Service Commission**

Summit Chase
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	859,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,803,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.588%	0.580%
25	Assets Allocated - Water (line 10 x line 23)	15,320	15,407
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(12,639)	(1,950)
27			
28	Allocation Percentage - Sewer	0.583%	0.574%
29	Assets Allocated - Sewer (line 7 x line 17)	15,180	15,267
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(12,525)	(1,933)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	2,133
43	Sewer	3,744	2,971
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	2,680	15,590
47	Sewer (Lines 29-30+35+39+43)	6,400	16,306

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Summit Chase

08/05/08 RB

printed 5/16/2008 3:22 PM

√- Reconciled to Rate Base

PBC

24-49

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

08/05/08 BR

1-44-1

Aqua Utilities Inc.
Summit Chase
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.588%	1,850,777	10,883	1,634,935	9,613	1,748,924	10,284	1,607,823	9,454	1,833,110	10,779	1,896,851	11,153	2,019,818
Allowance for Bad Debt	0.588%	(60,221)	(354)	(63,664)	(374)	(63,413)	(373)	(83,655)	(492)	(77,442)	(455)	(84,047)	(494)	(84,175)
Temporary Investments	0.588%	0	0	5,092	30	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.588%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.588%	659,907	3,880	670,701	3,944	609,769	3,585	699,092	4,111	746,285	4,388	831,743	4,891	829,001
Prepayments	0.588%	153,113	900	155,190	913	155,700	916	153,806	904	170,702	1,004	172,560	1,015	180,144
Total Assets		2,603,576	15,309	2,402,254	14,125	2,450,980	14,412	2,377,066	13,977	2,672,655	15,715	2,817,107	16,565	2,944,788
Accounts Payable	0.588%	2,281,410	(3,537)	673,624	3,961	762,950	4,486	593,216	3,488	658,664	3,873	788,593	4,637	638,418
Accrued Taxes	0.588%	(601,457)	25	(794,904)	(4,674)	(784,031)	(4,610)	(885,992)	(5,210)	(730,385)	(4,295)	(563,328)	(3,312)	(466,880)
Accrued Interest	0.588%	4,215	2,728	6,873	40	9,451	56	11,943	70	14,386	85	16,977	100	19,467
Misc. Current & Accrued Liabilities	0.588%	463,905	(784)	537,774	3,162	558,454	3,284	291,076	1,712	312,626	1,838	376,164	2,212	365,027
Total Liabilities		2,148,073	12,631	423,367	2,489	546,824	3,215	10,243	60	255,291	1,501	618,406	3,636	556,032
Total Working Capital		455,503	2,678	1,978,887	10,963	1,904,156	11,128	2,366,823	12,266	2,417,364	13,877	2,198,701	14,353	2,388,756

24-29

SOURCE As indicated

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

08/05/08 DR

24-42

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
11,877	0.580%	2,089,363	12,118	1,802,602	10,455	2,346,154	13,608	2,126,091	12,331	1,495,145	8,672	1,870,490	10,849	1,870,929	10,851
(495)	0.580%	(102,715)	(596)	(116,991)	(679)	(116,243)	(674)	(135,468)	(786)	(173,012)	(1,003)	(150,752)	(874)	(100,908)	(585)
0	0.580%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.580%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,875	0.580%	749,130	4,345	783,217	4,543	645,341	3,743	656,591	3,808	616,494	3,576	688,269	3,992	706,580	4,098
1,059	0.580%	176,361	1,023	210,412	1,220	209,219	1,213	209,451	1,215	203,994	1,183	203,303	1,179	181,073	1,050
17,315		2,912,139	16,890	2,679,240	15,540	3,084,471	17,890	2,856,665	16,569	2,142,621	12,427	2,611,310	15,146	2,658,067	15,417
3,754	0.580%	399,264	2,316	545,536	3,164	577,677	3,351	624,290	3,621	936,506	5,432	909,683	5,276	799,218	4,635
(2,745)	0.580%	(734,503)	(4,260)	(764,216)	(4,432)	(1,668,643)	(9,678)	(1,586,004)	(9,199)	(2,578,863)	(14,957)	(2,860,234)	(16,589)	(1,155,342)	(6,701)
114	0.580%	21,934	127	24,164	140	26,615	154	28,803	167	30,940	179	6,333	37	17,085	99
2,146	0.580%	690,777	4,007	901,548	5,229	1,439,059	8,347	1,502,564	8,715	602,591	3,495	739,819	4,291	675,491	3,918
3,269		377,472	2,189	707,032	4,101	374,708	2,173	569,653	3,304	(1,008,826)	(5,851)	(1,204,399)	(6,986)	336,452	1,951
15,169		2,221,362	14,701	1,777,692	11,439	1,645,412	15,717	1,354,101	13,265	1,540,030	18,278	1,871,491	22,131	2,321,615	13,465

24-29

SOURCE As indicated

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

08/05/08 PB

24-49.3

Aqua Utilities Inc.
Summit Chase - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.583%	1,850,777	10,790	1,634,935	9,532	1,748,924	10,196	1,607,823	9,374	1,833,110	10,687	1,896,851	11,059	2,019,818
Allowance for Bad Debt	0.583%	(60,221)	(351)	(63,664)	(371)	(63,413)	(370)	(83,655)	(488)	(77,442)	(451)	(84,047)	(490)	(84,175)
Temporary Investments	0.583%	0	0	5,092	30	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.583%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.583%	659,907	3,847	670,701	3,910	609,769	3,555	699,092	4,076	746,285	4,351	831,743	4,849	829,001
Prepayments	0.583%	153,113	893	155,190	905	155,700	908	153,806	897	170,702	995	172,560	1,006	180,144
Total Assets		2,603,576	15,179	2,402,254	14,005	2,450,980	14,289	2,377,066	13,858	2,672,655	15,582	2,817,107	16,424	2,944,788
Accounts Payable	0.583%	2,281,410	(3,506)	673,624	3,927	762,950	4,448	593,216	3,458	658,664	3,840	788,593	4,597	838,418
Accrued Taxes	0.583%	(601,457)	25	(794,904)	(4,634)	(784,031)	(4,571)	(885,992)	(5,165)	(730,385)	(4,258)	(563,328)	(3,284)	(466,880)
Accrued Interest	0.583%	4,215	2,705	6,873	40	9,451	55	11,943	70	14,386	84	16,977	99	19,467
Misc. Current & Accrued Liabilities	0.583%	463,905	(777)	537,774	3,135	558,454	3,256	291,076	1,697	312,626	1,823	376,164	2,193	365,027
Total Liabilities		2,148,073	12,523	423,367	2,468	546,824	3,188	10,243	60	255,291	1,488	618,406	3,605	556,032
Total Working Capital		455,503	2,656	1,978,887	10,870	1,904,156	11,033	2,366,823	12,161	2,417,364	13,759	2,198,701	14,231	2,388,756

24-29

SOURCE As indicated

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

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Sunny Hills
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	859,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,803,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	1.549%	1.528%
25	Assets Allocated - Water (line 10 x line 23)	40,319	40,620
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(33,265)	(5,142)
27			
28	Allocation Percentage - Sewer	0.481%	0.474%
29	Assets Allocated - Sewer (line 7 x line 17)	12,534	12,606
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(10,341)	(1,596)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	31,111	29,383
39	Sewer	8,919	8,424
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	38,165	64,861
47	Sewer (Lines 29-30+35+39+43)	11,112	19,434

Supporting Schedules: A-16, A-19

24-108
24-68

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Sunny Hills

08/05/08
PB

printed 5/16/2008 3:49 PM

PBC Reconciled to rate base

21.50

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

08/05/08
08

24-50.1

Aqua Utilities Inc.
Sunny Hills
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

24-63
24-63.1

24-63
24-63.1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
Accounts Receivable	1.549%	1,850,777	28,669	1,634,935	25,325	1,748,924	27,091	1,607,823	24,905	1,833,110	28,395	1,896,851	29,382	2,019,818
Allowance for Bad Debt	1.549%	(60,221)	(933)	(63,664)	(986)	(63,413)	(982)	(83,655)	(1,296)	(77,442)	(1,200)	(84,047)	(1,302)	(84,175)
Temporary Investments	1.549%	0	0	5,092	79	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.549%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.549%	659,907	10,222	670,701	10,389	609,769	9,445	699,092	10,829	746,285	11,560	831,743	12,884	829,001
Prepayments	1.549%	153,113	2,372	155,190	2,404	155,700	2,412	153,806	2,382	170,702	2,644	172,560	2,673	180,144
Total Assets		2,603,576	40,329	2,402,254	37,211	2,450,980	37,966	2,377,066	36,821	2,672,655	41,399	2,817,107	43,637	2,944,788
Accounts Payable	1.549%	2,281,410	(9,317)	673,624	10,434	762,950	11,818	593,216	9,189	658,664	10,203	788,593	12,215	638,418
Accrued Taxes	1.549%	(601,457)	65	(794,904)	(12,313)	(784,031)	(12,145)	(885,992)	(13,724)	(730,385)	(11,314)	(563,328)	(8,726)	(466,880)
Accrued Interest	1.549%	4,215	7,186	6,873	106	9,451	146	11,943	185	14,386	223	16,977	263	19,467
Misc. Current & Accrued Liabilities	1.549%	463,905	(2,065)	537,774	8,330	558,454	8,650	291,076	4,509	312,626	4,843	376,164	5,827	365,027
Total Liabilities		2,148,073	33,274	423,367	6,558	546,824	8,470	10,243	159	255,291	3,954	618,406	9,579	556,032
Total Working Capital		455,503	7,056	1,978,887	28,881	1,904,156	29,315	2,366,823	32,312	2,417,364	36,557	2,198,701	37,810	2,388,756

24-50

As indicated

24-50.2

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

PB 08/05/08

24-2 24-63 24-63 24-63 24-63 24-63 24-63 24-63 24-63

Allocation	Allocation July - Dec	24-63.1 Jul	Allocation	24-63.1 Aug	Allocation	24-63.1 Sep	Allocation	24-63.1 Oct	Allocation	24-63.1 Nov	Allocation	24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
31,287	1.528%	2,089,363	31,925	1,802,602	27,544	2,346,154	35,849	2,126,091	32,487	1,495,145	22,846	1,870,490	28,581	1,870,929	28,588
(1,304)	1.528%	(102,715)	(1,569)	(116,991)	(1,788)	(116,243)	(1,776)	(135,468)	(2,070)	(173,012)	(2,644)	(150,752)	(2,303)	(100,908)	(1,542)
0	1.528%	0	0	0	0	0	0	0	0	0	0	0	0	392	6
0	1.528%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,841	1.528%	749,130	11,447	783,217	11,968	645,341	9,861	656,591	10,033	616,494	9,420	688,269	10,517	706,580	10,797
2,790	1.528%	176,361	2,695	210,412	3,215	209,219	3,197	209,451	3,200	203,994	3,117	203,303	3,106	181,073	2,767
45,615		2,912,139	44,497	2,679,240	40,939	3,084,471	47,131	2,856,665	43,650	2,142,621	32,739	2,611,310	39,901	2,658,067	40,615
9,889	1.528%	399,264	6,101	545,536	8,336	577,677	8,827	624,290	9,539	936,506	14,310	909,683	13,900	799,218	12,212
(7,232)	1.528%	(734,503)	(11,223)	(764,216)	(11,677)	(1,668,643)	(25,497)	(1,586,004)	(24,234)	(2,578,863)	(39,405)	(2,860,234)	(43,704)	(1,155,342)	(17,654)
302	1.528%	21,934	335	24,164	369	26,615	407	28,803	440	30,940	473	6,333	97	17,085	261
5,654	1.528%	690,777	10,555	901,548	13,776	1,439,059	21,989	1,502,564	22,959	602,591	9,208	739,819	11,304	675,491	10,322
8,613		377,472	5,768	707,032	10,803	374,708	5,726	569,653	8,704	(1,008,826)	(15,415)	(1,204,399)	(18,403)	336,452	5,141
39,960		2,221,362	38,730	1,777,692	30,135	1,645,412	41,405	1,354,101	34,946	1,540,030	48,154	1,871,491	58,304	2,321,615	35,474

24-50

As indicated

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

08/05/08
DB

24-50.3

Aqua Utilities Inc.
Sunny Hills - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.481%	1,850,777	8,902	1,634,935	7,864	1,748,924	8,412	1,607,823	7,734	1,833,110	8,817	1,896,851	9,124	2,019,818
Allowance for Bad Debt	0.481%	(60,221)	(290)	(63,664)	(306)	(63,413)	(305)	(83,655)	(402)	(77,442)	(372)	(84,047)	(404)	(84,175)
Temporary Investments	0.481%	0	0	5,092	24	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.481%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.481%	659,907	3,174	670,701	3,226	609,769	2,933	699,092	3,363	746,285	3,590	831,743	4,001	829,001
Prepayments	0.481%	153,113	736	155,190	746	155,700	749	153,806	740	170,702	821	172,560	830	180,144
Total Assets		2,603,576	12,523	2,402,254	11,555	2,450,980	11,789	2,377,066	11,434	2,672,655	12,855	2,817,107	13,550	2,944,788
Accounts Payable	0.481%	2,281,410	(2,893)	673,624	3,240	762,950	3,670	593,216	2,853	658,664	3,168	788,593	3,793	638,418
Accrued Taxes	0.481%	(601,457)	20	(794,904)	(3,823)	(784,031)	(3,771)	(885,992)	(4,262)	(730,385)	(3,513)	(563,328)	(2,710)	(466,880)
Accrued Interest	0.481%	4,215	2,231	6,873	33	9,451	45	11,943	57	14,386	69	16,977	82	19,467
Misc. Current & Accrued Liabilities	0.481%	463,905	(641)	537,774	2,587	558,454	2,686	291,076	1,400	312,626	1,504	376,164	1,809	365,027
Total Liabilities		2,148,073	10,332	423,367	2,036	546,824	2,630	10,243	49	255,291	1,228	618,406	2,975	556,032
Total Working Capital		455,503	2,191	1,978,887	8,968	1,904,156	9,103	2,366,823	10,034	2,417,364	11,352	2,198,701	11,741	2,388,756

24-50

As indicated

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

08/05/08 PB

20-50.4

24-2 24-63 24-63 24-63 24-63 24-63 24-63 24-63

Allocation	Allocation July - Dec	24-63.1 Jul	Allocation	24-63.1 Aug	Allocation	24-63.1 Sep	Allocation	24-63.1 Oct	Allocation	24-63.1 Nov	Allocation	24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
9,715	0.474%	2,089,363	9,904	1,802,602	8,544	2,346,154	11,121	2,126,091	10,078	1,495,145	7,087	1,870,490	8,866	1,870,929	8,868
(405)	0.474%	(102,715)	(487)	(116,991)	(555)	(116,243)	(551)	(135,468)	(642)	(173,012)	(820)	(150,752)	(715)	(100,908)	(478)
0	0.474%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.474%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,987	0.474%	749,130	3,551	783,217	3,712	645,341	3,059	656,591	3,112	616,494	2,922	688,269	3,262	706,580	3,349
866	0.474%	176,361	836	210,412	997	209,219	992	209,451	993	203,994	967	203,303	964	181,073	858
14,164		2,912,139	13,804	2,679,240	12,700	3,084,471	14,620	2,856,665	13,541	2,142,621	10,156	2,611,310	12,378	2,658,067	12,599
3,071	0.474%	399,264	1,893	545,536	2,586	577,677	2,738	624,290	2,959	936,506	4,439	909,683	4,312	799,218	3,788
(2,246)	0.474%	(734,503)	(3,482)	(764,216)	(3,622)	(1,668,643)	(7,909)	(1,586,004)	(7,518)	(2,578,863)	(12,224)	(2,860,234)	(13,558)	(1,155,342)	(5,476)
94	0.474%	21,934	104	24,164	115	26,615	126	28,803	137	30,940	147	6,333	30	17,085	81
1,756	0.474%	690,777	3,274	901,548	4,273	1,439,059	6,821	1,502,564	7,122	602,591	2,856	739,819	3,507	675,491	3,202
2,675		377,472	1,789	707,032	3,351	374,708	1,776	569,653	2,700	(1,008,826)	(4,782)	(1,204,399)	(5,709)	336,452	1,595
12,409		2,221,362	12,014	1,777,692	9,348	1,645,412	12,844	1,354,101	10,840	1,540,030	14,938	1,871,491	18,086	2,321,615	11,004

24-50

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Tangerine
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.736%	0.751%
25	Assets Allocated - Water (line 10 x line 23)	19,150	19,960
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(15,799)	(2,526)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	3,350	17,433
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Tangerine

08/05/08
DP6

printed 5/16/2008 3:37 PM

PBC

V- reconciled to rate base

24-51

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

08/05/08
DB

Aqua Utilities Inc.
Tangerine
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 / 24-63.1 Jan	Allocation	24-63 / 24-63.1 Feb	Allocation	24-63 / 24-63.1 Mar	Allocation	24-63 / 24-63.1 April	Allocation	24-63 / 24-63.1 May	Allocation	Jun
Accounts Receivable	0.736%	1,850,777	13,622	1,634,935	12,033	1,748,924	12,872	1,607,823	11,834	1,833,110	13,492	1,896,851	13,961	2,019,818
Allowance for Bad Debt	0.736%	(60,221)	(443)	(63,664)	(469)	(63,413)	(467)	(83,655)	(616)	(77,442)	(570)	(84,047)	(619)	(84,175)
Temporary Investments	0.736%	0	0	5,092	37	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.736%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.736%	659,907	4,857	670,701	4,936	609,769	4,488	699,092	5,145	746,285	5,493	831,743	6,122	829,001
Prepayments	0.736%	153,113	1,127	155,190	1,142	155,700	1,146	153,806	1,132	170,702	1,256	172,560	1,270	180,144
Total Assets		2,603,576	19,162	2,402,254	17,681	2,450,980	18,039	2,377,066	17,495	2,672,655	19,671	2,817,107	20,734	2,944,788
Accounts Payable	0.736%	2,281,410	(4,427)	673,624	4,958	762,950	5,615	593,216	4,366	658,684	4,848	788,593	5,804	638,418
Accrued Taxes	0.736%	(601,457)	31	(794,904)	(5,850)	(784,031)	(5,770)	(885,992)	(6,521)	(730,385)	(5,376)	(563,328)	(4,146)	(466,880)
Accrued Interest	0.736%	4,215	3,414	6,873	51	9,451	70	11,943	88	14,386	106	16,977	125	19,467
Misc. Current & Accrued Liabilities	0.736%	463,905	(981)	537,774	3,958	558,454	4,110	291,076	2,142	312,626	2,301	376,164	2,769	365,027
Total Liabilities		2,148,073	15,810	423,367	3,116	546,824	4,025	10,243	75	255,291	1,879	618,406	4,551	556,032
Total Working Capital		455,503	3,353	1,978,887	13,723	1,904,156	13,929	2,366,823	15,353	2,417,364	17,370	2,198,701	17,965	2,388,756

24-51

24-51.1

As indicated

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

08/05/08
08

24-51.2

24-2 | 24-63, 24-63.1 | 24-63, 24-63.1 | 24-63, 24-63.1 | 24-63, 24-63.1 | 24-63, 24-63.1 | 24-63, 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
14,866	0.751%	2,089,363	15,691	1,802,602	13,538	2,346,154	17,620	2,126,091	15,967	1,495,145	11,229	1,870,490	14,047	1,870,929	14,051
(620)	0.751%	(102,715)	(771)	(116,991)	(879)	(116,243)	(873)	(135,468)	(1,017)	(173,012)	(1,299)	(150,752)	(1,132)	(100,908)	(758)
0	0.751%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.751%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,101	0.751%	749,130	5,626	783,217	5,882	645,341	4,847	656,591	4,931	616,494	4,630	688,269	5,169	706,580	5,306
1,326	0.751%	176,361	1,324	210,412	1,580	209,219	1,571	209,451	1,573	203,994	1,532	203,303	1,527	181,073	1,360
21,674		2,912,139	21,870	2,679,240	20,121	3,084,471	23,164	2,856,665	21,454	2,142,621	16,091	2,611,310	19,611	2,658,067	19,962
4,699	0.751%	399,264	2,998	545,536	4,097	577,677	4,338	624,290	4,688	936,506	7,033	909,683	6,832	799,218	6,002
(3,436)	0.751%	(734,503)	(5,516)	(764,216)	(5,739)	(1,668,643)	(12,532)	(1,586,004)	(11,911)	(2,578,863)	(19,367)	(2,860,234)	(21,480)	(1,155,342)	(8,677)
143	0.751%	21,934	165	24,164	181	26,615	200	28,803	216	30,940	232	6,333	48	17,085	128
2,687	0.751%	690,777	5,188	901,548	6,771	1,439,059	10,807	1,502,564	11,284	602,591	4,525	739,819	5,556	675,491	5,073
4,092		377,472	2,835	707,032	5,310	374,708	2,814	569,653	4,278	(1,008,826)	(7,576)	(1,204,399)	(9,045)	336,452	2,527
18,987		2,221,362	19,035	1,777,692	14,811	1,645,412	20,350	1,354,101	17,175	1,540,030	23,667	1,871,491	28,656	2,321,615	17,435

24-51

Source As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

The Woods
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	875,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.		
24	Allocation Percentage - Water	0.203%	0.200%
25	Assets Allocated - Water (line 10 x line 23)	5,292	5,323
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(4,366)	(674)
27			
28	Allocation Percentage - Sewer	0.193%	0.190%
29	Assets Allocated - Sewer (line 7 x line 17)	5,014	5,042
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(4,137)	(638)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	321	161
43	Sewer	8,437	5,495
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,247	4,809 ✓
47	Sewer (Lines 29-30+35+39+43)	7,314	9,899 ✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: MFR A-17 The Woods

08/05/08
PAB

printed 5/16/2008 3:38 PM

PBC

✓ - Reconciled to rate base

21-52

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

08/05/08
CB

24-52.1

Aqua Utilities Inc.
The Woods
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.203%	1,850,777	3,757	1,634,935	3,319	1,748,924	3,550	1,607,823	3,264	1,833,110	3,721	1,896,851	3,851	2,019,818
Allowance for Bad Debt	0.203%	(60,221)	(122)	(63,664)	(129)	(63,413)	(129)	(83,655)	(170)	(77,442)	(157)	(84,047)	(171)	(84,175)
Temporary Investments	0.203%	0	0	5,092	10	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.203%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.203%	659,907	1,340	670,701	1,362	609,769	1,238	699,092	1,419	746,285	1,515	831,743	1,688	829,001
Prepayments	0.203%	153,113	311	155,190	315	155,700	316	153,806	312	170,702	347	172,560	350	180,144
Total Assets		2,603,576	5,285	2,402,254	4,877	2,450,980	4,975	2,377,066	4,825	2,672,655	5,425	2,817,107	5,719	2,944,788
Accounts Payable	0.203%	2,281,410	(1,221)	673,624	1,367	762,950	1,549	593,216	1,204	658,664	1,337	788,593	1,601	638,418
Accrued Taxes	0.203%	(601,457)	9	(794,904)	(1,614)	(784,031)	(1,592)	(885,992)	(1,799)	(730,385)	(1,483)	(563,328)	(1,144)	(466,880)
Accrued Interest	0.203%	4,215	942	6,873	14	9,451	19	11,943	24	14,386	29	16,977	34	19,467
Misc. Current & Accrued Liabilities	0.203%	463,905	(271)	537,774	1,092	558,454	1,134	291,076	591	312,626	635	376,164	764	365,027
Total Liabilities		2,148,073	4,361	423,367	859	546,824	1,110	10,243	21	255,291	518	618,406	1,255	556,032
Total Working Capital		455,503	925	1,978,887	3,785	1,904,156	3,842	2,366,823	4,235	2,417,364	4,791	2,198,701	4,955	2,388,756

24-52

As indicated

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

08/05/08
RB

24-52.2

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
4,100	0.200%	2,089,363	4,179	1,802,602	3,605	2,346,154	4,692	2,126,091	4,252	1,495,145	2,990	1,870,490	3,741	1,870,929	3,742
(171)	0.200%	(102,715)	(205)	(116,991)	(234)	(116,243)	(232)	(135,468)	(271)	(173,012)	(346)	(150,752)	(302)	(100,908)	(202)
0	0.200%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.200%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,683	0.200%	749,130	1,498	783,217	1,566	645,341	1,291	656,591	1,313	616,494	1,233	688,269	1,377	706,580	1,413
366	0.200%	176,361	353	210,412	421	209,219	418	209,451	419	203,994	408	203,303	407	181,073	362
5,978		2,912,139	5,824	2,679,240	5,358	3,084,471	6,169	2,856,665	5,713	2,142,621	4,285	2,611,310	5,223	2,658,067	5,316
1,296	0.200%	399,264	799	545,536	1,091	577,677	1,155	624,290	1,249	936,506	1,873	909,683	1,819	799,218	1,598
(948)	0.200%	(734,503)	(1,469)	(764,216)	(1,528)	(1,668,643)	(3,337)	(1,586,004)	(3,172)	(2,578,863)	(5,158)	(2,860,234)	(5,720)	(1,155,342)	(2,311)
40	0.200%	21,934	44	24,164	48	26,615	53	28,803	58	30,940	62	6,333	13	17,085	34
741	0.200%	690,777	1,382	901,548	1,803	1,439,059	2,878	1,502,564	3,005	602,591	1,205	739,819	1,480	675,491	1,351
1,129		377,472	755	707,032	1,414	374,708	749	569,653	1,139	(1,008,826)	(2,018)	(1,204,399)	(2,409)	336,452	673
5,237		2,221,362	5,069	1,777,692	3,944	1,645,412	5,420	1,354,101	4,574	1,540,030	6,303	1,871,491	7,631	2,321,615	4,643

24-52

As indicated

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

08/04/08
AB

24-523

Aqua Utilities Inc.
The Woods - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.193%	1,850,777	3,572	1,634,935	3,155	1,748,924	3,375	1,607,823	3,103	1,833,110	3,538	1,896,851	3,661	2,019,818
Allowance for Bad Debt	0.193%	(60,221)	(116)	(63,664)	(123)	(63,413)	(122)	(83,655)	(161)	(77,442)	(149)	(84,047)	(162)	(64,175)
Temporary Investments	0.193%	0	0	5,092	10	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.193%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.193%	659,907	1,274	670,701	1,294	609,769	1,177	699,092	1,349	746,285	1,440	831,743	1,605	829,001
Prepayments	0.193%	153,113	296	155,190	300	155,700	301	153,806	297	170,702	329	172,560	333	180,144
Total Assets		2,603,576	5,025	2,402,254	4,636	2,450,980	4,730	2,377,066	4,588	2,672,655	5,158	2,817,107	5,437	2,944,788
Accounts Payable	0.193%	2,281,410	(1,161)	673,624	1,300	762,950	1,472	593,216	1,145	658,664	1,271	788,593	1,522	638,418
Accrued Taxes	0.193%	(601,457)	8	(794,904)	(1,534)	(784,031)	(1,513)	(885,992)	(1,710)	(730,385)	(1,410)	(563,328)	(1,087)	(466,880)
Accrued Interest	0.193%	4,215	895	6,873	13	9,451	18	11,943	23	14,386	28	16,977	33	19,467
Misc. Current & Accrued Liabilities	0.193%	463,905	(257)	537,774	1,038	558,454	1,078	291,076	562	312,626	603	376,164	726	365,027
Total Liabilities		2,148,073	4,146	423,367	817	546,824	1,055	10,243	20	255,291	493	618,406	1,194	556,032
Total Working Capital		455,503	879	1,978,887	3,598	1,904,156	3,653	2,366,823	4,026	2,417,364	4,555	2,198,701	4,711	2,388,756

24-52

As indicated

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

08/05/08 AB

24-524

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
3,898	0.190%	2,089,363	3,970	1,802,602	3,425	2,346,154	4,458	2,126,091	4,040	1,495,145	2,841	1,870,490	3,554	1,870,929	3,555
(162)	0.190%	(102,715)	(195)	(116,991)	(222)	(116,243)	(221)	(135,468)	(257)	(173,012)	(329)	(150,752)	(286)	(100,908)	(192)
0	0.190%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.190%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,600	0.190%	749,130	1,423	783,217	1,488	645,341	1,226	656,591	1,248	616,494	1,171	688,269	1,308	706,580	1,343
348	0.190%	176,361	335	210,412	400	209,219	398	209,451	398	203,994	388	203,303	386	181,073	344
5,683		2,912,139	5,533	2,679,240	5,091	3,084,471	5,860	2,856,665	5,428	2,142,621	4,071	2,611,310	4,961	2,658,067	5,050
1,232	0.190%	399,264	759	545,536	1,037	577,677	1,098	624,290	1,186	936,506	1,779	909,683	1,728	799,218	1,519
(901)	0.190%	(734,503)	(1,396)	(764,216)	(1,452)	(1,668,643)	(3,170)	(1,586,004)	(3,013)	(2,578,863)	(4,900)	(2,860,234)	(5,434)	(1,155,342)	(2,195)
38	0.190%	21,934	42	24,164	46	26,615	51	28,803	55	30,940	59	6,333	12	17,085	32
705	0.190%	690,777	1,312	901,548	1,713	1,439,059	2,734	1,502,564	2,855	602,591	1,145	739,819	1,406	675,491	1,283
1,073		377,472	717	707,032	1,343	374,708	712	569,653	1,082	(1,008,826)	(1,917)	(1,204,399)	(2,288)	336,452	639
4,979		2,221,362	4,816	1,777,692	3,747	1,645,412	5,149	1,354,101	4,345	1,540,030	5,988	1,871,491	7,250	2,321,615	4,411

24-52

Source: As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Tomoka/Twin Rivers
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.725%	0.714%
25	Assets Allocated - Water (line 10 x line 23)	18,871	18,979
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(15,569)	(2,402)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	3,302	16,577
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Description: MFR H-17 100f 10

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

08/05/08
PBC

printed 5/16/2008 3:36 PM

PBC √- Reconciled to rate base.

24-53

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

Aqua Utilities Inc.
Tomoka - Twin River
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08 DB

24-53.1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	Jan (24-63, 24-63.1)	Allocation	Feb (24-63, 24-63.1)	Allocation	Mar (24-63, 24-63.1)	Allocation	April (24-63, 24-63.1)	Allocation	May (24-62, 24-63.1)	Allocation	Jun (24-63, 24-63.1)
Accounts Receivable	0.725%	1,850,777	13,418	1,634,935	11,853	1,748,924	12,680	1,607,823	11,657	1,833,110	13,290	1,896,851	13,752	2,019,818
Allowance for Bad Debt	0.725%	(60,221)	(437)	(63,664)	(462)	(63,413)	(460)	(83,655)	(606)	(77,442)	(561)	(84,047)	(609)	(84,175)
Temporary Investments	0.725%	0	0	5,092	37	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.725%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.725%	659,907	4,784	670,701	4,863	609,769	4,421	699,092	5,068	746,285	5,411	831,743	6,030	829,001
Prepayments	0.725%	153,113	1,110	155,190	1,125	155,700	1,129	153,806	1,115	170,702	1,238	172,560	1,251	180,144
Total Assets		2,603,576	18,876	2,402,254	17,416	2,450,980	17,770	2,377,066	17,234	2,672,655	19,377	2,817,107	20,424	2,944,788
Accounts Payable	0.725%	2,281,410	(4,361)	673,624	4,884	762,950	5,531	593,216	4,301	658,664	4,775	788,593	5,717	638,418
Accrued Taxes	0.725%	(601,457)	31	(794,904)	(5,763)	(784,031)	(5,684)	(885,992)	(6,423)	(730,385)	(5,295)	(563,328)	(4,084)	(466,880)
Accrued Interest	0.725%	4,215	3,363	6,873	50	9,451	69	11,943	87	14,386	104	16,977	123	19,467
Misc. Current & Accrued Liabilities	0.725%	463,905	(967)	537,774	3,899	558,454	4,049	291,076	2,110	312,626	2,267	376,164	2,727	365,027
Total Liabilities		2,148,073	15,574	423,367	3,069	546,824	3,964	10,243	74	255,291	1,851	618,406	4,483	556,032
Total Working Capital		455,503	3,302	1,978,887	13,517	1,904,156	13,721	2,366,823	15,123	2,417,364	17,110	2,198,701	17,697	2,388,756

24-53

As indicated

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

08/05/08
AB

24-2 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
14,644	0.714%	2,089,363	14,918	1,802,602	12,871	2,346,154	16,752	2,126,091	15,180	1,495,145	10,675	1,870,490	13,355	1,870,929	13,358
(610)	0.714%	(102,715)	(733)	(116,991)	(835)	(116,243)	(830)	(135,468)	(967)	(173,012)	(1,235)	(150,752)	(1,076)	(100,908)	(720)
0	0.714%	0	0	0	0	0	0	0	0	0	0	0	0	392	3
0	0.714%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6,010	0.714%	749,130	5,349	783,217	5,592	645,341	4,608	656,591	4,688	616,494	4,402	688,269	4,914	706,580	5,045
1,306	0.714%	176,361	1,259	210,412	1,502	209,219	1,494	209,451	1,495	203,994	1,457	203,303	1,452	181,073	1,293
21,350		2,912,139	20,793	2,679,240	19,130	3,084,471	22,023	2,856,865	20,397	2,142,621	15,298	2,611,310	18,645	2,658,067	18,979
4,629	0.714%	399,264	2,851	545,536	3,895	577,677	4,125	624,290	4,457	936,506	6,687	909,683	6,495	799,218	5,706
(3,385)	0.714%	(734,503)	(5,244)	(764,216)	(5,457)	(1,668,643)	(11,914)	(1,586,004)	(11,324)	(2,578,863)	(18,413)	(2,860,234)	(20,422)	(1,155,342)	(8,249)
141	0.714%	21,934	157	24,164	173	26,615	190	28,803	206	30,940	221	6,333	45	17,085	122
2,646	0.714%	690,777	4,932	901,548	6,437	1,439,059	10,275	1,502,564	10,728	602,591	4,302	739,819	5,282	675,491	4,823
4,031		377,472	2,695	707,032	5,048	374,708	2,675	569,653	4,067	(1,008,826)	(7,203)	(1,204,399)	(8,599)	336,452	2,402
18,703		2,221,362	18,098	1,777,692	14,082	1,645,412	19,348	1,354,101	16,329	1,540,030	22,501	1,871,491	27,244	2,321,615	16,576

21-53

24-53.2

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Valencia Terrace
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.947%	0.933%
25	Assets Allocated - Water (line 10 x line 23)	24,661	24,792
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(20,338)	(3,138)
27			
28	Allocation Percentage - Sewer	0.931%	0.920%
29	Assets Allocated - Sewer (line 7 x line 17)	24,233	24,442
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(19,993)	(3,094)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	19,261	18,191
39	Sewer	19,385	18,308
40			
41	Other Deferred Debits		
42	Water	277	139
43	Sewer	9,316	8,220
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	23,851	39,983
47	Sewer (Lines 29-30+35+39+43)	32,941	47,876

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt.080121-WS ; ACN 08-093-1-1
Description: MFR A-17 Valencia Terrace

08/05/08
PB

PBC Reconciled to Rate Base

printed 5/16/2008 3:39 PM

24-51

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

08/05/08 DAB

24-54.1

Aqua Utilities Inc.
Valencia Terrace
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.947%	1,850,777	17,527	1,634,935	15,483	1,748,924	16,562	1,607,823	15,226	1,833,110	17,360	1,896,851	17,963	2,019,818
Allowance for Bad Debt	0.947%	(60,221)	(570)	(63,664)	(603)	(63,413)	(601)	(83,655)	(792)	(77,442)	(733)	(84,047)	(796)	(84,175)
Temporary Investments	0.947%	0	0	5,092	48	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.947%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.947%	659,907	6,249	670,701	6,352	609,769	5,775	699,092	6,620	746,285	7,067	831,743	7,877	829,001
Prepayments	0.947%	153,113	1,450	155,190	1,470	155,700	1,474	153,806	1,457	170,702	1,617	172,560	1,634	180,144
Total Assets		2,603,576	24,656	2,402,254	22,749	2,450,960	23,211	2,377,066	22,511	2,672,655	25,310	2,817,107	26,678	2,944,788
Accounts Payable	0.947%	2,281,410	(5,696)	673,624	6,379	762,950	7,225	593,216	5,618	658,664	6,238	788,593	7,468	638,418
Accrued Taxes	0.947%	(601,457)	40	(794,904)	(7,528)	(784,031)	(7,425)	(885,992)	(8,390)	(730,385)	(6,917)	(563,328)	(5,335)	(466,880)
Accrued Interest	0.947%	4,215	4,393	6,873	65	9,451	90	11,943	113	14,386	136	16,977	161	19,487
Misc. Current & Accrued Liabilities	0.947%	463,905	(1,263)	537,774	5,093	558,454	5,289	291,076	2,756	312,626	2,961	376,164	3,562	365,027
Total Liabilities		2,148,073	20,342	423,367	4,009	546,824	5,178	10,243	97	255,291	2,418	618,406	5,856	556,032
Total Working Capital		455,503	4,314	1,978,887	17,657	1,904,156	17,922	2,366,823	19,754	2,417,364	22,349	2,198,701	23,116	2,388,756

24-54

As indicated

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

08/05/08
DB

24-54.2

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
19,128	0.933%	2,089,363	19,494	1,802,602	16,818	2,346,154	21,890	2,126,091	19,836	1,495,145	13,950	1,870,490	17,452	1,870,929	17,456
(797)	0.933%	(102,715)	(958)	(116,991)	(1,092)	(116,243)	(1,085)	(135,468)	(1,264)	(173,012)	(1,614)	(150,752)	(1,407)	(100,908)	(941)
0	0.933%	0	0	0	0	0	0	0	0	0	0	0	0	392	4
0	0.933%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,851	0.933%	749,130	6,989	783,217	7,307	645,341	6,021	656,591	6,126	616,494	5,752	688,269	6,422	706,580	6,592
1,706	0.933%	176,361	1,645	210,412	1,963	209,219	1,952	209,451	1,954	203,994	1,903	203,303	1,897	181,073	1,689
27,887		2,912,139	27,170	2,679,240	24,997	3,084,471	28,778	2,856,665	26,653	2,142,621	19,991	2,611,310	24,364	2,658,067	24,800
6,046	0.933%	399,264	3,725	545,536	5,090	577,677	5,390	624,290	5,825	936,506	8,738	909,683	8,487	799,218	7,457
(4,421)	0.933%	(734,503)	(6,853)	(764,216)	(7,130)	(1,668,643)	(15,568)	(1,586,004)	(14,797)	(2,578,863)	(24,061)	(2,860,234)	(26,686)	(1,155,342)	(10,779)
184	0.933%	21,934	205	24,164	225	26,615	248	28,803	269	30,940	289	6,333	59	17,085	159
3,457	0.933%	690,777	6,445	901,548	8,411	1,439,059	13,426	1,502,564	14,019	602,591	5,622	739,819	6,903	675,491	6,302
5,266		377,472	3,522	707,032	6,597	374,708	3,496	569,653	5,315	(1,008,826)	(9,412)	(1,204,399)	(11,237)	336,452	3,139
24,430		2,221,362	23,648	1,777,692	18,401	1,645,412	25,282	1,354,101	21,338	1,540,030	29,403	1,871,491	35,601	2,321,615	21,661

24-54

As indicated

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

08/05/08
DB

24-54.3

Aqua Utilities Inc.
Valencia Terrace - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	Allocation Jan-June	Beginning Balance	Allocation	Jan	Allocation	Feb	Allocation	Mar	Allocation	April	Allocation	May	Allocation	Jun
			24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1	
Accounts Receivable	0.931%	1,850,777	17,231	1,634,935	15,221	1,748,924	16,282	1,607,823	14,969	1,833,110	17,066	1,896,851	17,660	2,019,818
Allowance for Bad Debt	0.931%	(60,221)	(561)	(63,664)	(593)	(63,413)	(590)	(83,655)	(779)	(77,442)	(721)	(84,047)	(782)	(84,175)
Temporary Investments	0.931%	0	0	5,092	47	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.931%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.931%	659,907	6,144	670,701	6,244	609,769	5,677	699,092	6,509	746,285	6,948	831,743	7,744	829,001
Prepayments	0.931%	153,113	1,425	155,190	1,445	155,700	1,450	153,806	1,432	170,702	1,589	172,560	1,607	180,144
Total Assets		2,603,576	24,239	2,402,254	22,365	2,450,980	22,819	2,377,066	22,130	2,672,855	24,882	2,817,107	26,227	2,944,788
Accounts Payable	0.931%	2,281,410	(5,600)	673,624	6,271	762,950	7,103	593,216	5,523	658,664	6,132	788,593	7,342	638,418
Accrued Taxes	0.931%	(601,457)	39	(794,904)	(7,401)	(784,031)	(7,299)	(885,992)	(8,249)	(730,385)	(6,800)	(563,328)	(5,245)	(466,880)
Accrued Interest	0.931%	4,215	4,319	6,873	64	9,451	88	11,943	111	14,386	134	16,977	158	19,467
Misc. Current & Accrued Liabilities	0.931%	463,905	(1,241)	537,774	5,007	558,454	5,199	291,076	2,710	312,626	2,911	376,164	3,502	365,027
Total Liabilities		2,148,073	19,999	423,367	3,942	546,824	5,091	10,243	95	255,291	2,377	618,406	5,757	556,032
Total Working Capital		455,503	4,241	1,978,887	17,358	1,904,156	17,619	2,366,823	19,421	2,417,364	21,972	2,198,701	22,725	2,388,756

24-2

24-54

As indicated

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

08/05/08 F-12

24-2 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-63 24-63.1 24-54 H

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
18,805	0.920%	2,089,363	19,222	1,802,602	16,584	2,346,154	21,585	2,126,091	19,560	1,495,145	13,755	1,870,490	17,209	1,870,929	17,213
(784)	0.920%	(102,715)	(945)	(116,991)	(1,076)	(116,243)	(1,069)	(135,468)	(1,246)	(173,012)	(1,592)	(150,752)	(1,387)	(100,908)	(928)
0	0.920%	0	0	0	0	0	0	0	0	0	0	0	0	392	4
0	0.920%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7,718	0.920%	749,130	6,892	783,217	7,206	645,341	5,937	656,591	6,041	616,494	5,672	688,269	6,332	706,580	6,501
1,677	0.920%	176,361	1,623	210,412	1,936	209,219	1,925	209,451	1,927	203,994	1,877	203,303	1,870	181,073	1,666
27,416		2,912,139	26,792	2,679,240	24,649	3,084,471	28,377	2,856,665	26,281	2,142,621	19,712	2,811,310	24,024	2,658,067	24,454
5,944	0.920%	399,264	3,673	545,536	5,019	577,677	5,315	624,290	5,743	936,506	8,616	909,683	8,369	799,218	7,353
(4,347)	0.920%	(734,503)	(6,757)	(764,216)	(7,031)	(1,668,643)	(15,352)	(1,586,004)	(14,591)	(2,578,863)	(23,726)	(2,860,234)	(26,314)	(1,155,342)	(10,629)
181	0.920%	21,934	202	24,164	222	26,615	245	28,803	265	30,940	285	6,333	58	17,085	157
3,398	0.920%	690,777	6,355	901,548	8,294	1,439,059	13,239	1,502,564	13,824	602,591	5,544	739,819	6,806	675,491	6,215
5,177		377,472	3,473	707,032	6,505	374,708	3,447	569,653	5,241	(1,008,826)	(9,281)	(1,204,399)	(11,080)	336,452	3,095
24,018		2,221,362	23,319	1,777,692	18,144	1,645,412	24,930	1,354,101	21,041	1,540,030	28,993	1,871,491	35,105	2,321,615	21,359

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Venetian Village
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,560
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,087
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.441%	0.435%
25	Assets Allocated - Water (line 10 x line 23)	11,490	11,556
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(9,480)	(1,463)
27			
28	Allocation Percentage - Sewer	0.254%	0.250%
29	Assets Allocated - Sewer (line 7 x line 17)	6,615	6,653
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(5,458)	(842)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	6,974	6,587
39	Sewer	4,429	4,183
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	8,984	16,680
47	Sewer (Lines 29-30+35+39+43)	5,586	9,994

Supporting Schedules: A-18, A-19

24-108 24-108

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Venetian Village

08/05/08
RR

printed 5/16/2008 3:40 PM

✓ - Reconciled to Rate Base

PBC

24-55

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

08/05/08 RB

24-55.1

Aqua Utilities Inc.
Venetian Village
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

	24-2 Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.441%	1,850,777	8,162	1,834,935	7,210	1,748,924	7,713	1,607,823	7,090	1,833,110	8,084	1,896,851	8,365	2,019,818
Allowance for Bad Debt	0.441%	(60,221)	(266)	(63,664)	(281)	(63,413)	(280)	(83,655)	(369)	(77,442)	(342)	(84,047)	(371)	(84,175)
Temporary Investments	0.441%	0	0	5,092	22	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.441%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.441%	659,907	2,910	670,701	2,958	609,769	2,689	699,092	3,083	746,285	3,291	831,743	3,668	829,001
Prepayments	0.441%	153,113	675	155,190	684	155,700	687	153,806	678	170,702	753	172,560	761	180,144
Total Assets		2,603,576	11,482	2,402,254	10,594	2,450,980	10,809	2,377,066	10,483	2,672,655	11,786	2,817,107	12,423	2,944,788
Accounts Payable	0.441%	2,281,410	(2,652)	673,624	2,971	762,950	3,365	593,216	2,616	658,664	2,905	788,593	3,478	638,418
Accrued Taxes	0.441%	(601,457)	19	(794,904)	(3,506)	(784,031)	(3,458)	(885,992)	(3,907)	(730,385)	(3,221)	(563,328)	(2,484)	(466,880)
Accrued Interest	0.441%	4,215	2,046	6,873	30	9,451	42	11,943	53	14,386	63	16,977	75	19,467
Misc. Current & Accrued Liabilities	0.441%	463,905	(588)	537,774	2,372	558,454	2,463	291,076	1,284	312,626	1,379	376,164	1,659	365,027
Total Liabilities		2,148,073	9,473	423,367	1,867	546,824	2,411	10,243	45	255,291	1,126	618,406	2,727	556,032
Total Working Capital		455,503	2,009	1,978,887	8,222	1,904,156	8,346	2,366,823	9,199	2,417,364	10,408	2,198,701	10,765	2,388,756

24-55

As indicated

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

08/05/08
PR

24-65.2

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
8,907	0.435%	2,089,363	9,089	1,802,602	7,841	2,346,154	10,206	2,126,091	9,248	1,495,145	6,504	1,870,490	8,137	1,870,929	8,139
(371)	0.435%	(102,715)	(447)	(116,991)	(509)	(116,243)	(506)	(135,468)	(589)	(173,012)	(753)	(150,752)	(656)	(100,908)	(439)
0	0.435%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.435%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,656	0.435%	749,130	3,259	783,217	3,407	645,341	2,807	656,591	2,856	616,494	2,682	688,269	2,994	706,580	3,074
794	0.435%	176,361	767	210,412	915	209,219	910	209,451	911	203,994	887	203,303	884	181,073	788
12,987		2,912,139	12,668	2,679,240	11,655	3,084,471	13,417	2,856,665	12,426	2,142,621	9,320	2,611,310	11,359	2,658,067	11,563
2,815	0.435%	399,264	1,737	545,536	2,373	577,677	2,513	624,290	2,716	936,506	4,074	909,683	3,957	799,218	3,477
(2,059)	0.435%	(734,503)	(3,195)	(764,216)	(3,324)	(1,668,643)	(7,259)	(1,586,004)	(6,899)	(2,578,863)	(11,218)	(2,860,234)	(12,442)	(1,155,342)	(5,026)
86	0.435%	21,934	95	24,164	105	26,615	116	28,803	125	30,940	135	6,333	28	17,085	74
1,610	0.435%	690,777	3,005	901,548	3,922	1,439,059	6,260	1,502,564	6,536	602,591	2,621	739,819	3,218	675,491	2,938
2,452		377,472	1,642	707,032	3,076	374,708	1,630	569,653	2,478	(1,008,826)	(4,388)	(1,204,399)	(5,239)	336,452	1,464
11,377		2,221,362	11,026	1,777,692	8,579	1,645,412	11,787	1,354,101	9,949	1,540,030	13,709	1,871,491	16,598	2,321,615	10,099

24-65

As indicated

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC Venetian Village Sewer 08/05/08 AB

24-55.3

Aqua Utilities Inc.
Venetian Village - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.254%	1,850,777	4,701	1,634,935	4,153	1,748,924	4,442	1,607,823	4,084	1,833,110	4,656	1,896,851	4,818	2,019,818
Allowance for Bad Debt	0.254%	(60,221)	(153)	(63,664)	(162)	(63,413)	(161)	(83,655)	(212)	(77,442)	(197)	(84,047)	(213)	(84,175)
Temporary Investments	0.254%	0	0	5,092	13	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.254%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.254%	659,907	1,676	670,701	1,704	609,769	1,549	699,092	1,776	746,285	1,896	831,743	2,113	829,001
Prepayments	0.254%	153,113	389	155,190	394	155,700	395	153,806	391	170,702	434	172,560	438	180,144
Total Assets		2,603,576	6,613	2,402,254	6,102	2,450,980	6,225	2,377,066	6,038	2,672,655	6,789	2,817,107	7,155	2,944,788
Accounts Payable	0.254%	2,281,410	(1,528)	673,624	1,711	762,950	1,938	593,216	1,507	658,664	1,673	788,593	2,003	638,418
Accrued Taxes	0.254%	(601,457)	11	(794,904)	(2,019)	(784,031)	(1,991)	(885,992)	(2,250)	(730,385)	(1,855)	(563,328)	(1,431)	(466,880)
Accrued Interest	0.254%	4,215	1,178	6,873	17	9,451	24	11,943	30	14,386	37	16,977	43	19,467
Misc. Current & Accrued Liabilities	0.254%	463,905	(339)	537,774	1,366	558,454	1,418	291,076	739	312,626	794	376,164	955	365,027
Total Liabilities		2,148,073	5,456	423,367	1,075	546,824	1,389	10,243	26	255,291	648	618,406	1,571	556,032
Total Working Capital		455,503	1,157	1,978,887	4,736	1,904,156	4,807	2,366,823	5,298	2,417,364	5,994	2,198,701	6,200	2,388,756

24-55

Change As indicated

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

08/05/08 RB

24-55.4

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
5,130	0.250%	2,089,363	5,223	1,802,602	4,507	2,346,154	5,865	2,126,091	5,315	1,495,145	3,738	1,870,490	4,676	1,870,929	4,677
(214)	0.250%	(102,715)	(257)	(116,991)	(292)	(116,243)	(291)	(135,468)	(339)	(173,012)	(433)	(150,752)	(377)	(100,908)	(252)
0	0.250%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.250%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,106	0.250%	749,130	1,873	783,217	1,958	645,341	1,613	656,591	1,641	616,494	1,541	688,269	1,721	706,580	1,766
458	0.250%	176,361	441	210,412	526	209,219	523	209,451	524	203,994	510	203,303	508	181,073	453
7,480		2,912,139	7,280	2,679,240	6,698	3,084,471	7,711	2,856,665	7,142	2,142,621	5,357	2,611,310	6,528	2,658,067	6,645
1,622	0.250%	399,264	998	545,536	1,364	577,877	1,444	624,290	1,561	936,506	2,341	909,683	2,274	799,218	1,998
(1,186)	0.250%	(734,503)	(1,836)	(764,216)	(1,911)	(1,668,643)	(4,172)	(1,586,004)	(3,965)	(2,578,863)	(6,447)	(2,860,234)	(7,151)	(1,155,342)	(2,888)
49	0.250%	21,934	55	24,164	60	26,615	67	28,803	72	30,940	77	6,333	16	17,085	43
927	0.250%	690,777	1,727	901,548	2,254	1,439,059	3,598	1,502,564	3,756	602,591	1,506	739,819	1,850	675,491	1,689
1,412		377,472	944	707,032	1,768	374,708	937	569,653	1,424	(1,008,826)	(2,522)	(1,204,399)	(3,011)	336,452	841
6,553		2,221,362	6,337	1,777,692	4,931	1,645,412	6,774	1,354,101	5,718	1,540,030	7,879	1,871,491	9,539	2,321,615	5,804

24-55

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Village Water
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.487%	0.485%
25	Assets Allocated - Water (line 10 x line 23)	12,674	12,886
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,456)	(1,631)
27			
28	Allocation Percentage - Sewer	0.094%	0.092%
29	Assets Allocated - Sewer (line 7 x line 17)	2,437	2,451
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,011)	(310)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	29,147	23,560
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	2,217	11,255
47	Sewer (Lines 29-30+35+39+43)	29,573	25,701

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Description: MFR A-17 Village Water
Docket 080121-WS; ACN 08-093-1-1

08/05/08
DR6

printed 5/16/2008 3:39 PM

PBC

√- reconciled to rate base

24-56

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

08/05/08 AB

24-56.1

Aqua Utilities Inc.
Village Water
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.487%	1,850,777	9,009	1,634,935	7,958	1,748,924	8,513	1,607,823	7,826	1,833,110	8,923	1,896,851	9,233	2,019,818
Allowance for Bad Debt	0.487%	(60,221)	(293)	(63,664)	(310)	(63,413)	(309)	(83,655)	(407)	(77,442)	(377)	(84,047)	(409)	(84,175)
Temporary Investments	0.487%	0	0	5,092	25	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.487%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.487%	659,907	3,212	670,701	3,265	609,769	2,968	699,092	3,403	746,285	3,633	831,743	4,049	829,001
Prepayments	0.487%	153,113	745	155,190	755	155,700	758	153,806	749	170,702	831	172,560	840	180,144
Total Assets		2,603,576	12,674	2,402,254	11,694	2,450,980	11,931	2,377,066	11,571	2,672,655	13,010	2,817,107	13,713	2,944,788
Accounts Payable	0.487%	2,281,410	11,105	673,624	3,279	762,950	3,714	593,216	2,888	658,664	3,206	788,593	3,839	638,418
Accrued Taxes	0.487%	(601,457)	(2,928)	(794,904)	(3,869)	(784,031)	(3,816)	(885,992)	(4,313)	(730,385)	(3,555)	(563,328)	(2,742)	(466,880)
Accrued Interest	0.487%	4,215	21	6,873	33	9,451	46	11,943	58	14,386	70	16,977	83	19,467
Misc. Current & Accrued Liabilities	0.487%	463,905	2,258	537,774	2,618	558,454	2,718	291,076	1,417	312,626	1,522	376,164	1,831	365,027
Total Liabilities		2,148,073	10,456	423,367	2,061	546,824	2,662	10,243	50	255,291	1,243	618,406	3,010	556,032
Total Working Capital		455,503	2,217	1,978,887	9,633	1,904,156	9,269	2,366,823	11,521	2,417,364	11,767	2,198,701	10,703	2,388,756

24-56

As indicated

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

08/05/08
AB

24-5b.2

24.2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
9,832	0.485%	2,089,363	10,129	1,802,602	8,739	2,346,154	11,374	2,126,091	10,307	1,495,145	7,248	1,870,490	9,068	1,870,929	9,070
(410)	0.485%	(102,715)	(498)	(116,991)	(567)	(116,243)	(564)	(135,468)	(657)	(173,012)	(839)	(150,752)	(731)	(100,908)	(489)
0	0.485%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.485%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4,035	0.485%	749,130	3,632	783,217	3,797	645,341	3,129	656,591	3,183	616,494	2,989	688,269	3,337	706,580	3,425
877	0.485%	176,361	855	210,412	1,020	209,219	1,014	209,451	1,015	203,994	989	203,303	986	181,073	878
14,334		2,912,139	14,118	2,679,240	12,989	3,084,471	14,953	2,856,665	13,849	2,142,621	10,387	2,611,310	12,660	2,658,067	12,886
3,108	0.485%	399,264	1,936	545,536	2,645	577,677	2,801	624,290	3,027	936,506	4,540	909,683	4,410	799,218	3,875
(2,273)	0.485%	(734,503)	(3,561)	(764,216)	(3,705)	(1,668,643)	(8,090)	(1,586,004)	(7,689)	(2,578,863)	(12,502)	(2,860,234)	(13,866)	(1,155,342)	(5,601)
95	0.485%	21,934	106	24,164	117	26,615	129	28,803	140	30,940	150	6,333	31	17,085	83
1,777	0.485%	690,777	3,348	901,548	4,371	1,439,059	6,977	1,502,564	7,284	602,591	2,921	739,819	3,587	675,491	3,275
2,707		377,472	1,830	707,032	3,428	374,708	1,817	569,653	2,762	(1,008,826)	(4,891)	(1,204,399)	(5,839)	336,452	1,631
11,628		2,534,667	12,288	1,972,208	9,561	2,709,763	13,137	2,287,012	11,087	3,151,447	15,278	3,815,709	18,498	2,321,615	11,255

24-5b

As indicated

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

08/05/08 RB

21-563

Aqua Utilities Inc.
Village Water - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.094%	1,850,777	1,740	1,634,935	1,537	1,748,924	1,644	1,607,823	1,511	1,833,110	1,723	1,896,851	1,783	2,019,818
Allowance for Bad Debt	0.094%	(60,221)	(57)	(63,664)	(60)	(63,413)	(60)	(83,655)	(79)	(77,442)	(73)	(84,047)	(79)	(84,175)
Temporary Investments	0.094%	0	0	5,092	5	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.094%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.094%	659,907	620	670,701	630	609,769	573	699,092	657	746,285	702	831,743	782	829,001
Prepayments	0.094%	153,113	144	155,190	146	155,700	146	153,806	145	170,702	160	172,560	162	180,144
Total Assets		2,603,576	2,447	2,402,254	2,258	2,450,980	2,304	2,377,066	2,234	2,672,655	2,512	2,817,107	2,648	2,944,788
Accounts Payable	0.094%	2,281,410	(565)	673,624	633	762,950	717	593,216	558	658,664	619	788,593	741	638,418
Accrued Taxes	0.094%	(601,457)	4	(794,904)	(747)	(784,031)	(737)	(885,992)	(833)	(730,385)	(687)	(563,328)	(530)	(466,880)
Accrued Interest	0.094%	4,215	436	6,873	6	9,451	9	11,943	11	14,386	14	16,977	16	19,467
Misc. Current & Accrued Liabilities	0.094%	463,905	(125)	537,774	506	558,454	525	291,076	274	312,626	294	376,164	354	365,027
Total Liabilities		2,148,073	2,019	423,367	398	546,824	514	10,243	10	255,291	240	618,406	581	556,032
Total Working Capital		455,503	428	1,978,887	1,753	1,904,156	1,779	2,366,823	1,961	2,417,364	2,218	2,198,701	2,294	2,388,756

24-56

SOURCE As indicated

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

08/05/08
FG

24-2

Allocation	Allocation July - Dec	24-63.1 Jul	Allocation	24-63.1 Aug	Allocation	24-63.1 Sep	Allocation	24-63.1 Oct	Allocation	24-63.1 Nov	Allocation	24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
1,899	0.092%	2,089,363	1,922	1,802,602	1,658	2,346,154	2,158	2,126,091	1,956	1,495,145	1,376	1,870,490	1,721	1,870,929	1,721
(79)	0.092%	(102,715)	(94)	(116,991)	(108)	(116,243)	(107)	(135,468)	(125)	(173,012)	(159)	(150,752)	(139)	(100,908)	(93)
0	0.092%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.092%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
779	0.092%	749,130	689	783,217	721	645,341	594	656,591	604	616,494	567	688,269	633	706,580	650
169	0.092%	176,361	162	210,412	194	209,219	192	209,451	193	203,994	188	203,303	187	181,073	167
2,768		2,912,139	2,679	2,679,240	2,465	3,084,471	2,838	2,856,665	2,628	2,142,621	1,971	2,611,310	2,402	2,658,067	2,445
800	0.092%	399,264	367	545,536	502	577,877	531	624,290	574	936,506	862	909,683	837	799,218	735
(439)	0.092%	(734,503)	(676)	(764,216)	(703)	(1,668,643)	(1,535)	(1,586,004)	(1,459)	(2,578,863)	(2,373)	(2,860,234)	(2,631)	(1,155,342)	(1,063)
18	0.092%	21,934	20	24,164	22	26,615	24	28,803	26	30,940	28	6,333	6	17,085	16
343	0.092%	690,777	636	901,548	829	1,439,059	1,324	1,502,564	1,382	602,591	554	739,819	681	675,491	621
523		377,472	347	707,032	650	374,708	345	569,653	524	(1,008,826)	(928)	(1,204,399)	(1,108)	336,452	310
2,425		2,221,362	2,332	1,777,692	1,814	1,645,412	2,493	1,354,101	2,104	1,540,030	2,899	1,871,491	3,510	2,321,615	2,136

24-56

24-56.4

Source As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Welaka/Saratoga Harbour
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average	
1	Balance Sheet Accounts			
2	For All Systems:			
3	Accounts Receivable - Customer	1,650,777	1,870,929	A
4	Allowance for Bad Debts	(60,221)	(100,908)	
5	Temporary Investments	0	392	
6	Materials & Supplies	0	0	
7	Unbilled Revenues	659,907	706,580	
8	Prepayments	153,113	181,073	
9				
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067	
11				
12	Less:			
13	Accounts Payable	2,281,410	799,218	A
14	Accrued Taxes	(601,457)	(1,155,342)	
15	Accrued Interest	4,215	17,085	
16	Misc. Current & Accrued Liabilities	463,905	675,491	
17				
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452	
19				
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615	
21				
22	Allocation for this System:			
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.			
24	*Allocation Percentage - Water*	0.415%	0.408%	A
25	Assets Allocated - Water (line 10 x line 23)	10,793	10,855	
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(8,905)	(1,374)	
27				
28	*Allocation Percentage - Sewer*	0.000%	0.000%	
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA	
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA	
31				
32	Direct Assignment of CWC Accounts:			
33	Deferred Rate Case Expense			
34	Water	0	0	
35	Sewer	0	0	
36				
37	Other Regulatory Assets			
38	Water	24-68 6,979	24-68 8,591	
39	Sewer	0	0	
40				
41	Other Deferred Debits			
42	Water	0	0	
43	Sewer	0	0	
44				
45	Total Balance Sheet CWC-this system			
46	Water (Lines 25-26+34+38+42)	8,867	16,072	✓
47	Sewer (Lines 29-30+35+39+43)	0	0	✓

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Welaka

08/05/08
DB

printed 5/16/2008 3:41 PM

PBC

V- reconciled to rate base

24-57

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

08/05/08 GB

24-57.1

Aqua Utilities Inc.
Welaka - Saratoga
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.415%	1,850,777	7,681	1,634,935	6,785	1,748,924	7,258	1,607,823	6,672	1,833,110	7,607	1,896,851	7,872	2,019,818
Allowance for Bad Debt	0.415%	(60,221)	(250)	(63,664)	(264)	(63,413)	(263)	(83,655)	(347)	(77,442)	(321)	(84,047)	(349)	(84,175)
Temporary Investments	0.415%	0	0	5,092	21	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.415%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.415%	659,907	2,739	670,701	2,783	609,769	2,531	699,092	2,901	746,285	3,097	831,743	3,452	829,001
Prepayments	0.415%	153,113	635	155,190	644	155,700	646	153,806	638	170,702	708	172,560	716	180,144
Total Assets		2,603,576	10,805	2,402,254	9,969	2,450,980	10,172	2,377,066	9,865	2,672,655	11,092	2,817,107	11,691	2,944,788
Accounts Payable	0.415%	2,281,410	(2,496)	673,624	2,796	762,950	3,166	593,216	2,462	658,664	2,733	788,593	3,273	638,418
Accrued Taxes	0.415%	(601,457)	17	(794,904)	(3,299)	(784,031)	(3,254)	(885,992)	(3,677)	(730,385)	(3,031)	(563,328)	(2,338)	(466,880)
Accrued Interest	0.415%	4,215	1,925	6,873	29	9,451	39	11,943	50	14,386	60	16,977	70	19,467
Misc. Current & Accrued Liabilities	0.415%	463,905	(553)	537,774	2,232	558,454	2,318	291,076	1,208	312,626	1,297	376,164	1,561	365,027
Total Liabilities		2,148,073	8,915	423,367	1,757	546,824	2,269	10,243	43	255,291	1,059	618,406	2,566	556,032
Total Working Capital		455,503	1,890	1,978,887	7,738	1,904,156	7,854	2,366,823	8,657	2,417,364	9,794	2,198,701	10,130	2,388,756

24-57

As indicated

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

08/05/08 DB

24-2 24-63

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
8,382	0.408%	2,089,363	8,525	1,802,602	7,355	2,346,154	9,572	2,126,091	8,674	1,495,145	6,100	1,870,490	7,632	1,870,929	7,633
(349)	0.408%	(102,715)	(419)	(116,991)	(477)	(116,243)	(474)	(135,468)	(553)	(173,012)	(706)	(150,752)	(615)	(100,908)	(412)
0	0.408%	0	0	0	0	0	0	0	0	0	0	0	0	392	2
0	0.408%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3,440	0.408%	749,130	3,056	783,217	3,196	645,341	2,633	656,591	2,679	616,494	2,515	688,269	2,808	706,580	2,883
748	0.408%	176,361	720	210,412	858	209,219	854	209,451	855	203,994	832	203,303	829	181,073	739
12,221		2,912,139	11,882	2,679,240	10,931	3,084,471	12,585	2,856,665	11,655	2,142,621	8,742	2,611,310	10,654	2,658,067	10,845
2,649	0.408%	399,264	1,629	545,536	2,226	577,677	2,357	624,290	2,547	936,506	3,821	909,683	3,712	799,218	3,261
(1,938)	0.408%	(734,503)	(2,997)	(764,216)	(3,118)	(1,668,643)	(6,808)	(1,586,004)	(6,471)	(2,578,863)	(10,522)	(2,860,234)	(11,670)	(1,155,342)	(4,714)
81	0.408%	21,934	89	24,164	99	26,615	109	28,803	118	30,940	126	6,333	26	17,085	70
1,515	0.408%	690,777	2,818	901,548	3,678	1,439,059	5,871	1,502,564	6,130	602,591	2,459	739,819	3,018	675,491	2,756
2,308		377,472	1,540	707,032	2,885	374,708	1,529	569,653	2,324	(1,008,826)	(4,116)	(1,204,399)	(4,914)	336,452	1,373
10,706		2,221,362	10,341	1,777,692	8,047	1,645,412	11,056	1,354,101	9,331	1,540,030	12,858	1,871,491	15,568	2,321,615	9,472

24-57

84-57.2

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Wootens
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,906)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.078%	0.076%
25	Assets Allocated - Water (line 10 x line 23)	2,019	2,031
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(1,666)	(257)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24-68 1,223	24-68 1,155
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	1,576	2,929
47	Sewer (Lines 29-30+35+39+43)	0	0

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Wootens

08/05/08
PB

printed 5/16/2008 3:42 PM

V- reconciled to rate base

24-58

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

Aqua Utilities Inc.
Wootens
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

08/05/08

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.078%	1,850,777	1,444	1,634,935	1,275	1,748,924	1,364	1,607,823	1,254	1,833,110	1,430	1,896,851	1,480	2,019,818
Allowance for Bad Debt	0.078%	(60,221)	(47)	(63,664)	(50)	(63,413)	(49)	(83,655)	(65)	(77,442)	(60)	(84,047)	(66)	(84,175)
Temporary Investments	0.078%	0	0	5,092	4	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.078%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.078%	659,907	515	670,701	523	609,769	476	699,092	545	746,285	582	831,743	649	829,001
Prepayments	0.078%	153,113	119	155,190	121	155,700	121	153,806	120	170,702	133	172,560	135	180,144
Total Assets		2,603,576	2,031	2,402,254	1,874	2,450,980	1,912	2,377,066	1,854	2,672,655	2,085	2,817,107	2,197	2,944,788
Accounts Payable	0.078%	2,281,410	(469)	673,624	525	762,950	595	593,216	463	658,664	514	788,593	615	638,418
Accrued Taxes	0.078%	(601,457)	3	(794,904)	(620)	(784,031)	(612)	(885,992)	(691)	(730,385)	(570)	(563,328)	(439)	(466,880)
Accrued Interest	0.078%	4,215	362	6,873	5	9,451	7	11,943	9	14,386	11	16,977	13	19,467
Misc. Current & Accrued Liabilities	0.078%	463,905	(104)	537,774	419	558,454	436	291,076	227	312,626	244	376,164	293	365,027
Total Liabilities		2,148,073	1,675	423,367	330	546,824	427	10,243	8	255,291	199	618,406	482	556,032
Total Working Capital		455,503	355	1,978,887	1,454	1,904,156	1,476	2,366,823	1,627	2,417,364	1,841	2,198,701	1,904	2,388,756

24-58

24-58.1

As indicated

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

08/05/08 DB

24-58.2

24-2 Allocation	Allocation July - Dec	24-63 24-63.1 Jul	Allocation	24-63 24-63.1 Aug	Allocation	24-63 24-63.1 Sep	Allocation	24-63 24-63.1 Oct	Allocation	24-63 24-63.1 Nov	Allocation	24-63 24-63.1 Dec	Allocation	13 Month Average	13 Month Average - Allocation
1,575	0.076%	2,089,363	1,588	1,802,602	1,370	2,346,154	1,783	2,126,091	1,616	1,495,145	1,136	1,870,490	1,422	1,870,929	1,422
(66)	0.076%	(102,715)	(78)	(116,991)	(89)	(116,243)	(88)	(135,466)	(103)	(173,012)	(131)	(150,752)	(115)	(100,908)	(77)
0	0.076%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.076%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
647	0.076%	749,130	569	783,217	595	645,341	490	656,591	499	616,494	469	688,269	523	706,580	537
141	0.076%	176,361	134	210,412	160	209,219	159	209,451	159	203,994	155	203,303	155	181,073	138
2,297		2,912,139	2,213	2,679,240	2,036	3,084,471	2,344	2,856,665	2,171	2,142,621	1,628	2,611,310	1,985	2,658,067	2,020
498	0.076%	399,264	303	545,536	415	577,677	439	624,290	474	936,506	712	909,683	691	799,218	607
(364)	0.076%	(734,503)	(558)	(764,216)	(581)	(1,668,643)	(1,268)	(1,586,004)	(1,205)	(2,578,863)	(1,960)	(2,860,234)	(2,174)	(1,155,342)	(878)
15	0.076%	21,934	17	24,164	18	26,615	20	28,803	22	30,940	24	6,333	5	17,085	13
285	0.076%	690,777	525	901,548	685	1,439,059	1,094	1,502,564	1,142	602,591	458	739,819	562	675,491	513
434		377,472	287	707,032	537	374,708	285	569,653	433	(1,008,826)	(767)	(1,204,399)	(915)	336,452	256
2,012		2,221,362	1,926	1,777,692	1,499	1,645,412	2,059	1,354,101	1,738	1,540,030	2,395	1,871,491	2,900	2,321,615	1,764

24-58

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Zephyr Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	708,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	1.393%	1.373%
25	Assets Allocated - Water (line 10 x line 23)	36,280	36,488
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(29,932)	(4,619)
27			
28	Allocation Percentage - Sewer	1.385%	1.362%
29	Assets Allocated - Sewer (line 7 x line 17)	36,071	36,208
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(29,760)	(4,583)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	24,950	23,564
39	Sewer	24,850	23,469
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	31,297	55,433
47	Sewer (Lines 29-30+35+39+43)	31,161	55,094

Supporting Schedules: A-18, A-19

24-68 24-68

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Zephyr Shores

08/05/08
PB

printed 5/16/2008 3:43 PM

√ Reconciled to rate base

PBC

24-59

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

08/05/08
PE

24-59.1

Aqua Utilities Inc.
Zephyr Shores
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	1.393%	1,850,777	25,781	1,634,935	22,775	1,748,924	24,363	1,607,823	22,397	1,833,110	25,535	1,896,851	26,423	2,019,818
Allowance for Bad Debt	1.393%	(60,221)	(839)	(63,664)	(887)	(63,413)	(883)	(83,655)	(1,165)	(77,442)	(1,079)	(84,047)	(1,171)	(84,175)
Temporary Investments	1.393%	0	0	5,092	71	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.393%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.393%	659,907	9,193	670,701	9,343	609,769	8,494	699,092	9,738	746,285	10,396	831,743	11,586	829,001
Prepayments	1.393%	153,113	2,133	155,190	2,162	155,700	2,169	153,806	2,143	170,702	2,378	172,560	2,404	180,144
Total Assets		2,603,576	36,268	2,402,254	33,463	2,450,980	34,142	2,377,066	33,113	2,672,655	37,230	2,817,107	39,242	2,944,788
Accounts Payable	1.393%	2,281,410	(8,378)	673,624	9,384	762,950	10,628	593,216	8,263	658,664	9,175	788,593	10,985	638,418
Accrued Taxes	1.393%	(601,457)	59	(794,904)	(11,073)	(784,031)	(10,922)	(885,992)	(12,342)	(730,385)	(10,174)	(563,328)	(7,847)	(466,880)
Accrued Interest	1.393%	4,215	6,462	6,873	96	9,451	132	11,943	166	14,386	200	16,977	236	19,467
Misc. Current & Accrued Liabilities	1.393%	463,905	(1,857)	537,774	7,491	558,454	7,779	291,076	4,055	312,626	4,355	376,164	5,240	385,027
Total Liabilities		2,148,073	29,923	423,367	5,898	546,824	7,617	10,243	143	255,291	3,556	618,406	8,614	556,032
Total Working Capital		455,503	6,345	1,978,887	25,972	1,904,156	26,363	2,366,823	29,058	2,417,364	32,875	2,198,701	34,002	2,388,756

24-59

SOURCE As indicated

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

08/30/08

24-59.2

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
28,136	1.373%	2,089,383	28,687	1,802,602	24,750	2,346,154	32,213	2,126,091	29,191	1,495,145	20,528	1,870,490	25,682	1,870,929	25,688
(1,173)	1.373%	(102,715)	(1,410)	(116,991)	(1,606)	(116,243)	(1,596)	(135,468)	(1,860)	(173,012)	(2,375)	(150,752)	(2,070)	(100,908)	(1,385)
0	1.373%	0	0	0	0	0	0	0	0	0	0	0	0	392	5
0	1.373%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,548	1.373%	749,130	10,286	783,217	10,754	845,341	8,861	656,591	9,015	616,494	8,464	688,269	9,450	706,580	9,701
2,509	1.373%	176,361	2,421	210,412	2,889	209,219	2,873	209,451	2,876	203,994	2,801	203,303	2,791	181,073	2,486
41,021		2,912,139	39,984	2,679,240	36,786	3,084,471	42,350	2,856,665	39,222	2,142,621	29,418	2,611,310	35,853	2,658,067	36,495
8,893	1.373%	399,264	5,482	545,536	7,490	577,677	7,932	624,290	8,572	936,506	12,858	909,683	12,490	799,218	10,973
(6,504)	1.373%	(734,503)	(10,085)	(764,216)	(10,493)	(1,668,643)	(22,910)	(1,586,004)	(21,776)	(2,578,863)	(35,408)	(2,860,234)	(39,271)	(1,155,342)	(15,863)
271	1.373%	21,934	301	24,164	332	26,615	365	28,803	395	30,940	425	6,333	87	17,085	235
5,085	1.373%	690,777	9,484	901,548	12,378	1,439,059	19,758	1,502,564	20,630	602,591	8,274	739,819	10,158	675,491	9,274
7,746		377,472	5,183	707,032	9,708	374,708	5,145	569,653	7,821	(1,008,826)	(13,851)	(1,204,399)	(16,536)	336,452	4,619
35,936		2,221,362	34,801	1,777,692	27,078	1,645,412	37,205	1,354,101	31,401	1,540,030	43,269	1,871,491	52,390	2,321,615	31,876

24-59

SOURCE As indicated

Exhibit CJW-4
Work Papers for Working Capital
Page 226 of 311

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

08/05/08 RB

24-59.3

Aqua Utilities Inc.
Zephyr Shores - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	1.385%	1,850,777	25,633	1,634,935	22,644	1,748,924	24,223	1,607,823	22,268	1,833,110	25,389	1,896,851	26,271	2,019,818
Allowance for Bad Debt	1.385%	(60,221)	(834)	(63,664)	(882)	(63,413)	(878)	(83,655)	(1,159)	(77,442)	(1,073)	(84,047)	(1,164)	(84,175)
Temporary Investments	1.385%	0	0	5,092	71	0	0	0	0	0	0	0	0	0
Materials & Supplies	1.385%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	1.385%	659,907	9,140	670,701	9,289	609,769	8,445	699,092	9,682	746,285	10,336	831,743	11,520	829,001
Prepayments	1.385%	153,113	2,121	155,190	2,149	155,700	2,156	153,806	2,130	170,702	2,364	172,560	2,390	180,144
Total Assets		2,603,576	36,060	2,402,254	33,271	2,450,980	33,946	2,377,066	32,922	2,672,655	37,016	2,817,107	39,017	2,944,788
Accounts Payable	1.385%	2,281,410	(8,330)	673,624	9,330	762,950	10,567	593,216	8,216	658,664	9,122	788,593	10,922	638,418
Accrued Taxes	1.385%	(601,457)	58	(794,904)	(11,009)	(784,031)	(10,859)	(885,992)	(12,271)	(730,385)	(10,116)	(563,328)	(7,802)	(466,880)
Accrued Interest	1.385%	4,215	6,425	6,873	95	9,451	131	11,943	165	14,386	199	16,977	235	19,467
Misc. Current & Accrued Liabilities	1.385%	463,905	(1,847)	537,774	7,448	558,454	7,735	291,076	4,031	312,626	4,330	376,164	5,210	365,027
Total Liabilitites		2,148,073	29,751	423,367	5,864	546,824	7,574	10,243	142	255,291	3,536	618,406	8,565	556,032
Total Working Capital		455,503	6,309	1,978,887	25,823	1,904,156	26,211	2,366,823	28,891	2,417,364	32,686	2,198,701	33,807	2,388,756

21-59

SOURCE As indicated

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

08/05/08 CB

24-59.4

24-2 Allocation		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1		24-63 24-63.1			
Allocation	July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
27,974	1.362%	2,089,363	28,457	1,802,602	24,551	2,346,154	31,955	2,126,091	28,957	1,495,145	20,364	1,870,490	25,476	1,870,929	25,482
(1,166)	1.362%	(102,715)	(1,399)	(116,991)	(1,593)	(116,243)	(1,583)	(135,468)	(1,845)	(173,012)	(2,356)	(150,752)	(2,053)	(100,908)	(1,374)
0	1.362%	0	0	0	0	0	0	0	0	0	0	0	0	392	5
0	1.362%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11,482	1.362%	749,130	10,203	783,217	10,667	645,341	8,790	656,591	8,943	616,494	8,397	688,269	9,374	706,580	9,624
2,495	1.362%	176,361	2,402	210,412	2,866	209,219	2,850	209,451	2,853	203,994	2,778	203,303	2,769	181,073	2,466
40,785		2,912,139	39,663	2,679,240	36,491	3,084,471	42,010	2,856,665	38,908	2,142,621	29,182	2,611,310	35,586	2,658,067	36,203
8,842	1.362%	399,264	5,438	545,536	7,430	577,677	7,868	624,290	8,503	936,506	12,755	909,683	12,390	799,218	10,885
(6,466)	1.362%	(734,503)	(10,004)	(764,216)	(10,409)	(1,668,643)	(22,727)	(1,586,004)	(21,601)	(2,578,863)	(35,124)	(2,860,234)	(38,956)	(1,155,342)	(15,736)
270	1.362%	21,934	299	24,164	329	26,615	362	28,803	392	30,940	421	6,333	86	17,085	233
5,056	1.362%	690,777	9,408	901,548	12,279	1,439,059	19,600	1,502,564	20,465	602,591	8,207	739,819	10,076	675,491	9,200
7,701		377,472	5,141	707,032	9,630	374,708	5,104	569,653	7,759	(1,008,826)	(13,740)	(1,204,399)	(16,404)	336,452	4,582
35,730		2,221,362	34,522	1,777,692	26,861	1,645,412	36,907	1,354,101	31,149	1,540,030	42,923	1,871,491	51,970	2,321,615	31,620

24-57

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

FI Central Commerce Park
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.000%	0.000%
25	Assets Allocated - Water (line 10 x line 23)	NA	NA
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	NA	NA
27			
28	Allocation Percentage - Sewer	0.171%	0.171%
29	Assets Allocated - Sewer (line 7 x line 17)	4,457	4,552
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(3,677)	(576)
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	24-68 7,352	24-68 6,944
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	80,781	66,744
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	0	0
47	Sewer (Lines 29-30+35+39+43)	88,913	77,663

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Docket No. 080121-WS; AGN 08-003-1-1
Description: MFR A-17 FI Central Com
08/05/08
DB

printed 5/16/2008 1:01 PM

PBC Reconciled to rate base

24-60

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

08/05/08
DB

24-60.1

Aqua Utilities Inc.
Fl Central Commerce Park - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	24-63 24-63.1 Allocation	Jan	24-63 24-63.1 Allocation	Feb	24-63 24-63.1 Allocation	Mar	24-63 24-63.1 Allocation	April	24-63 24-63.1 Allocation	May	24-63 24-63.1 Allocation	Jun
Accounts Receivable	0.171%	1,850,777	3,165	1,634,935	2,796	1,748,924	2,991	1,607,823	2,749	1,833,110	3,135	1,896,851	3,244	2,019,818
Allowance for Bad Debt	0.171%	(60,221)	(103)	(63,664)	(109)	(63,413)	(108)	(83,655)	(143)	(77,442)	(132)	(84,047)	(144)	(84,175)
Temporary Investments	0.171%	0	0	5,092	9	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.171%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.171%	659,907	1,128	670,701	1,147	609,769	1,043	699,092	1,195	746,285	1,276	831,743	1,422	829,001
Prepayments	0.171%	153,113	262	155,190	265	155,700	266	153,806	263	170,702	292	172,560	295	180,144
Total Assets		2,603,576	4,452	2,402,254	4,108	2,450,980	4,191	2,377,066	4,065	2,672,655	4,570	2,817,107	4,817	2,944,788
Accounts Payable	0.171%	2,281,410	3,901	673,624	1,152	762,950	1,305	593,216	1,014	658,664	1,126	788,593	1,348	638,418
Accrued Taxes	0.171%	(601,457)	(1,028)	(794,904)	(1,359)	(784,031)	(1,341)	(685,992)	(1,515)	(730,385)	(1,249)	(563,328)	(963)	(466,880)
Accrued Interest	0.171%	4,215	7	6,873	12	9,451	16	11,943	20	14,386	25	16,977	29	19,467
Misc. Current & Accrued Liabilities	0.171%	463,905	0	537,774	920	558,454	955	291,076	498	312,626	535	376,164	643	365,027
Total Liabilities		2,148,073	3,673	423,367	724	546,824	935	10,243	18	255,291	437	618,406	1,057	556,032
Total Working Capital		455,503		1,978,887	3,384	1,904,156	3,256	2,366,823	4,047	2,417,364	4,134	2,198,701	3,760	2,388,756

24-60

SOURCE As indicated

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

08/05/08 CB

24-60.2

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
3,454	0.171%	2,089,363	3,573	1,802,602	3,082	2,346,154	4,012	2,126,091	3,636	1,495,145	2,557	1,870,490	3,199	1,870,929	3,199
(144)	0.171%	(102,715)	(176)	(116,991)	(200)	(116,243)	(199)	(135,468)	(232)	(173,012)	(296)	(150,752)	(258)	(100,908)	(173)
0	0.171%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.171%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,418	0.171%	749,130	1,281	783,217	1,339	645,341	1,104	656,591	1,123	616,494	1,054	688,269	1,177	706,580	1,208
308	0.171%	176,361	302	210,412	360	209,219	358	209,451	358	203,994	349	203,303	348	181,073	310
5,036		2,912,139	4,980	2,879,240	4,582	3,084,471	5,274	2,856,665	4,885	2,142,621	3,664	2,611,310	4,465	2,658,067	4,545
1,092	0.171%	399,264	683	545,536	933	577,677	988	624,290	1,068	936,506	1,601	909,683	1,556	799,218	1,367
(798)	0.171%	(734,503)	(1,256)	(764,216)	(1,307)	(1,668,643)	(2,853)	(1,586,004)	(2,712)	(2,578,863)	(4,410)	(2,860,234)	(4,891)	(1,155,342)	(1,976)
33	0.171%	21,934	38	24,164	41	26,615	46	28,803	49	30,940	53	6,333	11	17,085	29
624		690,777	0	901,548	0	1,439,059	0	1,502,564	0	802,591	0	739,819	0	675,491	0
951		377,472	(536)	707,032	(333)	374,708	(1,820)	569,653	(1,595)	(1,008,826)	(2,756)	(1,204,399)	(3,325)	336,452	575
4,085	0	2,534,667	5,516	1,972,208	4,914	2,709,763	7,094	2,287,012	6,480	3,151,447	6,419	3,815,709	7,790	2,321,615	[illegible]

24-60

SOURCE As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Interlachen Lake Park Manor
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	**For All Systems:**		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(50,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	**Allocation for this System:**		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.765%	0.759%
25	Assets Allocated - Water (line 10 x line 23)	19,916	20,170
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(16,431)	(2,553)
27			
28	Allocation Percentage - Sewer	0.083%	0.082%
29	Assets Allocated - Sewer (line 7 x line 17)	2,159	2,171
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(1,781)	(275)
31			
32	**Direct Assignment of CWC Accounts:**		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	12,622	11,920
39	Sewer	1,667	1,574
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	459
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	16,106	29,537
47	Sewer (Lines 29-30+35+39+43)	2,044	3,929

24-68 24-68

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Docket 080121-WS; ACN 08-093-1-1
Description: MFR A-17 Park Manor

08/05/08
PBC

printed 5/16/2008 1:18 PM

24-61

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

08/05/08 DB

24-61.1

Aqua Utilities Inc.
Park Manor - Sewer
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.083%	1,850,777	1,536	1,634,935	1,357	1,748,924	1,452	1,607,823	1,334	1,833,110	1,521	1,896,851	1,574	2,019,818
Allowance for Bad Debt	0.083%	(60,221)	(50)	(63,664)	(53)	(63,413)	(53)	(83,655)	(69)	(77,442)	(64)	(84,047)	(70)	(84,175)
Temporary Investments	0.083%	0	0	5,092	4	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.083%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.083%	659,907	548	670,701	557	609,769	506	699,092	580	746,285	619	831,743	690	829,001
Prepayments	0.083%	153,113	127	155,190	129	155,700	129	153,806	128	170,702	142	172,560	143	180,144
Total Assets		2,603,576	2,161	2,402,254	1,994	2,450,980	2,034	2,377,066	1,973	2,672,655	2,218	2,817,107	2,338	2,944,788
Accounts Payable	0.083%	2,281,410	(499)	673,624	559	762,950	633	593,216	492	658,664	547	788,593	655	638,418
Accrued Taxes	0.083%	(601,457)	3	(794,904)	(660)	(784,031)	(651)	(885,992)	(735)	(730,385)	(606)	(563,328)	(468)	(466,880)
Accrued Interest	0.083%	4,215	385	6,873	6	9,451	8	11,943	10	14,386	12	16,977	14	19,467
Misc. Current & Accrued Liabilities	0.083%	463,905	(111)	537,774	446	558,454	464	291,076	242	312,626	259	376,164	312	385,027
Total Liabilities		2,148,073	1,783	423,367	351	546,824	454	10,243	9	255,291	212	618,406	513	556,032
Total Working Capital		455,503	378	1,978,887	1,548	1,904,156	1,571	2,366,823	1,731	2,417,364	1,959	2,198,701	2,026	2,388,756

24-61

As indicated

08/05/08 PB

24-61.2

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

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
1,676	0.082%	2,089,363	1,713	1,802,602	1,478	2,346,154	1,924	2,126,091	1,743	1,495,145	1,226	1,870,490	1,534	1,870,929	1,534
(70)	0.082%	(102,715)	(84)	(116,991)	(96)	(116,243)	(95)	(135,468)	(111)	(173,012)	(142)	(150,752)	(124)	(100,908)	(83)
0	0.082%	0	0	0	0	0	0	0	0	0	0	0	0	392	0
0	0.082%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
688	0.082%	749,130	614	783,217	642	645,341	529	656,591	538	616,494	506	688,269	564	706,580	579
150	0.082%	176,361	145	210,412	173	209,219	172	209,451	172	203,994	167	203,303	167	181,073	148
2,444		2,912,139	2,388	2,679,240	2,197	3,084,471	2,529	2,856,665	2,342	2,142,621	1,757	2,611,310	2,141	2,658,067	2,180
530	0.082%	399,264	327	545,536	447	577,677	474	624,290	512	936,506	768	909,683	746	799,218	655
(388)	0.082%	(734,503)	(602)	(764,216)	(627)	(1,668,643)	(1,368)	(1,586,004)	(1,301)	(2,578,863)	(2,115)	(2,860,234)	(2,345)	(1,155,342)	(947)
16	0.082%	21,934	18	24,164	20	26,615	22	28,803	24	30,940	25	6,333	5	17,085	14
303	0.082%	690,777	566	901,548	739	1,439,059	1,180	1,502,564	1,232	602,591	494	739,819	607	675,491	554
462		377,472	310	707,032	580	374,708	307	569,653	467	(1,008,826)	(827)	(1,204,399)	(988)	336,452	276
2,141		2,221,362	2,078	1,777,892	1,617	1,645,412	2,222	1,354,101	1,875	1,540,030	2,584	1,871,491	3,129	2,321,615	1,904

24-61

As indicated

38

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

South Seas
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts should be explained.

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	859,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,803,576	2,658,067
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,065
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	455,503	2,321,615
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc.		
24	Allocation Percentage - Water	0.000%	0.000%
25	Assets Allocated - Water (line 10 x line 23)	NA	NA
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	NA	NA
27			
28	Allocation Percentage - Sewer	0.179%	0.179%
29	Assets Allocated - Sewer (line 7 x line 17)	4,666	4,762
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(3,849)	(603)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	5,952	4,811
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	0	0
47	Sewer (Lines 29-30+35+39+43)	6,768	8,971

Supporting Schedules: A-16, A-19

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-293-14
Description: MFR A-17 South Seas

08/05/08 RB

printed 5/16/2008 3:34 PM

V- reconciled to rate base

PBC

24-62

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

08/05/08 DB

24-62.1

Aqua Utilities Inc.
South Seas
Working Capital Allocation
Test Year Ended 12/31/2007

Docket: 080121-WS
ACN 08-093-1-1

24-2

	Allocation Jan-June	Beginning Balance	Allocation	24-63 24-63.1 Jan	Allocation	24-63 24-63.1 Feb	Allocation	24-63 24-63.1 Mar	Allocation	24-63 24-63.1 April	Allocation	24-63 24-63.1 May	Allocation	24-63 24-63.1 Jun
Accounts Receivable	0.179%	1,850,777	3,313	1,634,935	2,927	1,748,924	3,131	1,607,823	2,878	1,833,110	3,281	1,896,851	3,395	2,019,818
Allowance for Bad Debt	0.179%	(60,221)	(108)	(63,664)	(114)	(63,413)	(114)	(83,655)	(150)	(77,442)	(139)	(84,047)	(150)	(84,175)
Temporary Investments	0.179%	0	0	5,092	9	0	0	0	0	0	0	0	0	0
Materials & Supplies	0.179%	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenues	0.179%	659,907	1,181	670,701	1,201	609,769	1,091	699,092	1,251	746,285	1,336	831,743	1,489	829,001
Prepayments	0.179%	153,113	274	155,190	278	155,700	279	153,806	275	170,702	306	172,560	309	180,144
Total Assets		2,603,576	4,660	2,402,254	4,300	2,450,980	4,387	2,377,066	4,255	2,672,655	4,784	2,817,107	5,043	2,944,788
Accounts Payable	0.179%	2,281,410	(1,077)	673,624	1,206	762,950	1,366	593,216	1,062	658,664	1,179	788,593	1,412	638,418
Accrued Taxes	0.179%	(601,457)	8	(794,904)	(1,423)	(784,031)	(1,403)	(885,992)	(1,586)	(730,385)	(1,307)	(563,328)	(1,008)	(466,880)
Accrued Interest	0.179%	4,215	830	6,873	12	9,451	17	11,943	21	14,386	26	16,977	30	19,467
Misc. Current & Accrued Liabilities	0.179%	463,905	(239)	537,774	963	558,454	1,000	291,076	521	312,626	560	376,164	673	365,027
Total Liabilities		2,148,073	3,845	423,367	758	546,824	979	10,243	18	255,291	457	618,406	1,107	556,032
Total Working Capital		455,503	815	1,978,887	3,337	1,904,156	3,388	2,366,823	3,734	2,417,364	4,224	2,198,701	4,369	2,388,756

24-62

SOURCE As modified

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC 24th Seas

08/05/08 DB

24-2 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1 | 24-63 24-63.1

Allocation	Allocation July - Dec	Jul	Allocation	Aug	Allocation	Sep	Allocation	Oct	Allocation	Nov	Allocation	Dec	Allocation	13 Month Average	13 Month Average - Allocation
3,615	0.179%	2,089,363	3,740	1,802,602	3,227	2,346,154	4,200	2,126,091	3,806	1,495,145	2,676	1,870,490	3,348	1,870,929	3,349
(151)	0.179%	(102,715)	(184)	(116,991)	(209)	(116,243)	(208)	(135,468)	(242)	(173,012)	(310)	(150.752)	(270)	(100.908)	(181)
0	0.179%	0	0	0	0	0	0	0	0	0	0	0	0	392	1
0	0.179%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1,484	0.179%	749,130	1,341	783,217	1,402	845,341	1,155	656,591	1,175	616,494	1,104	688,269	1,232	706,580	1,265
322	0.179%	176,361	316	210,412	377	209,219	375	209,451	375	203,994	365	203,303	364	181,073	324
5,271		2,912,139	5,213	2,679,240	4,796	3,084,471	5,521	2,856,665	5,113	2,142,621	3,835	2,611,310	4,674	2,658,067	4,758
1,143	0.179%	399,264	715	545,536	977	577,677	1,034	624,290	1,117	936,506	1,676	909,683	1,628	799,218	1,431
(836)	0.179%	(734,503)	(1,315)	(764,216)	(1,368)	(1,668,643)	(2,987)	(1,586,004)	(2,839)	(2,578,863)	(4,616)	(2,860,234)	(5,120)	(1,155,342)	(2,068)
35	0.179%	21,934	39	24,164	43	26,615	48	28,803	52	30,940	55	6,333	11	17,085	31
653	0.179%	690,777	1,236	901,548	1,614	1,439,059	2,576	1,502,564	2,690	602,591	1,079	739,819	1,324	675,491	1,209
995		377,472	676	707,032	1,266	374,708	671	569,653	1,020	(1,008.826)	(1,806)	(1,204.399)	(2,156)	336,452	602
4,618		2,221,362	4,537	1,777,692	3,530	1,645,412	4,850	1,354,101	4,094	1,540,030	5,641	1,871,491	6,830	2,321,615	4,156

24-62

SOURCE As indicated

24-62.2

24-63

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

08/05/08
DB

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18
Page: 1 of 1
Preparer: S Arzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,280	90,505,275	91,370,203	91,349,024	91,778,994	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,783,576	97,847,581	98,842,627	92,625,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,875	7,940,845	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,596
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,506	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,061,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,488,964)	(32,868,357)	(31,318,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,948,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,261	367,195	367,195	367,195	417,936	417,116	301,506	271,853	304,160	284,090	506,591	333,293	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,834,935	1,748,924	1,807,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,128,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,864)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(118,243)	(135,466)	(173,012)	(150,752)	(100,906)
16	Accounts Receivable Affiliates	(2,294,639)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(49,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)		(757,300)
18	Temporary Investments		5,092												992
19	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Unbilled Revenue	659,907	670,701	609,769	696,092	748,285	831,743	829,001	749,130	783,217	645,941	856,591	616,494	686,269	706,580
21	Prepayments	153,113	155,190	156,700	153,606	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,571	2,354	3,303	8,359	14,257	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,836,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,618	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,526,899	1,825,590	1,839,511	2,033,013	2,163,119	2,196,340	2,169,455	115,935	135,972	144,201	196,273	1,352,969
28	Regulatory Assets	1,902,193	1,866,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,286	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	388,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,909,116	3,837,881	4,094,396	4,182,276	4,226,089	4,313,776	4,307,981	4,339,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,804,930	74,883,020	76,245,914	75,813,902

PBC

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

40
24-Ga3.1

Comparative Balance Sheet - Equity Capital & Liabilities | **Aqua Florida** | **Florida Public Service Commission**

Gibsonia Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19
Page: 1 of 1
Preparer: S Arzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														-
3	Additional Paid In Capital	(4,180,143)	(3,782,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,690	2,418,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,287,575)	(17,561,225)	(17,942,759)	(15,460,251)
5	Other Equity Capital														-
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,618,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,875,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,339
10															
11	Accounts Payable	2,291,410	673,624	762,950	593,218	658,864	788,503	636,418	309,284	545,536	577,677	624,200	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														-
13	Accrued Taxes	(901,457)	(794,904)	(784,031)	(585,992)	(730,385)	(583,328)	(486,880)	(734,503)	(764,216)	(1,868,643)	(1,586,004)	(2,578,863)	(2,960,234)	(1,155,342)
14	Accrued Interest	4,215	5,873	9,451	11,943	14,388	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,095
15	Accrued Dividends														-
16	Customer Deposits	562,055	574,701	563,299	551,856	538,575	532,477	530,456	531,789	520,054	513,357	501,455	493,269	257,122	517,860
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	512,628	376,164	365,027	690,777	901,648	1,439,059	1,502,584	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	996,068	1,110,123	862,099	793,966	1,150,893	1,065,488	909,281	1,227,086	888,065	1,071,109	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	28,756,948	28,814,834	28,843,520	28,861,162	28,927,275	28,960,311	28,981,271	28,994,018	27,011,754	27,077,994	27,091,587	27,168,192	27,283,271	28,980,932
24	Less: Accum Amort of CIAC	(11,483,433)	(11,569,898)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,048	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,175	15,412,596	15,364,816	15,306,001	15,295,648	15,252,216	15,195,906	15,131,440	15,071,929	15,060,750	14,996,883	14,996,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,216	74,359,850	76,481,669	77,384,662	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,246,914	76,613,902

printed 5/16/2008 1:04 PM

PBC

AU	Company Name	Current	30	60	90	120 +	A/R Reports	Lawson Total	Difference	Adjustment	Difference
6386	Rosalie Oaks	(1,107.52)	(679.60)	(2,135.32)	-	(11.17)	(4,133.61)	1,411.93	(5,545.54)		(5,545.54)
6388	The Woods	(223.59)	(1,469.58)	(467.68)	-	406.07	(1,774.78)	(776.62)	(998.16)		(998.16)
6389	Arredondo Farms	471.75	310.21	(40.22)	10.00	20.68	772.42	25,098.06	(24,325.64)		(24,325.64)
6390	Village Water	2,992.36	269.40	123.81	121.59	60.79	3,567.95	31,793.34	(28,225.39)		(28,225.39)
6391	Jasmine Lakes	4,071.10	1,755.12	(18.01)	12.17	4,774.44	10,594.82	68,390.25	(57,795.43)		(57,795.43)
6392	Lake Suzy	126.80	-	(289.92)	-	-	(163.12)	48,514.65	(48,677.77)		(48,677.77)
6395	Kings Cove	(91.47)	36.12	(200.40)	-	(0.14)	(255.89)	10,672.34	(10,928.23)		(10,928.23)
6396	Summit Chase	(150.95)	72.55	(590.37)	-	64.85	(603.92)	2,005.50	(2,609.42)		(2,609.42)
6397	Peace River						0.00	5,862.17	(5,862.17)		(5,862.17)
6401	Kingswood	1,043.38	316.30	151.92	149.85	1,060.15	2,721.60	1,181.72	1,539.88		1,539.88
6402	Oakwood	3,705.48	1,367.05	(18.40)	523.85	4,243.77	9,821.75	10,834.27	(1,012.52)		(1,012.52)
6403	Leisure Lake	6,627.23	1,394.27	(207.79)	33.04	(305.61)	9,541.14	1,623.81	7,917.33		7,917.33
6404	Leisure Lake	(169.19)	-	(110.58)	-	-	(279.77)	7,748.34	(8,028.11)		(8,028.11)
6405	Carlton Village	4,306.70	2,109.91	56.70	611.71	3,529.56	10,618.58	11,324.70	(506.12)		(506.12)
6406	E. Lake Harris	1,751.35	592.29	(104.25)	59.38	31.05	2,329.82	2,359.82	(30.00)		(30.00)
6407	Fern Terrace	1,103.52	716.11	(298.55)	287.79	569.19	2,380.06	2,380.06	0.00		0.00
6408	Friendly Center	345.27	201.21	-	171.52	498.06	1,216.06	1,216.06	0.00		0.00
6409	Grand Terrace	1,188.31	318.09	(10.40)	284.29	409.20	2,189.49	2,123.59	45.90		45.90
6410	Hobby Hills	1,726.51	741.78	301.32	534.68	1,370.91	4,677.20	4,677.20	0.00		0.00
6411	Holiday Haven	2,460.37	338.51	(308.00)	171.91	188.40	2,851.49	(2,948.96)	5,800.45		5,800.45
6412	Holiday Haven	(396.87)	-	(559.04)	-	-	(955.91)	4,785.54	(5,741.45)		(5,741.45)
6413	Imperial Mobile	2,165.23	90.06	(179.52)	26.43	(0.95)	2,101.25	2,142.52	(41.27)		(41.27)
6414	Morningview	307.35	-	(354.14)	-	-	(46.79)	(1,255.75)	1,208.96		1,208.96
6415	Morningview	37.41	28.35	(143.41)	-	-	(77.65)	1,007.60	(1,085.25)		(1,085.25)
6416	Palms Mobile H.	126.48	87.16	(23.60)	105.81	138.23	434.08	(1,290.86)	1,724.94		1,724.94
6417	Picciola Island	894.03	256.88	(505.35)	240.13	187.48	1,073.17	1,196.59	(123.42)		(123.42)
6418	Piney Woods	2,100.23	616.16	(390.30)	176.59	(2.22)	2,500.46	3,951.77	(1,451.31)		(1,451.31)
6419	Quail Ridge	2,305.66	742.16	(27.53)	248.80	136.92	3,406.01	3,467.48	(61.47)		(61.47)
6420	Silver Lakes Est	16,632.78	5,119.68	(1,927.76)	756.24	2,459.45	23,040.39	23,486.36	(445.97)		(445.97)
6421	Skycrest	1,312.13	432.72	(560.50)	232.11	863.10	2,279.56	2,339.56	(60.00)		(60.00)
6422	Stone Mountain	102.34	-	-	-	-	102.34	(1,461.46)	1,563.80		1,563.80
6423	Valencia Terrace	2,835.48	543.18	(2,668.52)	109.99	(250.32)	570.79	(2,360.66)	2,931.65		2,931.65
6424	Valencia Terrace	31.37	30.26	(342.84)	-	25.37	(255.82)	10,295.01	(10,550.83)		(10,550.83)
6425	Venetian Village	3,275.03	149.21	121.21	47.19	296.36	3,889.00	(274.92)	4,163.92		4,163.92
6426	Venetian Village	21.13	-	(107.89)	-	-	(86.76)	4,092.16	(4,178.92)		(4,178.92)
6428	Tangerine	1,461.62	795.57	(86.22)	304.97	3,692.68	6,168.62	6,168.62	0.00		0.00
6429	Palm Terrace	36,841.90	11,693.90	1,149.37	4,640.09	5,599.00	59,924.26	21,210.44	38,713.82		38,713.82
6430	Palm Terrace	4,663.84	3,155.73	(773.75)	(112.79)	3,545.17	10,478.20	50,313.16	(39,834.96)		(39,834.96)
6431	Zephyr Shores	16,971.72	985.97	117.25	272.88	1,701.73	20,049.55	5,659.03	14,390.52		14,390.52
6432	Zephyr Shores	(36.29)	(126.61)	(44.10)	-	(21.27)	(230.47)	14,002.29	(14,232.76)		(14,232.76)
6433	Gibsonia Estates	1,403.06	516.59	1.13	343.73	682.99	2,947.50	3,012.97	(65.47)		(65.47)
6434	Lake Gibson Est	3,049.73	2,285.00	(6,980.10)	1,098.86	3,112.69	2,566.18	(9,150.87)	11,717.05		11,717.05
6435	Lake Gibson Est	524.46	60.76	(1,345.87)	-	229.71	(530.94)	11,522.11	(12,053.05)		(12,053.05)
6436	Orange Hill	2,068.86	962.45	(32.66)	541.47	1,207.96	4,746.08	4,990.42	(242.34)		(242.34)
6438	Beecher's Point	2,299.76	30.43	(204.08)	(34.67)	15.00	2,106.44	3,690.80	(1,584.36)		(1,584.36)
6439	Beecher's Point	(10.00)	-	(90.48)	-	-	(100.48)	8,910.40	(9,010.88)		(9,010.88)
6440	Hermits Cove	1,752.65	626.71	(328.44)	332.89	1,059.66	3,443.47	3,473.47	(30.00)		(30.00)
6441	Interlachen Lake	4,334.00	1,689.38	(182.76)	743.82	1,404.92	7,989.36	4,607.41	3,381.95		3,381.95
6442	Park Manor						0.00	2,216.03	(2,216.03)		(2,216.03)
6443	Park Manor	51.10	-	(36.21)	-	-	14.89	1,195.81	(1,180.92)		(1,180.92)
6444	Palm Port	2,751.20	581.30	(12.68)	-	55.14	3,374.96	(1,918.78)	5,293.74		5,293.74
6445	Palm Port	962.76	-	(52.38)	-	8.73	919.11	6,212.85	(5,293.74)		(5,293.74)
6446	Pomona Park	2,677.50	1,193.03	(49.72)	579.57	3,644.89	8,045.27	8,022.56	22.71		22.71
6447	River Grove	586.10	378.95	(41.45)	262.49	734.69	1,920.78	1,935.78	(15.00)		(15.00)
6448	Silver Lake Oaks	2,693.01	2,350.20	(14.57)	277.57	852.62	6,158.83	4,194.26	1,964.57		1,964.57
6449	Silver Lake Oaks	1,925.57	87.38	-	-	3,610.01	5,622.94	7,393.82	(1,770.88)		(1,770.88)
6450	St Johns Highland	1,213.58	363.88	(127.50)	76.67	338.14	1,864.77	1,924.77	(60.00)		(60.00)
6451	Welaka	823.69	1,856.81	(387.84)	592.95	746.35	3,633.96	3,856.58	(222.62)		(222.62)
6453	Wooten	(467.83)	-	(35.60)	-	-	(503.43)	(7,999.70)	7,496.27		7,496.27
6456	Chuluota	50,100.33	12,716.85	(1,773.91)	5,270.61	11,956.51	78,272.39	28,682.98	49,589.41		49,589.41
6457	Chuluota	522.03	374.89	(216.97)	-	489.56	1,169.51	58,707.16	(57,537.65)		(57,537.65)
6461	Florida Central	11,431.63	361.88	642.85	704.29	2,162.28	15,302.93	16,766.73	(1,463.80)		(1,463.80)
6462	Harmony Homes	2,544.36	1,590.35	173.33	532.16	1,619.78	6,659.98	6,659.98	0.00		0.00
6467	Jungle Den	1,004.59	16.78	(91.75)	-	15.00	944.62	(1,350.14)	2,294.76		2,294.76
6468	Jungle Den	474.13	725.16	(509.46)	(46.27)	(76.74)	566.82	11,984.81	(11,417.99)		(11,417.99)
6469	Tomoka/Twin Riv	1,073.09	317.16	(107.80)	238.74	313.78	1,834.95	1,834.95	0.00		0.00
6471	Sunny Hills	10,130.08	3,715.34	(1,726.90)	1,182.95	466.23	13,767.70	3,103.75	10,663.95		10,663.95
6472	Sunny Hills	(49.19)	68.42	49.26	54.11	584.37	704.97	11,613.93	(10,908.96)		(10,908.96)
6555	Crystal River	869.25	95.32	109.82	53.95	232.18	1,360.52	30,455.81	(29,095.29)		(29,095.29)
6556	Haines Creek	970.60	370.86	(90.00)	372.50	1,354.62	2,978.78	386.85	2,591.93		2,591.93
6557	Kenwood North	1,141.67	97.07	63.74	72.01	142.56	1,517.05	640.91	876.14		876.14
6558	Lake Osborne	(5,419.56)	903.58	(13,192.41)	112.21	(536.58)	(18,735.76)	(28,731.11)	9,995.35		9,995.35
6559	Meadows	763.36	290.13	129.43	43.36	110.47	1,336.77	313.63	1,023.14		1,023.14
6560	Pine Valley	762.82	319.78	300.56	256.25	463.16	2,102.59	976.62	1,125.97		1,125.97
6561	Ravenswood	342.23	243.29	(96.62)	61.98	98.46	649.34	(877.44)	1,526.78		1,526.78
6562	Rosalie Oaks	228.84	(87.84)	(607.90)	(3.97)	(496.76)	(947.43)	(9,737.72)	8,790.29		8,790.29
6563	West Citrus	1,142.17	392.27	239.18	166.88	418.19	2,358.69	416.27	1,942.42		1,942.42
6564	The Woods	384.92	436.00	(2,839.28)	175.66	534.21	(1,308.47)	(8,888.45)	7,579.98		7,579.98
6567	Arredondo Estates	1,569.11	1,245.54	296.54	945.93	4,870.58	8,927.70	41,087.01	(32,159.31)		(32,159.31)
6568	Arredondo Farms	15,928.60	7,248.49	747.39	4,076.95	17,177.85	45,179.28	(15,236.82)	60,416.10		60,416.10
6571	Village Water	11,648.14	4,084.94	(57.08)	533.72	1,117.66	17,325.38	(7,700.78)	25,026.16		25,026.16
6574	Jasmine Lakes	78,044.87	17,853.23	5,291.17	7,396.37	13,349.82	121,735.26	68,084.82	53,650.44		53,650.44
6577	Ocala Oaks	16,918.29	7,205.21	(641.37)	3,682.34	10,065.36	37,229.83	37,264.07	(34.24)		(34.24)
6582	Lake Suzy	54,272.41	12,828.18	1,138.74	265.79	1,518.94	70,024.06	27,615.73	42,408.33		42,408.33
6589	Lake Josephine	2,146.94	1,157.54	(39.96)	699.52	2,570.42	6,534.46	6,556.35	(21.89)		(21.89)
6595	Kings Cove	6,369.54	244.75	(121.43)	19.65	85.49	6,618.00	3,418.29	3,199.71		3,199.71
6598	Summit Chase	579.48	567.24	(579.83)	259.34	339.60	1,165.83	(6,786.79)	7,952.62		7,952.62
6599	Estates	1,966.46	521.79	109.44	252.44	135.02	2,985.15	1,003.47	1,981.68		1,981.68
6601	Peace River	3,999.79	1,798.39	898.23	428.85	442.59	7,567.85	1,705.68	5,862.17		5,862.17

Description: WC - Accounts Receivable

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

08/07/08 PM

24-C4

AU	Company Name	Current	30		90	120 +	A/R Reports
6831	South Seas	93,254.79	2,907.82	(1,324.96)	(222.45)	1,605.51	96,220.71
6833	Sebring	(625.60)	(97.69)	(14,200.63)	67.89	(238.34)	(15,094.57)
6964	Sarasota	149,966.03	60,226.09	7,961.80	26,208.16	159,610.40	403,971.48
6965	Sarasota	320,837.89	14,916.29	(1,127.37)	(6,208.16)	(119,610.40)	208,807.25
6970	Fairways@Mt Plymouth	20,969.10	5,998.01	2,302.75	1,320.23	3,056.38	33,646.47
6971	Fairways@Mt Plymouth						0.00
6972	Breeze Hill	4,951.68	2,828.65	698.56	501.48	-	8,780.36
6973	Breeze Hill						0.00
	reconciling amout	395,996.04					395,996.04
		1,409,701.89	209,253.83	(39,584.82)	64,491.08	169,131.77	
						Total	1,812,993.75
						Division Total	1,869,490.05
						Difference	-56,496.30

La.	Total	Difference	Adjustment	Difference
	97,339.30	(1,118.59)		(1,118.59)
	(15,054.53)	(40.04)		(40.04)
	(171,426.25)	575,397.73	82,063.15	657,460.88
	1,169,712.89	(960,905.64)	313,932.89	(646,972.75)
	30,625.96	3,020.51		3,020.51
	28,355.26	(28,355.26)		(28,355.26)
	(8,376.22)	17,156.58		17,156.58
	17,285.89	(17,285.89)		(17,285.89)
		395,996.04	(395,996.04)	0.00
	1,869,490.05	(56,496.30)	0.00	(56,496.30)
	1,869,490.05			
(a),	0.00			

Reconcile to Subledger	
Banner Report	1,416,997.71
Manual Accrual	
Total	1,416,997.71

-> **Accrue South Seas customer that didn't bill in Banner & Sarasota MFD

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

08/07/08 DB

PBC

24-64.1

24-64.2

Cust #	Customer Name	Amount Current	31-60	61-90	91-120	Over 120	Total	Lawson	Difference
							$ -	0.00	0.00
	Wheeling Revenue						$ -	0.00	0.00
	Florida Total	$ -	$ -	$ -	$ -	$ -	$ -	0.00	0.00

Cust #	Customer Name	Amount Current	31-60	61-90	91-120	Over 120	Total	Lawson	Difference
	Bernie Rodriquez					$ 1,000.00	$ 1,000.00	1,000.00	0.00
	Florida Total	$ -	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00	1,000.00	0.00

Cust #	Customer Name	Current	31-60	61-90	91-120	Over 120	Total	Lawson	Difference
							$ -	0.00	0.00
	A/R Zip Check						$ -	0.00	0.00
	Florida Total	$ -	$ -	$ -	$ -	$ -	$ -		0.00

Cust #	Customer Name	Current	31-60	61-90	91-120	Over 120	Total	Lawson	Difference
							$ -	0.00	0.00
	A/R Received not applied		$ -	$ -	$ -		$ -	0.00	0.00
	Florida Total	$ -	$ -	$ -	$ -	$ -	$ -	0.00	0.00

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

08/07/08 DB

(a) 1,869,490.05
(b) 1,000.00
* 1,870,490.05

* MFR A-18

PBC

24-643

AquaSource
Accounts Receivable Analysis
November-07

		Current	30	60	90	120 +	AR TOTAL	GL Balance
Current Totals								
Florida	Acct 141000 (IOU)	1,409,701.89	209,253.83	(39,584.82)	64,491.08	169,131.77	1,812,993.75	1,899,371.28
	Acct 142000	-	-	-	-	-	-	-
	Acct 142020	-	-	-	-	1,000.00	1,000.00	1,000.00
	Acct 142030	-	-	-	-	-	-	
	Acct 142090	-	-	-	-	-	-	-
	Subtotal	**1,409,701.89**	**209,253.83**	**(39,584.82)**	**64,491.08**	**170,131.77**	**1,813,993.75**	**1,900,371.28**
	Reconciling difference						-	
	Adjusted Aging	1,409,701.89	209,253.83	-39,584.82	64,491.08	170,131.77	1,813,993.75	86,377.53
		1,496,079.42						
						234,622.85		
						12.93%		
						164,236.00		
Credit Extensions				44,465.39	7,644.95	15,924.56	68,034.90	
Delinquencies								
Aging w/o Extensions				1,534,905.51	56,846.13	154,207.21	1,745,958.85	
						211,053.34		
						147,737.34		
						16,498.66		

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

08/07/08

CBC

Aqua America	**Account Reconciliation**	**Prepared by:**	Debbie Miller
State and Business Unit:	Regional Accounting	**Date:**	7/31/08
Balance Sheet Line	Accounts Receivable Trade		
G/L Account No. and Name:	141000 thru 142100 Accounts Receivable	**Reviewed by:**	
G/L Desc./ Purpose:		**Date:**	
Reconciliation Type:	Subledger Match		
Reconciliation Period	1/1/07 through 12/31/07		
Current Period:	12/31/2008		
Reconciliation Frequency:	Monthly		
Normal Balance:	DR		

	Florida	
141000	1,812,993.75	Customer receivables - See Banner reports by System - there is an unreconciled difference
142000	-	Sarasota County receivable - related to Wheeling revenue.
142020	1,000.00	Employee advance - will be returned at termination of employment.
142030	-	Other A/R - Zipchk
142090	-	Other A/R - Received not applied
Total AR Detail	1,813,993.75	
G/L Balance	2,346,154.27	
Proof	(532,160.52)	[redacted]

Total difference is in acct. 141000.

Calculation of Correct Balance	
Account activity support attached for this period:	Yes
Journal entry required	No
If yes, in what period will journal entry be made	
Journal entry to be made is below:	
or Other Action to be taken	

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

08/07/08 PB

24-64.4

C:\Documents and Settings\ddbrown\Local Settings\Temporary Internet Files\OLK89A\1207 AR Aging.xls

PBC

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

08/07/08 DB

Description: W.C. - Bad Debt Expense

24-645

Date	Profit center	Reserve start	Add expense	deduct write off	add recovery	Reserve end	Reserve /Total AR %	Reserve over 90 %	Reserve over 120 %	Monthly revenue $	DSO	Add'l expense to yield 70% >90	$ aged over 90 days	Needed reserve for 70% >90 days
Dec-08	6386	22.81	(14.99)			7.82	0%	70%	70%	(1.00)		$0.00	(11.17)	7.82
Dec-08	6388	(161.95)	(122.30)			(284.25)	-16%	70%	70%			$0.00	406.07	(284.25)
Dec-08	6389	(77.26)	(1,166.85)	1,141.23	81.42	(21.48)	3%	70%	104%			$0.00	30.68	(21.48)
Dec-08	6390	532.11	(659.78)			(127.67)	4%	70%	210%			$0.00	182.38	(127.67)
Dec-08	6391	226.11	(4,105.63)	528.89		(3,350.63)	32%	70%	70%			$0.00	4,786.61	(3,350.63)
Dec-08	6392	26.71	(26.71)	-		(0.00)	0%	0%	0%			$0.00	-	-
Dec-08	6395	0.10	(143.89)	143.89		0.10	0%	71%	71%			$0.00	(0.14)	0.10
Dec-08	6396	16.17	(142.05)	80.48		(45.40)	-8%	70%	70%			($0.01)	64.85	(45.40)
Dec-08	6397	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6401	(1,019.81)	172.81			(847.00)	31%	70%	80%			$0.00	1,210.00	(847.00)
Dec-08	6402	(4,167.45)	830.12			(3,337.33)	34%	70%	79%			$0.00	4,767.62	(3,337.33)
Dec-08	6403	275.63	(84.83)			190.80	-2%	70%	62%			$0.00	(272.57)	190.80
Dec-08	6404	40.66	(40.66)			-	0%	0%	0%			$0.00	-	-
Dec-08	6405	(2,804.96)	(145.79)		(88.14)	(3,038.89)	28%	70%	86%			$0.00	4,341.27	(3,038.89)
Dec-08	6406	(80.15)	16.85			(63.30)	3%	70%	204%			$0.00	90.43	(63.30)
Dec-08	6407	(778.53)	7.19	171.45		(599.89)	25%	70%	105%			$0.00	856.98	(599.89)
Dec-08	6408	(431.61)	(37.10)			(468.71)	39%	70%	94%			$0.00	669.58	(468.71)
Dec-08	6409	(567.63)	96.19			(471.44)	22%	70%	115%			$0.00	673.49	(471.44)
Dec-08	6410	(1,199.39)	(134.52)			(1,333.91)	29%	70%	97%			$0.00	1,905.59	(1,333.91)
Dec-08	6411	139.09	(391.31)			(252.22)	9%	70%	134%			$0.00	360.31	(252.22)
Dec-08	6412	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6413	6.71	(24.55)			(17.84)	1%	70%	-1878%			$0.00	25.48	(17.84)
Dec-08	6414	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6415	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6416	(127.48)	(43.35)			(170.83)	39%	70%	124%			$0.00	244.04	(170.83)
Dec-08	6417	(467.26)	167.93			(299.33)	28%	70%	160%			$0.00	427.61	(299.33)
Dec-08	6418	(856.06)	858.62	(124.62)		(122.06)	5%	70%	-5498%			$0.00	174.37	(122.06)
Dec-08	6419	(223.26)	(46.74)			(270.00)	8%	70%	197%			$0.00	385.72	(270.00)
Dec-08	6420	(2,421.26)	(119.90)	290.18		(2,250.98)	10%	70%	92%			$0.00	3,215.69	(2,250.98)
Dec-08	6421	(1,125.12)	(19.78)	378.25		(766.65)	34%	70%	89%			$0.00	1,095.21	(766.65)
Dec-08	6422	(23.35)	23.35			-	0%	0%	0%			$0.00	-	-
Dec-08	6423	997.42	(928.34)	29.15		98.23	-17%	70%	39%			$0.00	(140.33)	98.23
Dec-08	6424	28.88	(80.63)	33.99		(17.76)	-7%	70%	70%			$0.00	25.37	(17.76)
Dec-08	6425	3.07	(243.56)			(240.49)	6%	70%	81%			($0.01)	343.55	(240.49)
Dec-08	6426	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6428	(2,589.25)	(209.11)			(2,798.36)	45%	70%	76%			($0.01)	3,997.65	(2,798.36)
Dec-08	6429	(9,389.62)	(49.81)	2,417.82	(165.75)	(7,167.36)	12%	70%	128%			$0.00	10,239.09	(7,167.36)
Dec-08	6430	232.32	(3,044.68)	409.69		(2,402.67)	23%	70%	68%			$0.00	3,432.38	(2,402.67)
Dec-08	6431	20.82	(1,403.05)			(1,382.23)	7%	70%	81%			$0.00	1,974.61	(1,382.23)
Dec-08	6432	325.76	(310.87)			14.89	6%	70%	70%			$0.00	(21.27)	14.89
Dec-08	6433	(608.23)	(110.47)			(718.70)	24%	70%	105%			$0.00	1,026.72	(718.70)
Dec-08	6434	(4,066.68)	782.74	335.86		(2,948.08)	115%	70%	95%			$0.01	4,211.55	(2,948.09)
Dec-08	6435	-	(267.80)	107.00		(160.80)	-30%	70%	70%			$0.00	229.71	(160.80)
Dec-08	6436	(1,212.32)	(12.28)			(1,224.60)	26%	70%	101%			$0.00	1,749.43	(1,224.60)
Dec-08	6438	(422.72)	436.49			13.77	-1%	70%	-92%			$0.00	(19.67)	13.77
Dec-08	6439	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6440	(1,471.51)	496.73			(974.78)	28%	70%	92%			$0.01	1,392.55	(974.79)
Dec-08	6441	(2,115.67)	611.55			(1,504.12)	19%	70%	107%			$0.00	2,148.74	(1,504.12)
Dec-08	6442	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6443	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6444	(561.22)	522.62			(38.60)	1%	70%	70%			$0.00	55.14	(38.60)

PBC

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-893-1-1

08/07/08 DB

Description: W.C. - Allowance for Bad Debts

24-604.6

Date	Profit center	Reserve start	Add expense	deduct write off	add recovery	Reserve end	Reserve /Total AR %	Reserve over 90 %	Reserve over 120 %	Monthly revenue $	DSO	Add'l expense to yield 70% >90	$ aged over 90 days	Needed reserve for 70% >90 days
Dec-08	6445	-	(6.11)			(6.11)	1%	70%	70%			$0.00	8.73	(6.11)
Dec-08	6446	(3,218.98)	43.51	218.35		(2,957.12)	37%	70%	81%			$0.00	4,224.46	(2,957.12)
Dec-08	6447	(655.54)	(42.49)			(698.03)	36%	70%	95%			$0.00	997.18	(698.03)
Dec-08	6448	(6,113.19)	5,244.59	77.47		(791.13)	13%	70%	93%			$0.00	1,130.19	(791.13)
Dec-08	6449	(0.00)	(2,610.24)	83.23		(2,527.01)	45%	70%	70%			$0.00	3,610.01	(2,527.01)
Dec-08	6450	(1,020.07)	729.70			(290.37)	16%	70%	86%			$0.00	414.81	(290.37)
Dec-08	6451	(674.65)	(264.26)			(938.91)	26%	70%	125%			$0.00	1,341.30	(938.91)
Dec-08	6453	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	6456	(10,289.10)	(2,732.24)	962.36		(12,058.98)	15%	70%	101%			$0.00	17,227.12	(12,058.98)
Dec-08	6457	46.68	(728.60)	339.23		(342.69)	29%	70%	70%			$0.00	489.56	(342.69)
Dec-08	6461	(1,338.75)	(667.85)			(2,006.60)	13%	70%	93%			$0.00	2,866.57	(2,006.60)
Dec-08	6462	(2,101.81)	455.45			(1,646.36)	25%	70%	90%			$0.00	2,351.94	(1,646.36)
Dec-08	6467	106.39	(134.76)	17.87		(10.50)	1%	70%	70%			$0.00	15.00	(10.50)
Dec-08	6468	111.10	(61.34)	36.35		86.11	-15%	70%	112%			$0.00	(123.01)	86.11
Dec-08	6469	(204.57)	(182.18)			(386.75)	21%	70%	123%			$0.00	552.50	(386.75)
Dec-08	6471	801.79	(1,787.41)	(141.11)	(27.70)	(1,154.43)	8%	70%	248%			$0.00	1,649.18	(1,154.43)
Dec-08	6472	(342.24)	131.77	(236.47)		(446.94)	63%	70%	76%			$0.00	638.48	(446.94)
Dec-08	6555	(163.58)	(36.71)			(200.29)	15%	70%	86%			$0.00	286.13	(200.29)
Dec-08	6556	(1,030.76)	(178.36)			(1,209.12)	41%	70%	89%			$0.00	1,727.32	(1,209.12)
Dec-08	6557	(197.93)	47.73			(150.20)	10%	70%	105%			$0.00	214.57	(150.20)
Dec-08	6558	(97.45)	180.47	216.14		299.16	2%	70%	55%			$0.00	(427.37)	299.16
Dec-08	6559	(112.71)	5.02			(107.69)	8%	70%	97%			$0.00	153.85	(107.70)
Dec-08	6560	(353.01)	1.08		(151.66)	(503.59)	24%	70%	109%			$0.00	719.41	(503.59)
Dec-08	6561	(226.21)	113.90			(112.31)	17%	70%	114%			$0.00	160.44	(112.31)
Dec-08	6562	266.38	84.13			350.51	37%	70%	71%			$0.00	(500.73)	350.51
Dec-08	6563	(432.22)	(152.40)	175.07		(409.55)	17%	70%	98%			$0.00	585.07	(409.55)
Dec-08	6564	(2,255.46)	1,758.54			(496.92)	-38%	70%	93%			$0.00	709.89	(496.92)
Dec-08	6567	(6,058.79)	789.96	1,195.27		(4,071.56)	46%	70%	84%			$0.00	5,816.51	(4,071.56)
Dec-08	6568	(25,339.56)	4,187.26	6,024.52	249.42	(14,878.36)	33%	70%	87%			$0.00	21,254.80	(14,878.36)
Dec-08	6571	(1,814.20)	138.76	519.47		(1,155.97)	7%	70%	103%			$0.00	1,651.38	(1,155.97)
Dec-08	6574	(18,090.91)	2,227.19	1,341.39		(14,522.33)	12%	70%	109%			$0.00	20,746.19	(14,522.33)
Dec-08	6577	(7,646.39)	3,409.09	(5,386.09)		(9,623.39)	26%	70%	96%			$0.00	13,747.70	(9,623.39)
Dec-08	6582	(1,678.45)	429.14			(1,249.31)	2%	70%	82%			$0.00	1,784.73	(1,249.31)
Dec-08	6589	(2,274.52)	318.98	(333.42)		(2,288.96)	35%	70%	89%			$0.00	3,269.94	(2,288.96)
Dec-08	6595	(266.57)	107.55	85.42		(73.60)	1%	70%	86%			$0.00	105.14	(73.60)
Dec-08	6596	(75.63)	(437.37)	93.74		(419.26)	36%	70%	123%			$0.00	598.94	(419.26)
Dec-08	6597	(123.67)	(147.55)	-		(271.22)	9%	70%	201%			$0.00	387.46	(271.22)
Dec-08	6600	(633.11)	23.10	-		(610.01)	8%	70%	138%			$0.00	871.44	(610.01)
Dec-08	6831	(6,102.70)	5,134.56	-		(968.14)	1%	70%	60%			$0.00	1,383.06	(968.14)
Dec-08	6933	(323.86)	449.70	(6.52)		119.32	1%	70%	50%			$0.00	(170.45)	119.32
Dec-08	6964	(38,711.90)	(94,130.16)	2,952.62	(183.55)	(130,072.99)	32%	70%	81%			$0.00	185,818.56	(130,072.99)
Dec-08	6965	(11,588.58)	95,733.54	4,715.90	(787.87)	88,072.99	-42%	70%	74%			$0.00	(125,818.56)	88,072.99
Dec-08	6970	(2,853.31)	(802.73)	884.31	(291.90)	(3,063.63)	9%	70%	100%			$0.00	4,376.61	(3,063.63)
Dec-08	6971	-	(87.16)		87.16	-	0%	0%	0%			$0.00	-	-
Dec-08	6972	-	(351.04)			(351.04)	4%	70%	0%			$0.00	501.48	(351.04)
Dec-08	6973	-	-			-	0%	0%	0%			$0.00	-	-
Dec-08	9001	(700.00)	24-639 -			(700.00)	70%	70%	70%			$0.00	1,000.00	(700.00)
		16,819.25	(3,336.60)			13,482.65	-3%	#DIV/0!	#DIV/0!			$3,336.60	-	-
		(173,012.19)	3,759.02	19,778.36	(1,278.57)	(150,753.38)				$ 1,180,688.46	50	$3,336.59	$234,622.85	($164,236.06)

24-643

> 90 Days with credit extensions & disputes (19,260.84)

PBC

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-893-1-1
Description: W.C. - Allowance for Bad Debts

08/07/08 DB

24-64.7

Date	Profit center	Reserve start	Add expense	deduct write off	add recovery	Reserve end	Reserve /Total AR %	Reserve /over 90 %	Reserve /over 120 %	Monthly revenue $	DSO	Add'l expense to yield 70% >90	$ aged over 90 days	Needed reserve for 70% >90 days
										Adjusted Aged over 90 days			$215,362.01	
										Adjusted reserve needed @ 12/31/07			150,753.41	
										Adjustment recorded to AU 9001			[illegible]	13,482.65

PBC

Bad Debt Accrual
Dec-08

33	6386	770700		$0.00
33	6388	770700		$0.00
33	6389	770700		$0.00
33	6390	770700		$0.00
33	6391	770700		$0.00
33	6392	770700		$0.00
33	6395	770700		$0.00
33	6396	770700		($0.01)
33	6397	770700		$0.00
33	6401	670700		$0.00
33	6402	670700		$0.00
33	6403	670700		$0.00
33	6404	770700		$0.00
33	6405	670700		$0.00
33	6406	670700		$0.00
33	6407	670700		$0.00
33	6408	670700		$0.00
33	6409	670700		$0.00
33	6410	670700		$0.00
33	6411	670700		$0.00
33	6412	770700		$0.00
33	6413	670700		$0.00
33	6414	670700		$0.00
33	6415	770700		$0.00
33	6416	670700		$0.00
33	6417	670700		$0.00
33	6418	670700		$0.00
33	6419	670700		$0.00
33	6420	670700		$0.00
33	6421	670700		$0.00
33	6422	670700		$0.00
33	6423	670700		$0.00
33	6424	770700		$0.00
33	6425	670700		($0.01)
33	6426	770700		$0.00
33	6428	670700		($0.01)
33	6429	670700		$0.00
33	6430	770700		$0.00
33	6431	670700		$0.00
33	6432	770700		$0.00
33	6433	670700		$0.00
33	6434	670700		$0.01
33	6435	770700		$0.00
33	6436	670700		$0.00
33	6438	670700		$0.00
33	6439	770700		$0.00
33	6440	670700		$0.01
33	6441	670700		$0.00

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

08/07/08 QB

PBC

24-647.8

33	6442	670700		$0.00
33	6443	770700		$0.00
33	6444	670700		$0.00
33	6445	770700		$0.00
33	6446	670700		$0.00
33	6447	670700		$0.00
33	6448	670700		$0.00
33	6449	770700		$0.00
33	6450	670700		$0.00
33	6451	670700		$0.00
33	6453	670700		$0.00
33	6456	670700		$0.00
33	6457	770700		$0.00
33	6461	770700		$0.00
33	6462	670700		$0.00
33	6467	670700		$0.00
33	6468	770700		$0.00
33	6469	670700		$0.00
33	6471	670700		$0.00
33	6472	770700		$0.00
33	6555	670700		$0.00
33	6556	670700		$0.00
33	6557	670700		$0.00
33	6558	670700		$0.00
33	6559	670700		$0.00
33	6560	670700		$0.00
33	6561	670700		$0.00
33	6562	670700		$0.00
33	6563	670700		$0.00
33	6564	670700		$0.00
33	6567	670700		$0.00
33	6568	670700		$0.00
33	6571	670700		$0.00
33	6574	670700		$0.00
33	6577	670700		$0.00
33	6582	670700		$0.00
33	6589	670700		$0.00
33	6595	670700		$0.00
33	6596	670700		$0.00
33	6597	670700		$0.00
33	6600	670700		$0.00
33	6831	770700		$0.00
33	6933	670700		$0.00
33	6964	670700		$0.00
33	6965	770700		$0.00
33	6970	670700		$0.00
33	6971	770700		$0.00
33	6972	670700		$0.00
33	6973	770700		$0.00
33	9001	670700		$3,336.60
33	6386	143000		$0.00
33	6388	143000		$0.00

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

08/07/08
PB

PBC

24-6A.C

33	6389	143000		$0.00
33	6390	143000		$0.00
33	6391	143000		$0.00
33	6392	143000		$0.00
33	6395	143000		$0.00
33	6396	143000		$0.01
33	6397	143000		$0.00
33	6401	143000		$0.00
33	6402	143000		$0.00
33	6403	143000		$0.00
33	6404	143000		$0.00
33	6405	143000		$0.00
33	6406	143000		$0.00
33	6407	143000		$0.00
33	6408	143000		$0.00
33	6409	143000		$0.00
33	6410	143000		$0.00
33	6411	143000		$0.00
33	6412	143000		$0.00
33	6413	143000		$0.00
33	6414	143000		$0.00
33	6415	143000		$0.00
33	6416	143000		$0.00
33	6417	143000		$0.00
33	6418	143000		$0.00
33	6419	143000		$0.00
33	6420	143000		$0.00
33	6421	143000		$0.00
33	6422	143000		$0.00
33	6423	143000		$0.00
33	6424	143000		$0.00
33	6425	143000		$0.01
33	6426	143000		$0.00
33	6428	143000		$0.01
33	6429	143000		$0.00
33	6430	143000		$0.00
33	6431	143000		$0.00
33	6432	143000		$0.00
33	6433	143000		$0.00
33	6434	143000		($0.01)
33	6435	143000		$0.00
33	6436	143000		$0.00
33	6438	143000		$0.00
33	6439	143000		$0.00
33	6440	143000		($0.01)
33	6441	143000		$0.00
33	6442	143000		$0.00
33	6443	143000		$0.00
33	6444	143000		$0.00
33	6445	143000		$0.00
33	6446	143000		$0.00
33	6447	143000		$0.00

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

08/07/08
DR

PBC

24-64.10

33	6448	143000		$0.00
33	6449	143000		$0.00
33	6450	143000		$0.00
33	6451	143000		$0.00
33	6453	143000		$0.00
33	6456	143000		$0.00
33	6457	143000		$0.00
33	6461	143000		$0.00
33	6462	143000		$0.00
33	6467	143000		$0.00
33	6468	143000		$0.00
33	6469	143000		$0.00
33	6471	143000		$0.00
33	6472	143000		$0.00
33	6555	143000		$0.00
33	6556	143000		$0.00
33	6557	143000		$0.00
33	6558	143000		$0.00
33	6559	143000		$0.00
33	6560	143000		$0.00
33	6561	143000		$0.00
33	6562	143000		$0.00
33	6563	143000		$0.00
33	6564	143000		$0.00
33	6567	143000		$0.00
33	6568	143000		$0.00
33	6571	143000		$0.00
33	6574	143000		$0.00
33	6577	143000		$0.00
33	6582	143000		$0.00
33	6589	143000		$0.00
33	6595	143000		$0.00
33	6596	143000		$0.00
33	6597	143000		$0.00
33	6600	143000		$0.00
33	6831	143000		$0.00
33	6933	143000		$0.00
33	6964	143000		$0.00
33	6965	143000		$0.00
33	6970	143000		$0.00
33	6971	143000		$0.00
33	6972	143000		$0.00
33	6973	143000		$0.00
33	9001	143000		($3,336.60)

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

08/05/08
RB

PBC

24-64.11

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

08/07/08 DR

24-65

AUF Rate Case
Accrued Taxes by System - 2007

System (Coll . AUF)	2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec
33 - Contract Operations Total	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32	5,246.32
33.3130 - Admin-SE-Mgmt Total	743.00	743.00	743.00	743.00	743.00	743.00	743.00	743.00	743.00	743.00	743.00	849,220.00
33.3131 - Admin-SE-Cust Service Total	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00	3,109.00
33.6401 - Kingswood Water Total	10,822.78	10,755.39	10,705.78	10,638.57	10,582.28	10,471.87	10,797.09	10,716.51	10,643.95	10,573.33	10,569.86	19,840.36
33.6402 - Oakwood Water Total	25,226.06	24,995.87	24,785.14	24,496.06	24,182.08	23,878.32	25,019.32	24,754.43	24,508.22	24,276.15	24,425.74	50,137.90
33.6428 - Tangerine Water Total	-7,127.89	-7,667.97	-8,213.19	-9,023.53	-9,905.59	-10,530.65	-9,038.04	-9,762.58	-10,120.63	-10,695.36	-6,794.90	-9,068.53
33.6555 - Castle Lake (Citrus) Water Sys Total	-12,858.42	-13,215.28	-13,415.22	-13,501.33	-13,703.55	-13,909.81	-13,978.34	-14,124.33	-14,273.07	-14,317.01	-12,748.18	3,904.20
33.6557 - Kenwood North Water Sys Total	4,704.35	4,554.00	4,525.57	4,562.16	4,504.36	4,451.38	4,559.05	4,522.81	4,493.79	4,548.97	4,572.19	9,488.73
33.6558 - Lake Osborne Est Water Sys Total	42,451.03	41,939.19	41,416.38	40,816.06	39,715.99	38,770.13	41,895.39	40,956.34	40,496.66	40,057.54	40,517.23	96,242.22
33.6559 - The Meadows (Citrus) Water Sys Total	2,216.24	1,958.12	1,795.63	1,693.04	1,520.07	1,342.21	1,292.52	1,182.67	1,082.79	1,033.26	2,334.82	3,996.70
33.6560 - Pine Valley (Citrus) Water Sys Total	4,031.63	3,914.50	3,860.77	3,863.33	3,490.27	3,736.60	3,755.49	3,712.67	3,664.66	3,703.52	4,015.50	5,984.82
33.6563 - West Citrus (Citrus) Water Sys Total	1,007.44	847.69	814.09	876.01	827.68	800.36	890.16	854.53	820.44	884.92	853.16	1,907.30
33.6577 - Ocala Oaks Water Sys Total	96,245.35	93,792.01	91,354.88	87,760.31	83,832.46	81,978.08	88,326.34	84,619.11	81,468.08	74,170.16	83,898.13	85,002.60
33.6957 - Admin-Other North-Posting Total	407.00	407.00	407.00	407.00	407.00	407.00	407.00	407.00	407.00	407.00	407.00	407.00
33.6958 - Admin-Other Central-Posting Total	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	115,890.89	82,427.89
33.6960 - Admin-Other South-Posting Total	459.00	459.00	459.00	459.00	459.00	459.00	459.00	459.00	459.00	459.00	459.00	459.00
33.6001 - Admin-Other ALL-Posting Total	612,024.75	716,361.75	797,878.75	748,855.75	715,628.75	735,096.75	674,659.75	1,049,958.75	2,196,217.61	2,242,278.15	2,397,369.15	1,458,868.15
33.6386 - Rosalie Oaks WW Sys Total	5,320.35	5,250.24	5,179.70	5,108.25	4,955.04	4,826.98	5,198.23	4,986.84	4,916.38	4,806.66	4,747.37	13,570.14
33.6388 - The Woods WW Sys Total	7,411.17	7,314.38	7,222.87	7,123.54	6,927.03	6,733.88	7,320.34	7,146.72	7,074.21	7,008.82	7,151.66	17,504.14
33.6389 - Arrendondo Farms WW Sys Total	11,964.51	11,559.30	11,179.40	10,808.56	10,100.87	9,518.78	11,905.45	11,470.60	11,089.10	10,708.72	10,372.36	24,651.15
33.6390 - Village Water WW Sys Total	-35,796.62	-36,403.61	-37,046.88	-37,954.89	-38,277.93	-38,975.80	-35,890.59	-36,413.33	-36,982.73	-37,522.94	-38,057.97	-39,022.74
33.6391 - Jasmine Lakes Uty WW Sys Total	3,012.99	1,565.93	222.72	-1,398.66	-3,210.22	-5,062.44	2,726.54	985.65	-466.26	-1,797.71	-2,854.42	11,200.99
33.6392 - Lake Suzy WW Sys Total	-51,631.85	-55,018.29	-58,257.45	-61,588.11	-64,555.78	-67,434.30	-61,198.87	-63,867.67	-66,277.40	-69,009.05	-53,830.27	-72,127.50
33.6395 - Kings Cove WW Sys Total	13,345.24	13,104.20	12,841.02	12,540.02	12,210.37	11,863.25	13,286.31	12,958.38	12,667.80	12,404.41	12,139.94	19,209.29
33.6396 - Summit Chase WW Sys Total	42,911.04	42,748.15	42,581.13	42,394.43	42,130.14	41,854.00	42,808.65	42,581.09	42,410.81	42,273.90	42,178.89	78,540.49
33.6397 - Peace River WW Sys Total	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	49,351.00	92,434.00
33.6403 - Leisure Lakes Water Total	11,377.97	11,047.17	10,751.56	10,447.08	10,102.36	9,790.52	11,035.54	10,757.94	10,514.66	10,296.56	10,720.96	21,817.03
33.6404 - Leisure Lakes WW Total	1,775.89	1,350.75	945.15	526.96	44.50	-369.68	1,098.70	552.26	75.40	-361.01	1,159.72	9,431.32
33.6405 - Carlton Village Water Total	-21,894.12	-22,794.34	-23,857.65	-24,709.10	-25,909.39	-27,034.72	-24,827.20	-25,804.02	-26,677.03	-27,488.76	-23,111.45	-40,141.42
33.6406 - East Lake Harris Estates Water Total	5,125.23	4,484.37	3,791.53	3,093.59	2,368.19	1,630.08	2,032.17	1,424.60	858.26	302.96	5,438.29	11,125.64
33.6407 - Fern Terrace Water Total	-7,003.36	-7,284.01	-7,563.77	-7,879.87	-8,244.56	-8,569.80	-7,739.11	-8,045.70	-8,324.35	-8,567.44	-7,813.35	-11,665.75
33.6408 - Friendly Center Water Total	3,422.36	3,369.28	3,316.47	3,258.46	3,181.88	3,080.06	3,824.33	3,252.78	3,196.44	3,141.92	3,232.65	7,186.77
33.6409 - Grand Terrace Water Total	1,286.17	1,075.27	858.49	601.13	272.72	-38.58	603.30	372.94	144.45	-49.29	905.47	4,840.47
33.6410 - Hobby Hills Water Total	5,545.33	5,416.97	5,295.80	5,158.49	4,995.18	4,788.35	5,250.28	5,063.92	4,942.50	4,800.99	5,163.62	10,974.04
33.6411 - Holiday Haven Water Total	12,547.46	11,875.36	11,299.89	10,582.07	9,902.76	9,209.76	9,579.83	9,012.94	8,481.21	7,960.30	12,825.38	25,103.02
33.6412 - Holiday Haven WW Total	8,964.83	8,710.79	8,577.02	8,239.66	7,953.43	7,651.46	8,881.13	8,624.57	8,431.95	8,250.76	8,082.41	22,035.87
33.6413 - Imperial Mobile Terrace Water Total	-2,033.21	-2,461.83	-2,851.17	-3,300.89	-5,509.34	-4,217.68	-3,230.14	-3,815.40	-3,951.99	-4,271.97	-2,448.42	464.52
33.6414 - Morningview Water Total	-4,284.14	-4,600.60	-4,915.14	-5,238.81	-5,585.54	-5,942.65	-5,832.48	-6,116.52	-6,390.15	-6,654.76	-4,129.38	-981.96
33.6415 - Morningview WW Total	6,365.09	6,282.53	6,202.69	6,119.04	6,010.82	5,881.81	6,330.89	6,217.75	6,132.63	6,056.60	5,978.31	10,593.45
33.6416 - Palms Mobile Park Water Total	4,725.48	4,582.20	4,460.61	4,314.13	4,179.91	4,039.78	4,215.14	4,101.15	3,993.66	3,888.93	4,716.61	10,713.38
33.6417 - Picciola Island Water Total	-6,031.89	-6,304.20	-6,579.01	-6,898.06	-7,245.22	-7,655.66	-6,684.30	-6,998.67	-7,272.13	-7,519.83	-6,766.00	-12,268.71
33.6418 - Piney Woods Water Total	-8,704.55	-9,287.33	-9,888.58	-10,543.33	-11,268.79	-12,083.84	-10,805.41	-11,456.14	-12,053.72	-12,573.75	-9,472.42	-13,952.88
33.6419 - Quail Ridge Water Total	-4,788.75	-5,061.09	-5,409.67	-5,764.95	-6,160.86	-6,589.65	-5,766.98	-6,111.72	-6,410.97	-6,695.69	-5,273.31	-8,236.13
33.6420 - Silver Lake-Western Shores Water Total	-55,544.20	-57,378.99	-62,344.78	-68,721.30	-71,429.14	-75,916.58	-68,181.96	-69,868.70	-73,368.77	-76,372.94	-61,800.88	-123,364.82
33.6421 - Skycrest Water Total	-4,842.25	-5,189.06	-5,528.94	-5,905.64	-6,357.48	-6,892.08	-5,982.92	-6,361.97	-6,711.16	-7,013.71	-5,431.84	-11,381.34
33.6422 - Stone Mountain Water Total	2,592.88	2,559.39	2,528.40	2,489.70	2,453.80	2,410.88	2,491.59	2,449.36	2,417.13	2,386.97	2,531.51	5,260.81
33.6423 - Valencia Terrace Water Total	-18,578.14	-19,465.03	-20,325.66	-21,230.83	-22,230.65	-23,314.71	-21,780.92	-22,646.27	-23,439.81	-24,156.93	-19,033.51	-28,099.63
33.6424 - Valencia Terrace WW Total	-34.95	-536.23	-1,028.83	-1,550.90	-2,191.02	-2,876.73	-199.48	-835.96	-1,289.14	-1,694.72	-2,082.63	-7,286.48
33.6425 - Venetian Village Water Total	-7,384.53	-7,812.15	-8,251.56	-8,741.44	-9,258.69	-9,838.35	-8,900.80	-9,372.13	-9,790.43	-10,161.23	-7,947.59	-12,427.98
33.6426 - Venetian Village WW Total	17,057.84	16,881.88	16,702.90	16,501.94	16,238.29	15,951.97	16,958.23	16,702.10	16,512.69	16,331.07	16,171.85	42,472.40
33.6427 - Western Shores Water Total	-13,218.00	-14,782.78	-13,218.00	-13,218.00	-13,218.00	-13,218.00	-13,218.00	-13,218.00	-13,218.00	-13,218.00	-13,218.00	-10,534.00
33.6429 - Palm Terrace Water Total	24,540.97	22,724.89	20,917.30	18,916.02	16,692.17	14,072.25	20,001.50	16,711.50	13,734.29	11,149.03	21,334.81	58,314.85
33.6430 - Palm Terrace WW Total	-75,075.19	-76,544.77	-78,002.73	-79,571.51	-81,604.30	-83,980.59	-75,849.88	-77,859.89	-79,436.02	-80,577.90	-81,486.47	-126,104.41
33.6431 - Zephyr Shores Water Total	4,838.46	3,773.85	2,699.29	1,893.60	873.20	-131.07	1,202.61	610.13	59.10	-604.48	3,854.27	7,370.37
33.6432 - Zephyr Shores WW Total	-15,329.66	-16,019.37	-16,733.03	-17,477.59	-17,985.92	-18,750.06	-15,009.91	-15,524.38	-15,777.85	-16,148.89	-16,372.71	-30,553.28
33.6433 - Gibsonia Estates Water Total	17,791.24	16,995.28	16,886.85	16,711.04	16,544.95	16,424.77	16,610.39	16,489.11	16,458.35	16,377.68	16,588.56	29,549.22
33.6434 - Lake Gibson Estates Water Total	30,501.82	25,372.22	20,868.06	15,660.57	9,985.44	4,008.27	3,220.24	-1,840.90	-6,057.87	-10,574.54	39,084.19	69,430.95
33.6435 - Lake Gibson WW Total	88,239.96	87,852.93	87,509.90	87,137.71	86,631.22	86,080.49	87,982.21	87,440.64	87,025.10	86,664.04	86,336.96	151,645.90
33.6436 - Orange Hill-Sugar Creek Water Total	21,304.79	21,102.48	20,923.49	20,063.43	19,549.57	19,004.16	19,670.80	19,336.43	18,908.73	18,553.70	21,140.85	41,260.40

PBC

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

08/01/08 DB

34-(5)

33.6437 - Sugar Creek Water Total	5,164.00	4,929.98	5,164.00	5,164.00	5,164.00	5,164.00	5,164.00	5,164.00	5,164.00	5,164.00	5,164.00	14,329.00
33.6438 - Beachers Point Water Total	20,106.28	19,063.52	18,015.17	16,946.42	15,913.91	14,850.64	14,681.22	14,126.66	13,481.24	12,797.96	21,325.49	34,607.96
33.6439 - Beachers Point WW Total	24,594.52	24,467.12	24,339.87	24,214.58	24,111.12	23,989.75	24,462.75	24,654.52	24,594.06	24,530.87	24,464.71	40,687.11
33.6440 - Hermits Cove Water Total	11,314.06	10,272.42	9,229.34	8,116.48	7,014.75	5,900.37	5,993.01	5,118.87	4,285.70	3,448.56	12,184.72	20,127.37
33.6441 - Interlachen Lake-Park Manor Water Total	-3,812.91	-4,249.99	-4,985.35	-5,727.41	-6,425.45	-7,103.17	-5,782.81	-6,414.71	-7,003.24	-7,543.88	-4,478.71	-10,302.77
33.6442 - Park Manor Water Total	-236.00	-380.49	-236.00	-236.00	-236.00	-236.00	-236.00	-236.00	-236.00	-236.00	-236.00	2,276.00
33.6443 - Park Manor WW Total	4,951.74	4,879.88	4,810.26	4,720.57	4,647.88	4,553.66	4,848.85	4,762.69	4,695.63	4,649.48	4,727.96	11,528.79
33.6444 - Palm Port Water Total	-6,322.90	-7,092.16	-7,883.14	-8,696.34	-9,466.97	-10,308.84	-10,155.28	-10,993.70	-11,514.90	-12,187.36	-5,717.14	-7,091.65
33.6445 - Palm Port WW Total	2,740.39	2,376.77	1,962.64	1,518.97	1,137.80	654.88	1,850.14	1,360.53	972.09	584.57	2,172.95	3,296.45
33.6446 - Pomona Park Water Total	17,726.92	16,724.85	15,776.58	14,574.30	13,693.70	12,661.52	13,218.27	12,396.64	11,665.49	10,882.73	18,694.39	42,822.58
33.6447 - River Grove Water Total	11,463.80	11,174.22	10,887.22	10,548.04	10,243.15	9,860.55	10,463.12	10,150.11	9,860.53	9,604.80	11,131.57	19,291.85
33.6448 - Silver Lake Oaks Water Total	8,322.60	7,995.58	7,810.19	7,244.05	6,887.43	6,508.10	6,488.71	6,164.54	5,858.31	5,551.56	8,701.54	13,977.04
33.6449 - Silver Lake Oaks WW Total	-13,738.58	-13,814.48	-13,893.61	-13,967.73	-14,072.95	-14,188.23	-13,767.56	-13,860.09	-13,917.31	-13,975.32	-14,017.14	-5,149.82
33.6450 - St Johns Highlands Water Total	-303.25	-488.96	-631.17	-807.42	-968.37	-1,136.70	-610.79	-746.85	-874.29	-985.34	-814.88	-2,944.32
33.6451 - Welaka Total	4,179.26	3,930.58	3,167.83	2,600.99	2,049.19	1,473.81	2,079.69	1,533.18	1,005.17	546.76	4,036.11	4,873.46
33.6452 - Saratoga Harbour Water Total	3,898.28	3,594.89	3,898.28	3,898.28	3,898.28	3,898.28	3,898.28	3,898.28	3,898.28	3,898.28	3,898.28	11,015.28
33.6453 - Wooten Water Total	11,367.40	11,219.84	11,077.12	10,924.34	10,774.20	10,622.96	10,648.40	10,522.58	10,399.40	10,279.73	11,480.95	25,117.17
33.6456 - Chuluota Water Total	-166,228.37	-178,415.25	-191,245.59	-205,460.79	-221,655.08	-237,942.31	-231,502.19	-245,196.39	-257,871.00	-269,200.54	-192,507.34	-266,081.93
33.6457 - Chuluota WW Total	-121,278.44	-122,910.88	-124,510.48	-126,395.12	-128,762.85	-131,130.57	-121,842.25	-124,125.13	-125,779.72	-127,383.00	-128,773.42	-151,983.31
33.6461 - Central Commerce Park WW Total	14,927.66	12,249.88	9,440.00	6,884.55	3,950.41	1,176.59	1,961.94	-640.62	-3,257.27	-5,808.57	18,628.89	79,145.46
33.6462 - Harmony Homes Water Total	691.75	388.56	98.25	-312.41	-663.82	-1,049.32	-804.35	-948.49	-1,230.47	-1,520.55	-703.49	5,032.11
33.6467 - Jungle Den Water Total	4,817.22	4,015.93	3,459.68	2,838.41	2,255.06	1,683.03	1,578.24	1,092.21	624.12	161.64	5,462.83	14,221.10
33.6468 - Jungle Den WW Total	7,276.29	7,357.72	7,006.23	6,781.51	6,626.06	6,468.43	7,241.50	6,559.74	6,408.54	6,271.47	6,212.04	11,884.53
33.6469 - Tomoka-Twin Rivers Water Total	20,962.00	20,240.35	20,117.90	19,581.86	19,037.80	18,522.62	19,311.31	18,603.18	17,925.21	17,266.50	20,746.88	45,068.16
33.6471 - Sunny Hills Water Total	-36,016.80	-40,196.80	-44,479.70	-49,372.31	-54,540.18	-59,993.56	-57,440.42	-62,675.42	-67,572.73	-72,432.78	-33,470.65	-52,140.90
33.6472 - Sunny Hills WW Total	-36,523.59	-36,852.80	-37,206.71	-37,600.26	-38,104.23	-38,617.41	-36,852.12	-37,088.29	-37,398.43	-37,672.23	-37,947.20	-32,192.01
33.6556 - Haines Creek (Lake) Water Sys Total	227,341.33	226,739.94	227,089.76	226,947.33	226,787.69	226,612.74	227,073.75	226,938.92	226,819.57	226,722.03	227,075.59	232,211.29
33.6561 - Ravenswood (Lake) Water Sys Total	1,159.79	1,542.82	980.13	877.84	754.55	622.22	953.50	849.65	763.63	689.78	1,044.38	2,145.61
33.6562 - Rosalia Oaks Water Sys Total	2,385.46	2,302.62	2,216.83	2,124.65	1,821.76	1,696.49	2,093.98	969.18	86.02	-1,023.74	3,690.05	8,984.92
33.6564 - The Woods Water Sys Total	8,984.45	8,771.88	8,568.80	8,369.06	8,001.06	7,659.29	8,292.89	8,009.66	7,843.44	7,688.77	8,845.40	16,176.55
33.6567 - Arredondo Est Water Sys Total	66,685.91	65,867.34	64,848.50	63,939.86	62,900.17	61,844.72	62,015.00	61,394.81	60,455.20	57,821.39	65,969.40	70,223.63
33.6568 - Arredondo Farms Water Sys Total	-7,189.97	-7,491.73	-7,736.05	-7,109.63	-14,320.53	-6,459.99	-5,082.29	-7,524.75	-7,775.57	-8,147.82	-8,317.28	1,119.44
33.6571 - Village Water Water Sys Total	-122,493.58	-123,327.46	-124,858.42	-126,105.12	-126,625.62	-129,502.21	-127,733.70	-129,936.41	-131,730.35	-133,876.91	-120,362.16	-92,009.33
33.6574 - Jasmine Lakes Uty Water Sys Total	136,958.87	133,658.98	130,437.30	126,938.84	123,479.45	119,903.80	126,110.02	121,551.37	116,855.79	104,975.46	125,672.16	106,000.31
33.6582 - Lake Suzy Water Sys Total	-187,821.90	-191,192.61	-192,198.39	-195,729.33	-198,972.62	-199,024.26	-193,882.24	-196,260.87	-198,259.01	-200,998.59	-182,998.30	-181,418.94
33.6589 - Lake Josephine Water Sys Total	30,374.92	29,391.87	28,472.82	27,311.66	26,267.15	25,105.44	27,458.63	25,935.17	24,493.77	23,068.14	29,867.86	27,121.22
33.6595 - Kings Cove Water Sys Total	55,022.71	54,529.37	54,018.03	53,444.09	52,795.48	52,066.75	53,066.66	52,504.55	51,982.80	51,527.17	54,499.50	56,925.24
33.6596 - Summit Chase Water Sys Total	5,892.17	5,246.44	4,795.35	4,324.89	3,825.72	3,345.11	3,978.19	3,568.30	3,181.31	2,811.62	5,512.76	9,552.35
33.6597 - 46 Est Water Sys Total	1,082.37	912.26	746.24	543.50	338.19	102.40	633.05	428.59	236.87	65.41	688.92	2,927.81
33.6600 - Peace River Water Sys Total	29,636.01	29,322.68	29,009.35	28,896.02	28,382.69	28,069.36	27,756.03	27,507.90	27,259.77	27,011.64	30,207.16	40,305.34
33.6631 - South Seas WW Sys Total	148,226.07	144,933.97	141,039.23	137,531.78	134,505.99	131,014.51	137,230.07	133,109.97	130,795.80	126,796.29	147,057.01	160,049.23
33.6633 - Sebring Lakes Water Total	69,546.80	69,136.85	68,724.39	68,225.21	67,512.78	66,942.64	67,244.34	66,400.40	65,960.92	65,428.88	69,766.16	91,158.02
33.6663 - Trade Center-Water Total	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00	-84,152.00
33.6664 - All Other O Water Total	94,525.91	92,322.69	90,428.67	92,533.01	90,658.11	88,343.35	91,066.68	89,201.88	87,087.81	89,382.28	94,445.57	255,335.15
33.6665 - Sarasota Sewer Total	-444,571.13	-477,463.21	-380,093.28	-399,712.50	-431,840.55	-462,599.98	-481,815.70	-533,534.57	-694,281.25	-733,588.67	-348,040.10	-626,881.26
33.6970 - Fairways at Mt. Plymouth-Water Total	0.00	0.00	0.00	0.00	-450.00	-1,349.20	-681.27	-1,166.29	-1,791.18	-2,364.65	-2,808.92	-29,562.65
33.6971 - Fairways at Mt. Plymouth-WW Total	0.00	0.00	0.00	0.00	-450.00	-571.95	-333.42	-592.90	-893.41	-1,214.83	-1,535.79	-8,503.22
33.6972 - Breeze Hill-Water Total	0.00	0.00	0.00	0.00	0.00	0.00	-90.00	-180.00	-532.18	-872.59	-528.46	-3,026.38
33.6973 - Breeze Hill-WW Total	0.00	0.00	0.00	0.00	0.00	0.00	-90.00	-180.00	-357.33	-514.90	-613.95	-1,561.36
33.6974 - Jumper Creek Manor-Water Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
33.6975 - Jumper Creek Manor-WW Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.00
33.6976 - Spring Lakes WW Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33.6977 - Fountain Lakes WW Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370.00
33.6978 - Fountain Lakes Water Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	794,904.53	784,032.55	885,992.29	730,385.48	583,328.09	466,880.41	734,504.30	764,216.88	1,668,643.59	1,586,004.78	2,578,864.76	2,860,235.65
Total per MFR Sch.A-19	794,904.00	784,031.00	885,992.00	730,385.00	583,328.00	466,880.00	734,503.00	764,216.00	1,668,643.00	1,586,004.00	2,578,863.00	2,860,234.00 (a).

√ √ √ √ √ √ √ √ √ √ √ √

√- Traced to MFR A-19

(a). Notes: Accrued Taxes has a debit balance due to more taxes being due to the company than from. See Audit Finding No.

PBC

CW

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

DR
09/17

GL240 Date: 07/10/08 JOB SUBMISSION PARAMETERS
Time: 09:07

User Name: devineb
Job Name : BRIAN19
Step Nbr : 1

Company:	33	AQUA FLORIDA INC.	USD
-or- Company Group:			
Main			
System:	GL	General Ledger	
Fiscal Year:	2007		
Periods:	7 - 7		
	N 14		
JE Type:			
JE Status:	A	All	
Hold Code:			
Print Options			
Operator:			
Comments:	Y	Yes	
Addl Attributes:	N	No	
User Analysis:	N	No	
Rpt Currency,Style:	B	Base	Standard

Monthly
Property Tax
July Accrued Tax

PBC

24-65.1.1

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 1
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7
Status History Hold Code Operator millard
Posting Date 07/11/07 Transaction Date 08/01/07 Reverse Reverse Pd
Reference GL165 Document Journal Book
Base Zone 90

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
1	6388 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		15.42
2	6388 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	15.42	
3	6392 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		1,622.50
4	6392 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	1,622.50	
5	6401 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		.92
6	6401 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	.92	
7	6402 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		21.83
8	6402 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	21.83	
9	6403 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		54.17
10	6403 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	54.17	
11	6404 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		106.25
12	6404 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	106.25	
13	6405 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		453.33
14	6405 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	453.33	

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

C3
DB
09/17

PBC

24-65.1.2

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 2
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
15	6406 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JR		518.75
16	6406 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	518.75	
17	6407 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		109.17
18	6407 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	109.17	
19	6408 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		12.92
20	6408 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	12.92	
21	6409 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		103.75
22	6409 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	103.75	
23	6410 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		44.58
24	6410 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	44.58	
25	6411 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		487.08
26	6411 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	487.08	
27	6413 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		196.67
28	6413 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	196.67	
29	6414 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		253.75

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

CB

08/17

PBC

24-68.13

GL240 Date 07/10/08 Company 33 - AQUA FLORIDA INC. USD Page 1
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC	Rvs	Debit	Credit
30	6414 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		253.75	
31	6416 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			85.00
32	6416 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		85.00	
33	6417 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			89.17
34	6417 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		89.17	
35	6418 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			327.92
36	6418 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		327.92	
37	6419 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			154.17
38	6419 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		154.17	
39	6420 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			1,585.83
40	6420 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		1,585.83	
41	6421 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			173.33
42	6421 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		173.33	
43	6422 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE			16.25
44	6422 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE		16.25	

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

C3
DB
9/17

PBC

24-65.1.4

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 4
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL M 14-06 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
45	6423 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		522.92
46	6423 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	522.92	
47	6425 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		235.83
48	6425 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	235.83	
49	6428 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		250.00
50	6428 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	250.00	
51	6429 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		658.75
52	6429 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	658.75	
53	6431 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		512.50
54	6431 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	512.50	
55	6433 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		8.42
56	6433 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	8.42	
57	6434 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		4,272.92
58	6434 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	4,272.92	
59	6436 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		181.92

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

CW DB 09/17

PBC

24-65.1.5

GL240 Date 07/30/08
Time 09:07

Company 33 - AQUA FLORIDA INC.
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 07

USD

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC	Rvs	Debit	Credit
60	6436 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		181.92	
61	6438 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			896.00
62	6439 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		896.00	
63	6440 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			881.25
64	6440 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		881.25	
65	6441 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			304.58
66	6441 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		304.58	
67	6443 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			12.67
68	6443 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		12.67	
69	6444 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			637.50
70	6444 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		637.50	
71	6445 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			146.33
72	6445 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		146.33	
73	6446 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE			734.58
74	6446 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE		734.58	

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

CJ 8/17

PBC

24-65.1.6

GL240 Date 07/30/08 Company 31 - AQUA FLORIDA INC. USD Page 6
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 07

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
75	6447 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		157.50
76	6447 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	157.50	
77	6448 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		304.17
78	6448 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	304.17	
79	6450 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		41.67
80	6450 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	41.67	
81	6451 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		337.50
82	6451 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	337.50	
83	6453 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		118.00
84	6453 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	118.00	
85	6456 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		7,666.67
86	6456 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	7,666.67	
87	6461 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		2,166.67
88	6461 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	2,166.67	
89	6462 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		91.67

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
DR# 080121-WS : ACN 08-093-1-1
Description: WC - Accrued Taxes

DR
08/17
CW

PBC

24-65.1

GL240 Date 07/30/08
Time 05:07

Company 33 - AQUA FLORIDA INC.
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

USD

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Ave	Debit	Credit
90	6462 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	91.67	
91	6467 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		504.17
92	6467 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	504.17	
93	6469 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		266.67
94	6469 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	266.67	
95	6471 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		1,485.83
96	6471 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	1,485.83	
97	6555 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		164.17
98	6555 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	164.17	
99	6556 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		41.67
100	6556 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	41.67	
101	6557 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		5.33
102	6557 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	5.33	
103	6558 Accrued Tax-Oth-PROPERTY	236111-0000 Desc Prop Tax Accrual	33PROPTAX	JE		79.17
104	6558 Property Taxes	408110-0000 Desc Prop Tax Accrual	33PROPTAX	JE	79.17	

Aqua [illegible]
Rate Case Audit
Historical Year Ended December 31, 2007
PSC 080121-WS; ACN 08-093-1-1
Description: WC - Accrued Taxes

CW DB 09/17

PBC

24.65.1.8

GL240 Date 07/10/08 Company 33 - AQUA FLORIDA INC. USD Page 8
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
105	6559 236111-0000		33PROPTAX	JE		139.25
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
106	6559 408110-0000		33PROPTAX	JE	139.25	
	Property Taxes	Desc Prop Tax Accrual				
107	6560 236111-0000		33PROPTAX	JE		35.75
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
108	6560 408110-0000		33PROPTAX	JE	35.75	
	Property Taxes	Desc Prop Tax Accrual				
109	6561 236111-0000		33PROPTAX	JE		39.17
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
110	6561 408110-0000		33PROPTAX	JE	39.17	
	Property Taxes	Desc Prop Tax Accrual				
111	6562 236111-0000		33PROPTAX	JE		23.50
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
112	6562 408110-0000		33PROPTAX	JE	23.50	
	Property Taxes	Desc Prop Tax Accrual				
113	6564 236111-0000		33PROPTAX	JE		116.67
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
114	6564 408110-0000		33PROPTAX	JE	116.67	
	Property Taxes	Desc Prop Tax Accrual				
115	6567 236111-0000		33PROPTAX	JE		643.83
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
116	6567 408110-0000		33PROPTAX	JE	643.83	
	Property Taxes	Desc Prop Tax Accrual				
117	6571 236111-0000		33PROPTAX	JE		766.67
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				
118	6571 408110-0000		33PROPTAX	JE	766.67	
	Property Taxes	Desc Prop Tax Accrual				
119	6574 236111-0000		33PROPTAX	JE		1,593.75
	Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual				

Florida Public Service Commission
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: WC - Accrued Taxes

DB 8/11 C3

PBC

24-65.1.9

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 9
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 14-00 Journal created by GL185 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
120	6574 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	1,593.75	
121	6577 236111 0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		921.25
122	6577 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	921.25	
123	6582 236111-0000 Accrued Tax Oth PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		1,895.00
124	6582 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	1,895.00	
125	6589 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		455.42
126	6589 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	455.42	
127	6595 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		306.25
128	6595 408110 0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	306.25	
129	6596 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		277.67
130	6596 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	277.67	
131	6597 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		68.00
132	6597 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	68.00	
133	6600 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		313.33
134	6600 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	313.33	

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

8/17 CW

PBC

24-65.1.10

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 10
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 14-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
135	6831 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		1,675.83
136	6831 408110 0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	1,675.83	
137	6933 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		345.83
138	6933 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	345.83	
139	6964 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		600.00
140	6964 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	600.00	
141	6965 236111-0000 Accrued Tax-Oth-PROPERTY	Desc Prop Tax Accrual	33PROPTAX	JE		27,781.67
142	6965 408110-0000 Property Taxes	Desc Prop Tax Accrual	33PROPTAX	JE	27,781.67	

*** Totals For Journal entry N- 14-00 , Source Code JE	Debits	Credits	Difference
Base	70,118.63	70,118.63	0.00
Reverse	0.00	0.00	0.00
Entered	70,118.63	70,118.63	0.00
Unit	0.00	0.00	0.00

*** Totals For Journal entry N- 14-00	Debits	Credits	Difference
Base	70,118.63	70,118.63	0.00
Reverse	0.00	0.00	0.00
Entered	70,118.63	70,118.63	0.00
Unit	0.00	0.00	0.00

Aqua Utilities Florida, Inc.
Historical Year Ended December 31, 2007
Rate Case Audit
Dkt 080121-WS; ACN 08-093-1-1
Description: WC - Accrued Taxes
DR 8/17 (3)

PBC

24-65.1.11

GL240 Date 07/10/08
Time 09:01

Company 11 - AQUA FLORIDA INC. USD
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 07

********** Report Totals **********

*** Totals For Report, source code JE

	Debits	Credits	Difference
Base	70,118.63	70,118.63	0.00
Reverse	0.00	0.00	0.00
Entered	70,118.63	70,118.63	0.00
Unit	0.00	0.00	0.00

*** Totals For Report

	Debits	Credits	Difference
Base	70,118.63	70,118.63	0.00
Reverse	0.00	0.00	0.00
Entered	70,118.63	70,118.63	0.00
Unit	0.00	0.00	0.00

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: WC - Accrued Taxes
09/11 CW

PBC

24-65.1.1

Aqua Utilities Florida
State & Business Unit Florida - 33

Prepared by: Ron Frinkley
Date: 7/30/2008

System Name >>>	Hawes Creek Water	Lake Osborne Water	Ravenswood Water	Rosalie Oaks Water	The Woods Water	The Woods Wastewater	Amerelndo Estates Water	Village Water	Jasmine Lakes Water	Coats Oaks Water	Lake Suzy Water	Lake Suzy Wastewater	Lake Josephine Water	Kings Cove Water
County>>>														Lake
Accounting Unit >>>	8558	8559	8561	8562	8564	8568	8567	8571	8574	8577	8582	8582	8589	8585
Beginning Balance 1-1-07														
January														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 1-31-07	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
February														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 2-28-07	(83.34)	(158.34)	(78.34)	(47.00)	(233.34)	(30.84)	(1,287.26)	(1,533.34)	(3,187.50)	(1,842.50)	(3,790.00)	(3,245.00)	(910.84)	(616.50)
March														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 3-31-07	(125.01)	(237.51)	(117.51)	(70.50)	(350.01)	(46.26)	(1,931.49)	(2,300.01)	(4,781.25)	(2,763.75)	(5,685.00)	(4,867.50)	(1,366.26)	(918.75)
1st Quarter Totals														
Beginning Balance														
Accruals	(125.01)	(237.51)	(117.51)	(70.50)	(350.01)	(46.26)	(1,931.49)	(2,300.01)	(4,781.25)	(2,763.75)	(5,685.00)	(4,867.50)	(1,366.26)	(918.75)
Payments														
Adjustments														
Balance @ 3/31/07	(125.01)	(237.51)	(117.51)	(70.50)	(350.01)	(46.26)	(1,931.49)	(2,300.01)	(4,781.25)	(2,763.75)	(5,685.00)	(4,867.50)	(1,366.26)	(918.75)
Beginning Balance 4-1-07	(125.01)	(237.51)	(117.51)	(70.50)	(350.01)	(46.26)	(1,931.49)	(2,300.01)	(4,781.25)	(2,763.75)	(5,685.00)	(4,867.50)	(1,366.26)	(918.75)
April														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 4-30-07	(166.68)	(316.68)	(156.68)	(94.00)	(466.68)	(61.68)	(2,575.12)	(3,066.68)	(6,375.00)	(3,685.00)	(7,580.00)	(6,490.00)	(1,821.68)	(1,223.00)
May														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 5-31-07	(208.35)	(395.85)	(195.85)	(117.50)	(583.35)	(77.10)	(3,218.16)	(3,833.35)	(7,968.75)	(4,606.25)	(9,475.00)	(8,112.50)	(2,277.10)	(1,531.25)
June														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 6-30-07	(250.02)	(475.02)	(235.02)	(141.00)	(700.02)	(92.52)	(3,861.79)	(4,600.02)	(9,562.50)	(5,527.50)	(11,370.00)	(9,735.00)	(2,732.52)	(1,837.50)
2nd Quarter Totals														
Beginning Balance	(125.01)	(237.51)	(117.51)	(70.50)	(350.01)	(46.26)	(1,931.49)	(2,300.01)	(4,781.25)	(2,763.75)	(5,685.00)	(4,867.50)	(1,366.26)	(918.75)
Accruals	(125.01)	(237.51)	(117.51)	(70.50)	(350.01)	(46.26)	(1,931.49)	(2,300.01)	(4,781.25)	(2,763.75)	(5,685.00)	(4,867.50)	(1,366.26)	(918.75)
Payments														
Adjustments														
Balance @ 6/30/07	(250.02)	(475.02)	(235.02)	(141.00)	(700.02)	(92.52)	(3,862.98)	(4,600.02)	(9,562.50)	(5,527.50)	(11,370.00)	(9,735.00)	(2,732.52)	(1,837.50)
Beginning Balance 7-1-07	(250.02)	(475.02)	(235.02)	(141.00)	(700.02)	(92.52)	(3,862.98)	(4,600.02)	(9,562.50)	(5,527.50)	(11,370.00)	(9,735.00)	(2,732.52)	(1,837.50)
July														
Accruals	(41.67)	(79.17)	(39.17)	(23.50)	(116.67)	(15.42)	(643.63)	(766.67)	(1,593.75)	(921.25)	(1,895.00)	(1,622.50)	(455.42)	(308.25)
Payments														
Adjustments														
Balance @ 7-31-07	(291.69)	(554.19)	(274.19)	(164.50)	(816.69)	(107.94)	(4,506.61)	(5,366.69)	(11,156.25)	(6,448.75)	(13,265.00)	(11,357.50)	(3,187.94)	(2,143.75)

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

DK 09/17 CW

PBC

34.65.1.13

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

DB 09/17 CW

Aqua Utilities Florida
State & Business Unit

System Name >>>	Summit Chase	48 Estates Water	Peace River Water	South Sea Water	Sebring Lakes Water	Trade Center	Sarasota Sewer	Cedar Lake Water	Kenwood North Water	The Meadows Water	Pine Valley Water	Kingswood Water	Oakwood Water	Leisure Lakes Water
County >>>	[redacted]	[redacted]	Hardee	Lee	[redacted]	Sarasota	Sarasota	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Accounting Unit >>>	6096	6597	6600	6631	6633	6964	6965	6555	6557	6558	6560	6401	6402	6403
Beginning Balance 1-1-07	-	-	-	-	-	-	-	-	-	-	-	-	-	-
January	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 1-31-07	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
February	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	[208.34]	[136.00]	[626.66]	[3,351.66]	[691.66]	(1,200.00)	[56,563.34]	[328.34]	[10.66]	[278.50]	[71.50]	[1.84]	[43.66]	[108.34]
Balance @ 2-29-07	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 3-31-07	[833.01]	[304.00]	[939.99]	[5,027.49]	[1,037.49]	(1,800.00)	[84,845.01]	[492.51]	[15.99]	[417.75]	[107.25]	[2.76]	[65.49]	[162.51]
1st Quarter Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance	(833.01)	(304.00)	(939.99)	(5,027.49)	(1,037.49)	(1,800.00)	(84,845.01)	(492.51)	(15.99)	(417.75)	(107.25)	(2.76)	(65.49)	(162.51)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 3/31/07	[833.01]	[304.00]	[939.99]	[5,027.49]	[1,037.49]	[1,800.00]	[84,845.01]	[492.51]	[15.99]	[417.75]	[107.25]	[2.76]	[65.49]	[162.51]
[redacted]														
Beginning Balance 4-1-07	[833.01]	[304.00]	[939.99]	[5,027.49]	[1,037.49]	[1,800.00]	[84,845.01]	[492.51]	[15.99]	[417.75]	[107.25]	[2.76]	[65.49]	[162.51]
April	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 4-30-07	[1,110.68]	[372.00]	[1,253.32]	[6,703.32]	[1,383.32]	[2,400.00]	[113,126.68]	[656.68]	[21.32]	[557.00]	[143.00]	[3.68]	[87.32]	[216.68]
May	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 5-31-07	[1,388.35]	[438.00]	[1,566.65]	[8,379.15]	[1,729.15]	[3,000.00]	[141,408.35]	[820.85]	[26.65]	[696.25]	[178.75]	[4.60]	[109.15]	[270.85]
June	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 6-30-07	[1,666.02]	[504.00]	[1,879.98]	[10,054.98]	[2,074.98]	[3,600.00]	[169,690.02]	[985.02]	[31.98]	[835.50]	[214.50]	[5.52]	[130.98]	[325.02]
2nd Quarter Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance	(833.01)	(304.00)	(939.99)	(5,027.49)	(1,037.49)	(1,800.00)	(84,845.01)	(492.51)	(15.99)	(417.75)	(107.25)	(2.76)	(65.49)	(162.51)
Accruals	(833.01)	(304.00)	(939.99)	(5,027.49)	(1,037.49)	(1,800.00)	(84,845.01)	(492.51)	(15.99)	(417.75)	(107.25)	(2.76)	(65.49)	(162.51)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 6/30/07	[1,666.02]	[608.00]	[1,879.98]	[10,054.98]	[2,074.98]	[3,600.00]	[169,690.02]	[985.02]	[31.98]	[835.50]	[214.50]	[5.52]	[130.98]	[325.02]
[redacted]														
Beginning Balance 7-1-07	[1,666.02]	[608.00]	[1,879.98]	[10,054.98]	[2,074.98]	[3,600.00]	[169,690.02]	[985.02]	[31.98]	[835.50]	[214.50]	[5.52]	[130.98]	[325.02]
July	(277.67)	(66.00)	(313.33)	(1,675.83)	(345.83)	(600.00)	(28,281.67)	(164.17)	(5.33)	(139.25)	(35.75)	(0.92)	(21.83)	(54.17)
Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance @ 7-31-07	[1,943.69]	[674.00]	[2,193.31]	[11,730.81]	[2,420.81]	[4,200.00]	[197,971.69]	[1,149.19]	[37.31]	[974.75]	[250.25]	[6.44]	[152.81]	[379.19]

PBC

214-05.1.14

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

DB 9/17
CW

Aqua Utilities Florida State & Business Unit														
System Name >>>	Carlton Village Water	East Lake Harris Estates Water	Fern Terrace Water	Friendly Center Water	Grand Terrace Water	Hobby Hills Water	Holiday Haven Water	Imperial Mobile Terrace Water	Morningview Water	Palms Mobile Home Park Water	Placida Island Water	Piney Woods Water	Quail Ridge Water	Silver Lake Estates
County>>>	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Accounting Unit >>>	6405	6406	6407	6408	6409	6410	6411	6413	6414	6415	6417	6418	6419	6420
Beginning Balance 1-1-07														
January	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 1-31-07	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
February	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 2-28-07	(906.66)	(1,037.50)	(218.34)	(25.84)	(207.50)	(89.16)	(974.16)	(393.34)	(507.50)	(170.00)	(178.34)	(655.84)	(308.34)	(3,171.66)
March	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 3-31-07	(1,359.99)	(1,556.25)	(327.51)	(38.76)	(311.25)	(133.74)	(1,461.24)	(590.01)	(761.25)	(255.00)	(267.51)	(983.76)	(462.51)	(4,757.49)
1st Quarter Totals														
Beginning Balance	(1,359.99)	(1,556.25)	(327.51)	(38.76)	(311.25)	(133.74)	(1,461.24)	(590.01)	(761.25)	(255.00)	(267.51)	(983.76)	(462.51)	(4,757.49)
Accruals														
Payments														
Adjustments														
Balance @ 3/31/07	(1,359.99)	(1,556.25)	(327.51)	(38.76)	(311.25)	(133.74)	(1,461.24)	(590.01)	(761.25)	(255.00)	(267.51)	(983.76)	(462.51)	(4,757.49)
[redacted]														
Beginning Balance 4-1-07	(1,359.99)	(1,556.25)	(327.51)	(38.76)	(311.25)	(133.74)	(1,461.24)	(590.01)	(761.25)	(255.00)	(267.51)	(983.76)	(462.51)	(4,757.49)
April	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 4-30-07	(1,813.32)	(2,075.00)	(436.68)	(51.68)	(415.00)	(178.32)	(1,958.32)	(786.68)	(1,015.00)	(340.00)	(356.68)	(1,311.68)	(616.68)	(6,343.32)
May	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 5-31-07	(2,266.65)	(2,593.75)	(545.85)	(64.60)	(518.75)	(222.90)	(2,455.40)	(983.35)	(1,268.75)	(425.00)	(445.85)	(1,639.60)	(770.85)	(7,929.15)
June	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 6-30-07	(2,719.98)	(3,112.50)	(655.02)	(77.52)	(622.50)	(267.48)	(2,952.48)	(1,180.02)	(1,522.50)	(510.00)	(535.02)	(1,967.52)	(925.02)	(9,514.98)
2nd Quarter Totals														
Beginning Balance	(1,359.99)	(1,556.25)	(327.51)	(38.76)	(311.25)	(133.74)	(1,461.24)	(590.01)	(761.25)	(255.00)	(267.51)	(983.76)	(462.51)	(4,757.49)
Accruals	(1,359.99)	(1,556.25)	(327.51)	(38.76)	(311.25)	(133.74)	(1,461.24)	(590.01)	(761.25)	(255.00)	(267.51)	(983.76)	(462.51)	(4,757.49)
Payments														
Adjustments														
Balance @ 6/30/07	(2,719.98)	(3,112.50)	(655.02)	(77.52)	(622.50)	(267.48)	(2,922.48)	(1,180.02)	(1,522.50)	(510.00)	(535.02)	(1,967.52)	(925.02)	(9,514.98)
[redacted]														
Beginning Balance 7-1-07	(2,719.98)	(3,112.50)	(655.02)	(77.52)	(622.50)	(267.48)	(2,922.48)	(1,180.02)	(1,522.50)	(510.00)	(535.02)	(1,967.52)	(925.02)	(9,514.98)
July	(453.33)	(518.75)	(109.17)	(12.92)	(103.75)	(44.58)	(497.08)	(196.67)	(253.75)	(85.00)	(89.17)	(327.92)	(154.17)	(1,585.83)
Accruals														
Payments														
Adjustments														
Balance @ 7-31-07	(3,173.31)	(3,631.25)	(764.19)	(90.44)	(726.25)	(312.06)	(3,409.56)	(1,376.69)	(1,776.25)	(595.00)	(624.19)	(2,295.44)	(1,079.19)	(11,100.81)

PBC

24.65.1.15

Aqua Utilities Florida
State & Business Unit

System Name >>>	Skycrest Water	Stone Mountain Water	Valencia Terrace Water	Venetian Village Water	Tangerine Water
County>>>	[redacted]	[redacted]	[redacted]	[redacted]	
Accounting Unit >>>	6421	6422	6423	6425	6426
Beginning Balance 1-1-07	-	-	-	-	-
January					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 1-31-07	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
February					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	(346.66)	(32.50)	(1,045.84)	(471.66)	(500.00)
Balance @ 2-28-07					
March					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 3-31-07	(519.99)	(48.75)	(1,568.76)	(707.49)	(750.00)
1st Quarter Totals					
Beginning Balance	-	-	-	-	-
Accruals	(519.99)	(48.75)	(1,568.76)	(707.49)	(750.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 3/31/07	(519.99)	(48.75)	(1,568.76)	(707.49)	(750.00)
[redacted]					
Beginning Balance 4-1-07	(519.99)	(48.75)	(1,568.76)	(707.49)	(750.00)
April					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 4-30-07	(693.32)	(65.00)	(2,091.68)	(943.32)	(1,000.00)
May					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 5-31-07	(866.65)	(81.25)	(2,614.60)	(1,179.15)	(1,250.00)
June					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 6-30-07	(1,039.98)	(97.50)	(3,137.52)	(1,414.98)	(1,500.00)
2nd Quarter Totals					
Beginning Balance	(519.99)	(48.75)	(1,568.76)	(707.49)	(750.00)
Accruals	(519.99)	(48.75)	(1,568.76)	(707.49)	(750.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 6/30/07	(1,039.98)	(97.50)	(3,137.52)	(1,414.98)	(1,500.00)
[redacted]					
Beginning Balance 7-1-07	(1,039.98)	(97.50)	(3,137.52)	(1,414.98)	(1,500.00)
July					
Accruals	(173.33)	(16.25)	(522.92)	(235.83)	(250.00)
Payments	-	-	-	-	-
Adjustments	-	-	-	-	-
Balance @ 7-31-07	(1,213.31)	(113.75)	(3,660.44)	(1,650.81)	(1,750.00)

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

DB 8/17 CJ

PBC

24-65.1.16

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 9/17 CW
DB
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC - Accrued Taxes

Aqua Utilities Florida
State 6 Business Unit

	Palm Terrace Water	Zephyr Shores Water	Oaks Estates Water	Lake Gibson Estates Water	Orange Hill	Beecher's Point Water	Hermits Cove Water	Interlachen Lake/Park Manor	Palm Port Water	Pomona Park Water	River Grove Water	Silver Lake Oaks Water	St John's Highlands Water
System Name >>>													
County>>>													
Accounting Unit >>>	6429	6431	6433	6434	6436	6439	6440	6441	6444	6446	6447	6448	6450
Beginning Balance 1-1-07													
January													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 1-31-07	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
February													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 2-28-07	(1,317.50)	(1,025.00)	(16.84)	(8,545.84)	(363.84)	(1,792.00)	(1,762.50)	(609.16)	(1,275.00)	(1,469.16)	(315.00)	(608.34)	(83.34)
March													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 3-31-07	(1,976.25)	(1,537.50)	(25.26)	(12,818.76)	(545.76)	(2,688.00)	(2,643.75)	(913.74)	(1,912.50)	(2,203.74)	(472.50)	(912.51)	(125.01)
1st Quarter Totals													
Beginning Balance													
Accruals	(1,976.25)	(1,537.50)	(25.26)	(12,818.76)	(545.76)	(2,688.00)	(2,643.75)	(913.74)	(1,912.50)	(2,203.74)	(472.50)	(912.51)	(125.01)
Payments													
Adjustments													
Balance @ 3/31/07	(1,976.25)	(1,537.50)	(25.26)	(12,818.76)	(545.76)	(2,688.00)	(2,643.75)	(913.74)	(1,912.50)	(2,203.74)	(472.50)	(912.51)	(125.01)
Beginning Balance 4-1-07	(1,976.25)	(1,537.50)	(25.26)	(12,818.76)	(545.76)	(2,688.00)	(2,643.75)	(913.74)	(1,912.50)	(2,203.74)	(472.50)	(912.51)	(125.01)
April													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 4-30-07	(2,833.00)	(2,050.00)	(33.68)	(17,091.68)	(727.68)	(3,584.00)	(3,525.00)	(1,218.32)	(2,550.00)	(2,938.32)	(630.00)	(1,216.68)	(166.68)
May													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 5-31-07	(3,689.75)	(2,562.50)	(42.10)	(21,364.60)	(909.60)	(4,480.00)	(4,406.25)	(1,522.90)	(3,187.50)	(3,672.90)	(787.50)	(1,520.85)	(208.35)
June													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 6-30-07	(3,993.50)	(3,075.00)	(50.52)	(25,637.52)	(1,091.52)	(5,376.00)	(5,287.50)	(1,827.48)	(3,825.00)	(4,407.48)	(945.00)	(1,825.02)	(250.02)
2nd Quarter Totals													
Beginning Balance	(1,976.25)	(1,537.50)	(25.26)	(12,818.76)	(545.76)	(2,688.00)	(2,643.75)	(913.74)	(1,912.50)	(2,203.74)	(472.50)	(912.51)	(125.01)
Accruals	(1,976.25)	(1,537.50)	(25.26)	(12,818.76)	(545.76)	(2,688.00)	(2,643.75)	(913.74)	(1,912.50)	(2,203.74)	(472.50)	(912.51)	(125.01)
Payments													
Adjustments													
Balance @ 6/30/07	(3,993.50)	(3,075.00)	(50.52)	(25,637.52)	(1,091.52)	(5,376.00)	(5,287.50)	(1,827.48)	(3,825.00)	(4,407.48)	(945.00)	(1,825.02)	(250.02)
Beginning Balance 7-1-07	(3,993.50)	(3,075.00)	(50.52)	(25,637.52)	(1,091.52)	(5,376.00)	(5,287.50)	(1,827.48)	(3,825.00)	(4,407.48)	(945.00)	(1,825.02)	(250.02)
July													
Accruals	(856.75)	(512.50)	(8.42)	(4,272.92)	(181.92)	(896.00)	(881.25)	(304.58)	(637.50)	(734.58)	(157.50)	(304.17)	(41.67)
Payments													
Adjustments													
Balance @ 7-31-07	(4,811.25)	(3,587.50)	(58.94)	(29,910.44)	(1,273.44)	(6,272.00)	(6,168.75)	(2,132.06)	(4,462.50)	(5,142.06)	(1,102.50)	(2,129.19)	(291.69)

PBC

24-65.1.17

Aqua Utilities Florida, Inc.
Rate Case Audit
DB **Historical Year Ended December 31, 2007** 9/17
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC - Accrued Taxes (C)

Aqua Utilities Florida
State & Business Unit

System Name >>>	Welaka	Weston Water	Chuluota Water	Harmony Homes Water	Jungle Den Water	Tomoka/Twin Rivers Water	Sunny Hills Water	Leisure Lakes Wastewater Highlands	Park Manor Wastewater	Palm Port Wastewater	FL Central Commerce Park WW	Fernways @ Plymouth Water Loop	Mt.	Total
County>>														
Accounting Unit >>>	6451	6453	6458	6462	6467	6469	6471	6404	6443	6446	6461	6970		
Beginning Balance 1-1-07														
January	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 1-31-07	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
February	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 2-28-07	(675.00)	(236.00)	(15,333.34)	(183.34)	(1,008.34)	(533.34)	(6,971.66)	(212.50)	(25.34)	(292.66)	(4,333.34)			(141,233.26)
March	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 3-31-07	(1,012.50)	(354.00)	(23,000.01)	(275.01)	(1,512.51)	(800.01)	(10,457.49)	(318.75)	(38.01)	(438.99)	(6,500.01)			(211,850.89)
1st Quarter Totals														
Beginning Balance	(1,012.50)	(354.00)	(23,000.01)	(275.01)	(1,512.51)	(800.01)	(10,457.49)	(318.75)	(38.01)	(438.99)	(6,500.01)			(211,850.89)
Accruals														
Payments														
Adjustments														
Balance @ 3/31/07	(1,012.50)	(354.00)	(23,000.01)	(275.01)	(1,512.51)	(800.01)	(10,457.49)	(318.75)	(38.01)	(438.99)	(6,500.01)			(211,850.89)
Beginning Balance 4-1-07	(1,012.50)	(354.00)	(23,000.01)	(275.01)	(1,512.51)	(800.01)	(10,457.49)	(318.75)	(38.01)	(438.99)	(6,500.01)			(211,850.89)
April	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 4-30-07	(1,350.00)	(472.00)	(30,666.68)	(366.68)	(2,016.68)	(1,066.68)	(13,943.32)	(425.00)	(50.68)	(585.32)	(8,666.68)			(282,467.52)
May	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 5-31-07	(1,687.50)	(590.00)	(38,333.35)	(458.35)	(2,520.85)	(1,333.35)	(17,429.15)	(531.25)	(63.35)	(731.65)	(10,833.35)			(353,084.15)
June	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 6-30-07	(2,025.00)	(708.00)	(46,000.02)	(550.02)	(3,025.02)	(1,600.02)	(20,914.98)	(637.50)	(76.02)	(877.98)	(13,000.02)			(423,711.78)
2nd Quarter Totals														
Beginning Balance	(1,012.50)	(354.00)	(23,000.01)	(275.01)	(1,512.51)	(800.01)	(10,457.49)	(318.75)	(38.01)	(438.99)	(6,500.01)			(211,850.89)
Accruals	(1,012.50)	(354.00)	(23,000.01)	(275.01)	(1,512.51)	(800.01)	(10,457.49)	(318.75)	(38.01)	(438.99)	(6,500.01)			(211,850.89)
Payments														
Adjustments														
Balance @ 6/30/07	(2,025.00)	(708.00)	(46,000.02)	(550.02)	(3,025.02)	(1,600.02)	(20,914.98)	(637.50)	(76.02)	(877.98)	(13,000.02)			(423,711.78)
Beginning Balance 7-1-07	(2,025.00)	(708.00)	(46,000.02)	(550.02)	(3,025.02)	(1,600.02)	(20,914.98)	(637.50)	(76.02)	(877.98)	(13,000.02)			(423,711.78)
July	(337.50)	(118.00)	(7,666.67)	(91.67)	(504.17)	(266.67)	(3,485.83)	(106.25)	(12.67)	(146.33)	(2,166.67)			(70,616.63)
Accruals														
Payments														
Adjustments														
Balance @ 7-31-07	(2,362.50)	(826.00)	(53,666.69)	(641.69)	(3,529.19)	(1,866.69)	(24,400.81)	(743.75)	(88.69)	(1,024.31)	(15,166.69)			(494,328.41)

PBC

24-651.11

Aqua Utilities Florida, Inc.
Rate Case Audit
DB **Historical Year Ended December 31, 2007** 9/17 CW
Dkt 080121-WS ; ACN 08-093-1-I
Description: WC - Accrued Taxes

GL240 Date: 07/30/08 JOB SUBMISSION PARAMETERS
Time: 09:07

User Name: devineb
Job Name : BRIAN191
Step Nbr : 1

Company:	33	AQUA FLORIDA INC.	USD
-or- Company Group:			
Main			
System:	GL	General Ledger	
Fiscal Year:	2007		
Periods:	7 - 7		
	N 29		
JE Type:			
JE Status:	A	All	
Hold Code:			
Print Options			
Operator:			
Comments:	Y	Yes	
Addl Attributes:	N	No	
User Analysis:	N	No	
Rpt Currency,Style:	R	Base	Standard

Monthly
RAF Fee
July Accrued Tax

PBC

24-65.1.16

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
DB 9/17 CW
Description: WC - Accrued Taxes

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 1
Time 09:07 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 29-00 Journal created by GL165 Fiscal Year 2007 Period 7
Status History Hold Code Operator frinkr
Posting Date 07/30/07 Transaction Date 08/06/07 Reverse Reverse Pd
Reference GL165 Document Journal Book
Base Zone 90

Line	Account	Activity	Reference	SC	Rvs	Debit	Credit
1	6386 236112-0000		33RAF	JE			196.77
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
2	6386 408206-0000		33RAF	JE		196.77	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
3	6388 236112-0000		33RAF	JE			160.72
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
4	6388 408206-0000		33RAF	JE		160.72	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
5	6389 236112-0000		33RAF	JE			518.55
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
6	6389 408206-0000		33RAF	JE		518.55	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
7	6390 236112-0000		33RAF	JE			605.59
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
8	6390 408206-0000		33RAF	JE		605.59	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
9	6391 236112-0000		33RAF	JE			1,756.46
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
10	6391 408206-0000		33RAF	JE		1,756.46	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
11	6392 236112-0000		33RAF	JE			1,359.37
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
12	6392 408206-0000		33RAF	JE		1,359.37	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
13	6395 236112-0000		33RAF	JE			332.69
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
14	6395 408206-0000		33RAF	JE		332.69	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						

PBC

24-65.1.2

Aqua Utilities Florida, Inc.
Rate Case Audit
DB ***Historical Year Ended December 31, 2007*** 9/17
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC - Accrued Taxes CW

GL240 Date 07/30/08
Time 09:07

Company 33 - AQUA FLORIDA INC. USD Page 2
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 29 00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
15	6396	236112-0000	33RAF	JE		267.35
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
16	6396	408206-0000	33RAF	JE	267.35	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
17	6401	236112-0000	33RAF	JE		78.47
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
18	6401	408206-0000	33RAF	JE	78.47	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
19	6402	236112-0000	33RAF	JE		289.87
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
20	6402	408206-0000	33RAF	JE	289.87	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
21	6403	236112-0000	33RAF	JE		227.27
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
22	6403	408206-0000	33RAF	JE	227.27	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
23	6404	236112-0000	33RAF	JE		335.55
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
24	6404	408206-0000	33RAF	JE	335.55	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
25	6405	236112-0000	33RAF	JE		623.89
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
26	6405	408206-0000	33RAF	JE	623.89	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
27	6406	236112-0000	33RAF	JE		186.58
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
28	6406	408206-0000	33RAF	JE	186.58	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
29	6407	236112-0000	33RAF	JE		249.92
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					

PBC

24-65 1.21

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
DLB 9/17 CW
Description: IVC - Accrued Taxes

GL240 Date 07/30/08 Time 09:07 — Company 33 - AQUA FLORIDA INC. — USD — Page 3
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 29-00 Journal created by GL165 — Fiscal Year 2007 — Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
30	6407 408206-0000		33RAF	JE	249.92	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
31	6408 236112-0000		33RAF	JE		65.23
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
32	6408 408206-0000		33RAF	JE	65.23	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
33	6409 236112-0000		33RAF	JE		160.45
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
34	6409 408206-0000		33RAF	JE	160.45	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
35	6410 236112-0000		33RAF	JE		110.66
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
36	6410 408206-0000		33RAF	JE	110.66	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
37	6411 236112-0000		33RAF	JE		174.61
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
38	6411 408206-0000		33RAF	JE	174.61	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
39	6412 236112-0000		33RAF	JE		280.87
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
40	6412 408206-0000		33RAF	JE	280.87	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
41	6413 236112-0000		33RAF	JE		233.45
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
42	6413 408206-0000		33RAF	JE	233.45	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
43	6414 236112-0000		33RAF	JE		90.23
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
44	6414 408206-0000		33RAF	JE	90.23	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					

PBC

24-65.1.2

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
DB 9/17 CW
Description: WC - Accrued Taxes

GL240 Date 07/30/08 Time 09:07 — Company 33 - AQUA FLORIDA INC. — Journal Edit Listing — For Fiscal Year 2007 - Periods 07 - 07 — USD — Page 4

Journal GL W 29-00 Journal created by GL165 — Fiscal Year 2007 — Period 7 (Continued)

Line	Account	Activity	Reference	SC	Rvs	Debit	Credit
45	6415 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			113.11
46	6415 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		113.11	
47	6416 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			47.86
48	6416 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		47.86	
49	6417 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			303.11
50	6417 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		303.11	
51	6418 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			413.97
52	6418 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		413.97	
53	6419 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			232.77
54	6419 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		232.77	
55	6420 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			2,913.17
56	6420 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		2,913.17	
57	6421 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			274.61
58	6421 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE		274.61	
59	6422 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE			23.66

PBC

24-65.1.2

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
DB 9/17 CW
Description: WC - Accrued Taxes

GL26D Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 5
Time 09:08 Journal Edit Listing
For Fiscal Year 2007 Periods 07 - 07

Journal GL N 29.00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
60	6422	408206-0000	33RAF	JE	23.64	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
61	6423	236112-0000	33RAF	JE		457.48
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
62	6423	408206-0000	33RAF	JE	457.48	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
63	6426	236112-0000	33RAF	JE		666.48
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
64	6424	408206-0000	33RAF	JE	666.48	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
65	6425	236112-0000	33RAF	JE		314.99
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
66	6425	408206-0000	33RAF	JE	314.99	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
67	6426	236112-0000	33RAF	JE		287.77
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
68	6426	408206-0000	33RAF	JE	287.77	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
69	6428	236112-0000	33RAF	JE		370.41
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
70	6428	408206-0000	33RAF	JE	370.41	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
71	6429	236112-0000	33RAF	JE		1,531.25
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
72	6429	408206-0000	33RAF	JE	1,531.25	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
73	6430	236112-0000	33RAF	JE		2,014.88
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
74	6430	408206-0000	33RAF	JE	2,014.88	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					

PBC

321-625.1.21

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 6
Time 09:38 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 29-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
75	6431 236112-0000		33RAF	JE		199.34
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
76	6431 408206-0000		33RAF	JE	199.34	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
77	6432 236112-0000		33RAF	JE		500.91
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
78	6432 408206-0000		33RAF	JE	500.91	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
79	6433 236112-0000		33RAF	JE		121.03
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
80	6433 408206-0000		33RAF	JE	121.03	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
81	6434 236112-0000		33RAF	JE		926.87
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
82	6434 408206-0000		33RAF	JE	926.87	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
83	6435 236112-0000		33RAF	JE		539.79
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
84	6435 408206-0000		33RAF	JE	539.79	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
85	6436 236112-0000		33RAF	JE		314.02
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
86	6436 408206-0000		33RAF	JE	314.02	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
87	6438 236112-0000		33RAF	JE		129.78
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
88	6438 408206-0000		33RAF	JE	129.78	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
89	6439 236112-0000		33RAF	JE		140.35
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					

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

PBC

24-05.1.25

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 DB 7/17 CW
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC-Accrued Taxes

GL240 Date 07/30/08 Time 09:08 — Company 33 - AQUA FLORIDA INC. — Journal Edit Listing — For Fiscal Year 2007 Periods 07 - 07 — USD — Page 7

Journal GL N 29-00 Journal created by GL165 — Fiscal Year 2007 — Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
90	6439 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	340.25	
91	6440 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		197.24
92	6440 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	197.24	
93	6441 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		397.75
94	6441 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	397.75	
95	6443 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		86.46
96	6443 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	86.46	
97	6444 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		173.78
98	6444 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	173.78	
99	6445 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		295.55
100	6445 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	295.55	
101	6446 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		296.73
102	6446 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	296.73	
103	6447 236112-0000 Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual		33RAF	JE		198.38
104	6447 408206-0000 Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual		33RAF	JE	198.38	

PBC

24-65.1.21

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

GL240 Date 07/30/08 Company 33 AQUA FLORIDA INC. USD Page 8
Time 09:08 Journal Edit Listing
For Fiscal Year 2007 Periods 07 - 07

Journal GL N 29.00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC	Rvs	Debit	Credit
105	6448 236112-0000		33RAF	JE			69.10
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
106	6448 408206-0000		33RAF	JE		69.10	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
107	6449 236112-0000		33RAF	JE			110.56
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
108	6449 408206-0000		33RAF	JE		110.56	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
109	6450 236112-0000		33RAF	JE			140.10
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
110	6450 408206-0000		33RAF	JE		140.10	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
111	6451 236112-0000		33RAF	JE			242.81
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
112	6451 408206-0000		33RAF	JE		242.81	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
113	6453 236112-0000		33RAF	JE			37.60
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
114	6453 408206-0000		33RAF	JE		37.60	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
115	6456 236112-0000		33RAF	JE			3,329.59
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
116	6456 408206-0000		33RAF	JE		3,329.59	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
117	6457 236112-0000		33RAF	JE			2,222.25
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						
118	6457 408206-0000		33RAF	JE		2,222.25	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual						
119	6461 236112-0000		33RAF	JE			548.37
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual						

PBC

24-05.1.27

Aqua Utilities Florida, Inc.
Rate Case Audit
DB **Historical Year Ended December 31, 2007** 9/17 CW
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC- Accrued Taxes

GL240 Date 07/30/08 Time 09:08 — Company 33 - AQUA FLORIDA INC. — USD — Page 9
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 07

Journal GL N 29-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	BC Ava	Debit	Credit
120	6461 408206-0000		33RAF	JE	548.17	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
121	6462 236112-0000		33RAF	JE		133.86
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
122	6462 408206-0000		33RAF	JE	133.86	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
123	6467 236112-0000		33RAF	JE		78.57
	Accrued Tax Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
124	6467 408206-0000		33RAF	JE	78.57	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
125	6468 236112-0000		33RAF	JE		155.50
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
126	6468 408206-0000		33RAF	JE	155.50	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
127	6469 236112-0000		33RAF	JE		220.00
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
128	6469 408206-0000		33RAF	JE	220.00	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
129	6471 236112-0000		33RAF	JE		1,412.61
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
130	6471 408206-0000		33RAF	JE	1,412.61	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
131	6472 236112-0000		33RAF	JE		489.12
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
132	6472 408206-0000		33RAF	JE	489.12	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
133	6555 236112-0000		33RAF	JE		35.25
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
134	6555 408206-0000		33RAF	JE	35.25	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					

PBC

24-65. 1.28

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 9/17 (3)
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC - Accrued Taxes

GL740 Date 07/30/08 Time 09:08 — Company 33 - AQUA FLORIDA INC — Journal Edit Listing — For Fiscal Year 2007 - Periods 07 - 07 — USD — Page 10

Journal GL N 29-00 Journal created by GL165 — Fiscal Year 2007 — Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
135	6556	236112-0000	33RAF	JE		101.35
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
136	6556	408206-0000	33RAF	JE	101.35	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
137	6557	236112-0000	33RAF	JE		31.63
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
138	6557	408206-0000	33RAF	JE	31.63	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
139	6558	236112-0000	33RAF	JE		589.42
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
140	6558	408206-0000	33RAF	JE	589.42	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
141	6559	236112-0000	33RAF	JE		22.73
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
142	6559	408206-0000	33RAF	JE	22.73	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
143	6560	236112-0000	33RAF	JE		28.27
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
144	6560	408206-0000	33RAF	JE	28.27	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
145	6561	236112-0000	33RAF	JE		70.31
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
146	6561	408206-0000	33RAF	JE	70.31	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
147	6562	236112-0000	33RAF	JE		107.84
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
148	6562	408206-0000	33RAF	JE	107.84	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
149	6563	236112-0000	33RAF	JE		27.84
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					

PBC

24-65.121

DB

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

9/17 CW

GL240 Date 07/30/08 Time 09:08 — Company 11 - AQUA FLORIDA INC. — Journal Edit Listing — For Fiscal Year 2007 - Periods 07 - 07 — URD — Page 11

Journal GL N 29-00 Journal created by GL165 — Fiscal Year 2007 — Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
150	6563 408206-0000		33RAF	JE	27.66	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
151	6564 236112-0000		33RAF	JE		175.32
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
152	6564 408206-0000		33RAF	JE	175.32	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
153	6567 236112-0000		33RAF	JE		279.62
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
154	6567 408206-0000		33RAF	JE	279.62	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
155	6568 236112-0000		33RAF	JE		351.89
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
156	6568 408206-0000		33RAF	JE	351.89	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
157	6571 236112-0000		33RAF	JE		602.57
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
158	6571 408206-0000		33RAF	JE	602.57	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
159	6574 236112-0000		33RAF	JE		1,771.45
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
160	6574 408206-0000		33RAF	JE	1,771.45	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
161	6577 236112-0000		33RAF	JE		4,494.83
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
162	6577 408206-0000		33RAF	JE	4,494.83	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
163	6582 236112-0000		33RAF	JE		1,236.89
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
164	6582 408206-0000		33RAF	JE	1,236.89	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					

PBC

24-65.1.3

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

9/17

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 12
Time 09:08 Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

Journal GL N 29-00 Journal created by GL165 Fiscal Year 2007 Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
165	6589 236112-0000		33RAF	JE		669.36
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
166	6589 408206-0000		33RAF	JE	669.36	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
167	6595 236112-0000		33RAF	JE		336.70
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
168	6595 408206-0000		33RAF	JE	336.70	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
169	6596 236112-0000		33RAF	JE		215.12
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
170	6596 408206-0000		33RAF	JE	215.12	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
171	6597 236112-0000		33RAF	JE		142.95
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
172	6597 408206-0000		33RAF	JE	142.95	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
173	6831 236112-0000		33RAF	JE		2,183.60
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
174	6831 408206-0000		33RAF	JE	2,183.60	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
175	6933 236112-0000		33RAF	JE		292.24
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
176	6933 408206-0000		33RAF	JE	292.24	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
177	6970 236112-0000		33RAF	JE		681.27
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
178	6970 408206-0000		33RAF	JE	681.27	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
179	6971 236112-0000		33RAF	JE		333.42
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					

PBC

24-65.1.31

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 9/17 CW
Dkt 080121-WS ; ACN 08-093-1-1
DB
Description: INC - Accrued Taxes

GL240 Date 07/30/08 Time 09:08 — Company 33 - AQUA FLORIDA (INC. — USD — Page 13
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 07

Journal GL N 29-00 Journal created by GL165 — Fiscal Year 2007 — Period 7 (Continued)

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
180	6971 408206-0000		33RAF	JE	333.42	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
181	6972 236112-0000		33RAF	JE		90.00
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
182	6972 408206-0000		33RAF	JE	90.00	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					
183	6973 236112-0000		33RAF	JE		90.00
	Accrued Tax-Oth-PUC ASSESSMENT Desc 0707 RAF Accrual					
184	6973 408206-0000		33RAF	JE	90.00	
	Other Taxes-Gross Receipts Tax Desc 0707 RAF Accrual					

		Debits	Credits	Difference
*** Totals For Journal entry N- 29-00 , Source Code JE				
	Base	46,937.86	46,937.86	0.00
	Reverse	0.00	0.00	0.00
	Entered	46,937.86	46,937.86	0.00
	Unit	0.00	0.00	0.00
*** Totals For Journal entry N 29-00		Debits	Credits	Difference
	Base	46,937.86	46,937.86	0.00
	Reverse	0.00	0.00	0.00
	Entered	46,937.86	46,937.86	0.00
	Unit	0.00	0.00	0.00

PBC

24-65.1.35

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 9/17 CW
Dkt 080121-WS ; ACN 08-093-1-1
Description: WC - Accrued Taxes

GL260 Date 07/30/08
Time 09:08

Company 33 - AQUA FLORIDA INC. USD Page 14
Journal Edit Listing
For Fiscal Year 2007 - Periods 07 - 07

********** Report Totals **********

*** Totals For Report, source code JE

	Debits	Credits	Difference
Base	46,937.86	46,937.86	0.00
Reverse	0.00	0.00	0.00
Entered	46,937.86	46,937.86	0.00
Unit	0.00	0.00	0.00

*** Totals For Report

	Debits	Credits	Difference
Base	46,937.86	46,937.86	0.00
Reverse	0.00	0.00	0.00
Entered	46,937.86	46,937.86	0.00
Unit	0.00	0.00	0.00

PBC

24-65.1.3

FLORIDA Regulatory Assesment Fees

System Name		A/U	County	YTD Revenue	Previous Months revenue	Current Months Revenue	FPSC Paid Semi-Annually and Annually %	FPSC Paid Semi-Annually and Annually Accrual	Citrus County Paid Quarterly %	Citrus County Paid Quarterly Accrual	TOTAL ACCRUAL
CR-Rosalie Oaks-Sewer	S	6386	Polk	21,351.29	17,023.06	4,328.23	4.5%	194.77		-	194.77
CR-The Woods-Sewer	S	6388	Sumter	20,517.86	16,946.39	3,571.47	4.5%	160.72		-	160.72
Arredondo Farms-Sewer	S	6389	Alachua	76,083.99	64,560.62	11,523.37	4.5%	518.55		-	518.55
Village Water, Ltd.-Sewer	S	6390	Polk	95,475.26	82,017.66	13,457.60	4.5%	605.59		-	605.59
Jasmine Lakes-Sewer	S	6391	Pasco	251,153.61	212,121.15	39,032.46	4.5%	1,756.46		-	1,756.46
Lake Suzy-Sewer	S	6392	DeSoto	235,037.08	204,828.94	30,208.14	4.5%	1,359.37		-	1,359.37
JS-Kings Cove-Sewer	S	6395	Lake	46,409.77	39,016.65	7,393.12	4.5%	332.69		-	332.69
JS-Summit Chase-Sewer	S	6396	Lake	33,096.85	27,155.66	5,941.19	4.5%	267.35		-	267.35
Kingswood	W	6401	Brevard	10,735.12	8,991.44	1,743.68	4.5%	78.47		-	78.47
Oakwood	W	6402	Brevard	38,768.16	32,326.67	6,441.49	4.5%	289.87		-	289.87
Leisure Lakes	W	6403	Highlands	38,971.57	33,921.23	5,050.34	4.5%	227.27		-	227.27
Leisure Lakes	S	6404	Highlands	80,526.97	43,070.41	7,456.56	4.5%	335.55		-	335.55
Carlton Village	W	6405	Lake	86,858.59	72,994.32	13,864.27	4.5%	623.89		-	623.89
East Lake Harris Estates	W	6406	Lake	28,755.75	24,609.47	4,146.28	4.5%	186.58		-	186.58
Fern Terrace	W	6407	Lake	33,993.17	28,439.29	5,553.88	4.5%	249.92		-	249.92
Friendly Center	W	6408	Lake	8,614.06	7,164.40	1,449.66	4.5%	65.23		-	65.23
Grand Terrace	W	6409	Lake	23,700.72	20,135.14	3,565.58	4.5%	160.45		-	160.45
Hobby Hills	W	6410	Lake	16,151.58	13,692.48	2,459.10	4.5%	110.66		-	110.66
Holiday Haven	W	6411	Lake	26,808.00	22,927.88	3,880.12	4.5%	174.61		-	174.61
Holiday Haven	S	6412	Lake	39,809.24	33,567.61	6,241.63	4.5%	280.87		-	280.87
Imperial Mobile Terrace	W	6413	Lake	36,691.26	31,503.40	5,187.86	4.5%	233.45		-	233.45
Morningview	W	6414	Lake	12,096.98	10,091.91	2,005.07	4.5%	90.23		-	90.23
Morningview	S	6415	Lake	15,006.76	12,493.21	2,513.55	4.5%	113.11		-	113.11
Palms MHP	W	6416	Lake	7,913.27	6,849.80	1,063.47	4.5%	47.86		-	47.86
Picciola Island	W	6417	Lake	37,038.88	30,303.18	6,735.70	4.5%	303.11		-	303.11
Piney Woods	W	6418	Lake	54,094.91	44,895.66	9,199.25	4.5%	413.97		-	413.97
Quail Ridge	W	6419	Lake	31,608.80	26,436.17	5,172.63	4.5%	232.77		-	232.77
Silver Lake	W	6420	Lake	381,483.67	316,746.67	64,737.00	4.5%	2,913.17		-	2,913.17
Skycrest	W	6421	Lake	36,260.03	30,157.52	6,102.51	4.5%	274.61		-	274.61
Stone Mountain	W	6422	Lake	3,205.98	2,680.29	525.69	4.5%	23.66		-	23.66
Valencia Terrace	W	6423	Lake	66,037.17	55,871.01	10,166.16	4.5%	457.48		-	457.48
Valencia Terrace	S	6424	Lake	89,116.08	74,305.46	14,810.62	4.5%	666.48		-	666.48
Venetian Village	W	6425	Lake	40,029.91	33,030.19	6,999.72	4.5%	314.99		-	314.99
Venetian Village	S	6426	Lake	35,151.36	28,756.37	6,394.99	4.5%	287.77		-	287.77
Tangerine	W	6428	Orange	52,698.87	44,467.47	8,231.40	4.5%	370.41		-	370.41
Palm Terrace	W	6429	Pasco	214,455.40	180,427.69	34,027.71	4.5%	1,531.25		-	1,531.25
Palm Terrace	S	6430	Pasco	270,232.58	225,457.58	44,775.00	4.5%	2,014.88		-	2,014.88
Zephyr Shores	W	6431	Pasco	51,845.41	47,415.64	4,429.77	4.5%	199.34		-	199.34
Zephyr Shores	S	6432	Pasco	105,377.07	94,245.73	11,131.34	4.5%	500.91		-	500.91
Gibsonia Estates	W	6433	Polk	9,674.35	6,984.75	2,689.60	4.5%	121.03		-	121.03
Lake Gibson Estates	W	6434	Polk	109,958.33	89,361.21	20,597.12	4.5%	926.87		-	926.87
Lake Gibson Estates	S	6435	Polk	66,251.76	54,256.36	11,995.40	4.5%	539.79		-	314.02
Orange Hill	W	6436	Polk	34,306.93	27,328.70	6,978.23	4.5%	314.02		-	129.78
Beecher's Point	W	6438	Putnam	21,914.07	19,030.06	2,884.01	4.5%	129.78		-	140.25
Beecher's Point	S	6439	Putnam	17,633.23	14,518.67	3,116.56	4.5%	140.25		-	197.24
Hermits Cove	W	6440	Putnam	30,408.09	26,024.91	4,383.18	4.5%	197.24		-	397.75
Interlachen Lake/Park Manor	W	6441	Putnam	54,231.96	45,393.12	8,838.84	4.5%	397.75		-	86.46
Park Manor	S	6443	Putnam	10,683.71	8,762.38	1,921.33	4.5%	86.46		-	173.78
Palm Port	W	6444	Putnam	25,258.57	21,396.78	3,861.79	4.5%	173.78		-	295.55
Palm Port	S	6445	Putnam	42,948.98	36,381.28	6,567.70	4.5%	295.55		-	296.73
Pomona Park	W	6446	Putnam	41,862.88	35,268.89	6,593.99	4.5%	296.73		-	198.38
River Grove	W	6447	Putnam	25,262.99	20,854.56	4,408.43	4.5%	198.38		-	69.10
Silver Lake	W	6448	Putnam	9,399.23	7,863.78	1,535.47	4.5%	69.10		-	110.56
Silver Lake Oaks	S	6449	Putnam	14,217.21	11,760.36	2,456.85	4.5%	110.56		-	140.10
St. John's Highlands	W	6450	Putnam	18,839.49	15,726.21	3,113.28	4.5%	140.10		-	242.81
Welaka	W	6451	Putnam	31,755.42	26,359.60	5,395.82	4.5%	242.81		-	37.60
Wooten	W	6453	Putnam	4,858.62	4,023.03	835.59	4.5%	37.60		-	3,329.59
Chuluota	W	6456	Seminole	527,677.82	453,686.91	73,990.91	4.5%	3,329.59		-	2,222.25
Chuluota	S	6457	Seminole	305,176.19	255,792.75	49,383.44	4.5%	2,222.25		-	548.37
Fl Central Commerce Park	S	6461	Seminole	89,972.65	77,786.62	12,186.03	4.5%	548.37		-	133.86
Harmony Homes	W	6462	Seminole	20,491.68	17,517.11	2,974.57	4.5%	133.86		-	78.57
Jungle Den	W	6467	Volusia	12,367.22	10,621.24	1,745.98	4.5%	78.57		-	155.50
Jungle Den	S	6468	Volusia	24,090.38	20,634.93	3,455.45	4.5%	155.50		-	220.00
Tomoka/Twin Rivers	W	6469	Volusia	33,229.88	28,341.10	4,888.78	4.5%	220.00		-	1,412.61
Sunny Hills	W	6471	Washington	196,982.01	165,590.69	31,391.32	4.5%	1,412.61		-	489.12
Sunny Hills	S	6472	Washington	65,411.99	54,542.68	10,869.31	4.5%	489.12		-	

System Name		A/U	County	YTD Revenue	Previous Months revenue	Current Months Revenue	FPSC Paid Semi-Annually and Annually %	FPSC Paid Semi-Annually and Annually Accrual	Citrus County Paid Quarterly %	Citrus County Paid Quarterly Accrual	TOTAL ACCRUAL
CR-Castle Lake-Water	W	6555	Citrus	9,831.66	8,656.60	1,175.06			3.0%	35.25	35.25
CR-Haines Creek-Water	W	6556	Lake	15,674.81	13,422.65	2,252.16	4.5%	101.35			101.35
CR-Kenwood North-Water	W	6557	Citrus	8,756.68	7,702.43	1,054.25			3.0%	31.63	31.63
CR-Lake Osborne-Water	W	6558	Palm Beach	97,405.59	84,307.34	13,098.25	4.5%	589.42			589.42
CR-The Meadows-Water	W	6559	Citrus	7,054.70	6,297.02	757.68			3.0%	22.73	22.73
CR-Pine Valey-Water	W	6560	Citrus	5,905.22	4,962.86	942.36			3.0%	28.27	28.27
CR-Ravenswood-Water	W	6561	Lake	11,357.14	9,794.71	1,562.43	4.5%	70.31			70.31
CR-Rosalie Oaks-Water	W	6562	Polk	13,480.40	11,084.03	2,396.37	4.5%	107.84			107.84
CR-West Citrus-Water	W	6563	Citrus	8,313.09	7,385.18	927.91			3.0%	27.84	27.84
CR-The Woods-Water	W	6564	Sumter	24,466.48	20,570.58	3,895.90	4.5%	175.32			175.32
Arredondo Estates-Water	W	6567	Alachua	44,354.41	38,140.61	6,213.80	4.5%	279.62			279.62
Arredondo Farms-Water	W	6568	Alachua	63,531.66	55,711.94	7,819.72	4.5%	351.89			351.89
Village Water, Ltd.-Water	W	6571	Polk	71,566.84	58,176.34	13,390.50	4.5%	602.57			602.57
Jasmine Lakes-Water	W	6574	Pasco	252,063.82	212,698.23	39,365.59	4.5%	1,771.45			1,771.45
Ocala Oaks-Water	W	6577	Marion	361,292.98	261,407.77	99,885.21	4.5%	4,494.83			4,494.83
Lake Suzy-Water	W	6582	DeSoto	211,351.43	183,865.07	27,486.36	4.5%	1,236.89			1,236.89
Lake Josephine-Water	W	6589	Highlands	92,163.24	77,288.48	14,874.76	4.5%	669.36			669.36
JS-Kings Cove-Water	W	6595	Lake	43,990.34	36,508.12	7,482.22	4.5%	336.70			336.70
JS-Summit Chase-Water	W	6596	Lake	29,800.26	25,019.79	4,780.47	4.5%	215.12			215.12
JS-48 Estates-Water	W	6597	Lake	19,656.64	16,479.99	3,176.65	4.5%	142.95			142.95
South Seas-Sewer	S	6831	Lee	272,412.95	223,888.56	48,524.39	4.5%	2,183.60			2,183.60
Sebring Lakes-Water	W	6933	Highlands	27,373.63	20,879.35	6,494.28	4.5%	292.24			292.24
Fairways @ Mt Plymouth	W	6970	Lake	45,121.56	29,982.29	15,139.27	4.5%	681.27			681.27
Fairways @ Mt Plymouth	S	6971	Lake	20,119.36	12,709.97	7,409.39	4.5%	333.42			333.42
Breeze Hill	W	6972	Polk	2,000.00	-	2,000.00	4.5%	90.00			90.00
Breeze Hill	S	6973	Polk	2,000.00	-	2,000.00	4.5%	90.00			90.00
				6,329,073.56	5,284,391.99	1,044,681.57	3.92	46,792.14	0.15	145.72	46,937.86

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

DB 9/17 CW

24-651.35

AquaSource Inc.

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

Period		JE Type			
Jul-07		N	Regulatory Assessment Fee-Accrual		
Co	Acct Unit	Account		Amount	
33	6386	Rosalie Oaks-Water	408206	RAF Accrual	194.77
33	6388	The Woods-Sewer	408206	RAF Accrual	160.72
33	6389	Arredondo Farms-Sewer	408206	RAF Accrual	518.55
33	6390	Village Water, Ltd.-Sewer	408206	RAF Accrual	605.59
33	6391	Jasmine Lakes-Sewer	408206	RAF Accrual	1,756.46
33	6392	Lake Suzy-Sewer	408206	RAF Accrual	1,359.37
33	6395	Kings Cove-Sewr	408206	RAF Accrual	332.69
33	6396	Summit Chase-Sewer	408206	RAF Accrual	267.35
33	6401	Kingswood	408206	RAF Accrual	78.47
33	6402	Oakwood	408206	RAF Accrual	289.87
33	6403	Leisure Lakes	408206	RAF Accrual	227.27
33	6404	Leisure Lakes	408206	RAF Accrual	335.55
33	6405	Carlton Village	408206	RAF Accrual	623.89
33	6406	East Lake Harris Estates	408206	RAF Accrual	186.58
33	6407	Fern Terrace	408206	RAF Accrual	249.92
33	6408	Friendly Center	408206	RAF Accrual	65.23
33	6409	Grand Terrace	408206	RAF Accrual	160.45
33	6410	Hobby Hills	408206	RAF Accrual	110.66
33	6411	Holiday Haven	408206	RAF Accrual	174.61
33	6412	Holiday Haven	408206	RAF Accrual	280.87
33	6413	Imperial Mobile Terrace	408206	RAF Accrual	233.45
33	6414	Morningview	408206	RAF Accrual	90.23
33	6415	Morningview	408206	RAF Accrual	113.11
33	6416	Palms MHP	408206	RAF Accrual	47.86
33	6417	Picciola Island	408206	RAF Accrual	303.11
33	6418	Piney Woods	408206	RAF Accrual	413.97
33	6419	Quail Ridge	408206	RAF Accrual	232.77
33	6420	Silver Lake	408206	RAF Accrual	2,913.17
33	6421	Skycrest	408206	RAF Accrual	274.61
33	6422	Stone Mountain	408206	RAF Accrual	23.66
33	6423	Valencia Terrace	408206	RAF Accrual	457.48
33	6424	Valencia Terrace	408206	RAF Accrual	666.48
33	6425	Venetian Village	408206	RAF Accrual	314.99
33	6426	Venetian Village	408206	RAF Accrual	287.77
33	6428	Tangerine	408206	RAF Accrual	370.41
33	6429	Palm Terrace	408206	RAF Accrual	1,531.25
33	6430	Palm Terrace	408206	RAF Accrual	2,014.88
33	6431	Zephyr Shores	408206	RAF Accrual	199.34
33	6432	Zephyr Shores	408206	RAF Accrual	500.91
33	6433	Gibsonia Estates	408206	RAF Accrual	121.03
33	6434	Lake Gibson Estates	408206	RAF Accrual	926.87
33	6435	Lake Gibson Estates	408206	RAF Accrual	539.79
33	6436	Orange Hill	408206	RAF Accrual	314.02
33	6438	Beecher's Point	408206	RAF Accrual	129.78
33	6439	Beecher's Point	408206	RAF Accrual	140.25
33	6440	Hermits Cove	408206	RAF Accrual	197.24
33	6441	Interlachen Lake/Park Manor	408206	RAF Accrual	397.75
33	6443	Park Manor	408206	RAF Accrual	86.46
33	6444	Palm Port	408206	RAF Accrual	173.78
33	6445	Palm Port	408206	RAF Accrual	295.55
33	6446	Pomona Park	408206	RAF Accrual	296.73
33	6447	River Grove	408206	RAF Accrual	198.38
33	6448	Silver Lake	408206	RAF Accrual	69.10
33	6449	Silver Lake Oaks	408206	RAF Accrual	110.56
33	6450	St. John's Highlands	408206	RAF Accrual	140.10
33	6451	Welaka	408206	RAF Accrual	242.81
33	6453	Wooten	408206	RAF Accrual	37.60
33	6456	Chuluota	408206	RAF Accrual	3,329.59
33	6457	Chuluota	408206	RAF Accrual	2,222.25
33	6461	Fl Central Commerce Park	408206	RAF Accrual	548.37
33	6462	Harmony Homes	408206	RAF Accrual	133.86

194.77	194.77
160.72	160.72
518.55	518.55
605.59	605.59
1,756.46	1,756.46
1,359.37	1,359.37
332.69	332.69
267.35	267.35
78.47	78.47
289.87	289.87
227.27	227.27
335.55	335.55
623.89	623.89
186.58	186.58
249.92	249.92
65.23	65.23
160.45	160.45
110.66	110.66
174.61	174.61
280.87	280.87
233.45	233.45
90.23	90.23
113.11	113.11
47.86	47.86
303.11	303.11
413.97	413.97
232.77	232.77
2,913.17	2,913.17
274.61	274.61
23.66	23.66
457.48	457.48
666.48	666.48
314.99	314.99
287.77	287.77
370.41	370.41
1,531.25	1,531.25
2,014.88	2,014.88
199.34	199.34
500.91	500.91
121.03	121.03
926.87	926.87
539.79	539.79
314.02	314.02
129.78	129.78
140.25	140.25
197.24	197.24
397.75	397.75
86.46	86.46
173.78	173.78
295.55	295.55
296.73	296.73
198.38	198.38
69.10	69.10
110.56	110.56
140.10	140.10
242.81	242.81
37.60	37.60
3,329.59	3,329.59
2,222.25	2,222.25
548.37	548.37
133.86	133.86

PBC

211-65.1.36

Co	Acctg Unit		Account		Amount		
33	6467	Jungle Den	408206	RAF Accrual	78.57	78.57	78.57
33	6468	Jungle Den	408206	RAF Accrual	155.50	155.50	155.50
33	6469	Tomoka/Twin Rivers	408206	RAF Accrual	220.00	220.00	220.00
33	6471	Sunny Hills	408206	RAF Accrual	1,412.61	1,412.61	1,412.61
33	6472	Sunny Hills	408206	RAF Accrual	489.12	489.12	489.12
33	6555	Castle Lake-Water	408206	RAF Accrual	35.25	35.25	35.25
33	6556	Haines Creek-Water	408206	RAF Accrual	101.35	101.35	101.35
33	6557	Kenwood North-Water	408206	RAF Accrual	31.63	31.63	31.63
33	6558	Lake Osborne-Water	408206	RAF Accrual	589.42	589.42	589.42
33	6559	The Meadows-Water	408206	RAF Accrual	22.73	22.73	22.73
33	6560	Pine Valley-Water	408206	RAF Accrual	28.27	28.27	28.27
33	6561	Ravenswood-Water	408206	RAF Accrual	70.31	70.31	70.31
33	6562	Rosalie Oaks-Sewer	408206	RAF Accrual	107.84	107.84	107.84
33	6563	West Citrus-Water	408206	RAF Accrual	27.84	27.84	27.84
33	6564	The Woods-Water	408206	RAF Accrual	175.32	175.32	175.32
33	6567	Arredondo Estates-Water	408206	RAF Accrual	279.62	279.62	279.62
33	6568	Arredondo Farms-Water	408206	RAF Accrual	351.89	351.89	351.89
33	6571	Village Water, Ltd.-Water	408206	RAF Accrual	602.57	602.57	602.57
33	6574	Jasmine Lakes-Water	408206	RAF Accrual	1,771.45	1,771.45	1,771.45
33	6577	Ocala Oaks-Water	408206	RAF Accrual	4,494.83	4,494.83	4,494.83
33	6582	Lake Suzy-Water	408206	RAF Accrual	1,236.89	1,236.89	1,236.89
33	6589	Lake Josephine-Water	408206	RAF Accrual	669.36	669.36	669.36
33	6595	Kings Cove-Water	408206	RAF Accrual	336.70	336.70	336.70
33	6596	Summit Chase -Water	408206	RAF Accrual	215.12	215.12	215.12
33	6597	48 Estates-Water	408206	RAF Accrual	142.95	142.95	142.95
33	6831	South Seas-Sewer	408206	RAF Accrual	2,183.60	2,183.60	2,183.60
33	6933	Sebring Lakes-Water	408206	RAF Accrual	292.24	292.24	292.24
33	6970	Fairways @ Mt Plymouth	408206	RAF Accrual	681.27	681.27	681.27
33	6971	Fairways @ Mt Plymouth	408206	RAF Accrual	333.42	333.42	333.42
33	6972	Breeze Hill	408206	RAF Accrual	90.00	90.00	90.00
33	6973	Breeze Hill	408206	RAF Accrual	90.00	90.00	90.00
33	6386	Rosalie Oaks-Water	236112	RAF Accrual	(194.77)	194.77 -	194.77-
33	6388	The Woods-Sewer	236112	RAF Accrual	(160.72)	160.72 -	160.72-
33	6389	Arredondo Farms-Sewer	236112	RAF Accrual	(518.55)	518.55 -	518.55-
33	6390	Village Water, Ltd.-Sewer	236112	RAF Accrual	(605.59)	605.59 -	605.59-
33	6391	Jasmine Lakes-Sewer	236112	RAF Accrual	(1,756.46)	1756.46 -	1756.46-
33	6392	Lake Suzy-Sewer	236112	RAF Accrual	(1,359.37)	1359.37 -	1359.37-
33	6395	Kings Cove-Sewr	236112	RAF Accrual	(332.69)	332.69 -	332.69-
33	6396	Summit Chase-Sewer	236112	RAF Accrual	(267.35)	267.35 -	267.35-
33	6401	Kingswood	236112	RAF Accrual	(78.47)	78.47 -	78.47-
33	6402	Oakwood	236112	RAF Accrual	(289.87)	289.87 -	289.87-
33	6403	Leisure Lakes	236112	RAF Accrual	(227.27)	227.27 -	227.27-
33	6404	Leisure Lakes	236112	RAF Accrual	(335.55)	335.55 -	335.55-
33	6405	Carlton Village	236112	RAF Accrual	(623.89)	623.89 -	623.89-
33	6406	East Lake Harris Estates	236112	RAF Accrual	(186.58)	186.58 -	186.58-
33	6407	Fern Terrace	236112	RAF Accrual	(249.92)	249.92 -	249.92-
33	6408	Friendly Center	236112	RAF Accrual	(65.23)	65.23 -	65.23-
33	6409	Grand Terrace	236112	RAF Accrual	(160.45)	160.45 -	160.45-
33	6410	Hobby Hills	236112	RAF Accrual	(110.66)	110.66 -	110.66-
33	6411	Holiday Haven	236112	RAF Accrual	(174.61)	174.61 -	174.61-
33	6412	Holiday Haven	236112	RAF Accrual	(280.87)	280.87 -	280.87-
33	6413	Imperial Mobile Terrace	236112	RAF Accrual	(233.45)	233.45 -	233.45-
33	6414	Morningview	236112	RAF Accrual	(90.23)	90.23 -	90.23-
33	6415	Morningview	236112	RAF Accrual	(113.11)	113.11 -	113.11-
33	6416	Palms MHP	236112	RAF Accrual	(47.86)	47.86 -	47.86-
33	6417	Picciola Island	236112	RAF Accrual	(303.11)	303.11 -	303.11-
33	6418	Piney Woods	236112	RAF Accrual	(413.97)	413.97 -	413.97-
33	6419	Quail Ridge	236112	RAF Accrual	(232.77)	232.77 -	232.77-
33	6420	Silver Lake	236112	RAF Accrual	(2,913.17)	2913.17 -	2913.17-
33	6421	Skycrest	236112	RAF Accrual	(274.61)	274.61 -	274.61-
33	6422	Stone Mountain	236112	RAF Accrual	(23.66)	23.66 -	23.66-
33	6423	Valencia Terrace	236112	RAF Accrual	(457.48)	457.48 -	457.48-
33	6424	Valencia Terrace	236112	RAF Accrual	(666.48)	666.48 -	666.48-
33	6425	Venetian Village	236112	RAF Accrual	(314.99)	314.99 -	314.99-
33	6426	Venetian Village	236112	RAF Accrual	(287.77)	287.77 -	287.77-
33	6428	Tangerine	236112	RAF Accrual	(370.41)	370.41 -	370.41-
33	6429	Palm Terrace	236112	RAF Accrual	(1,531.25)	1531.25 -	1531.25-
33	6430	Palm Terrace	236112	RAF Accrual	(2,014.88)	2014.88 -	2014.88-
33	6431	Zephyr Shores	236112	RAF Accrual	(199.34)	199.34 -	199.34-
33	6432	Zephyr Shores	236112	RAF Accrual	(500.91)	500.91 -	500.91-
33	6433	Gibsonia Estates	236112	RAF Accrual	(121.03)	121.03 -	121.03-

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

Description: WC - Accrued Taxes

PBC

24-65.1.37

Co	Account		Account		Amount	
33	6434	Lake Gibson Estates	236112	RAF Accrual	(926.87)	926.87 - 926.87-
33	6435	Lake Gibson Estates	236112	RAF Accrual	(539.79)	539.79 - 539.79-
33	6436	Orange Hill	236112	RAF Accrual	(314.02)	314.02 - 314.02-
33	6438	Beecher's Point	236112	RAF Accrual	(129.78)	129.78 - 129.78-
33	6439	Beecher's Point	236112	RAF Accrual	(140.25)	140.25 - 140.25-
33	6440	Hermits Cove	236112	RAF Accrual	(197.24)	197.24 - 197.24-
33	6441	Interlachen Lake/Park Manor	236112	RAF Accrual	(397.75)	397.75 - 397.75-
33	6443	Park Manor	236112	RAF Accrual	(86.46)	86.46 - 86.46-
33	6444	Palm Port	236112	RAF Accrual	(173.78)	173.78 - 173.78-
33	6445	Palm Port	236112	RAF Accrual	(295.55)	295.55 - 295.55-
33	6446	Pomona Park	236112	RAF Accrual	(296.73)	296.73 - 296.73-
33	6447	River Grove	236112	RAF Accrual	(198.38)	198.38 - 198.38-
33	6448	Silver Lake	236112	RAF Accrual	(69.10)	69.1 - 69.1-
33	6449	Silver Lake Oaks	236112	RAF Accrual	(110.56)	110.56 - 110.56-
33	6450	St. John's Highlands	236112	RAF Accrual	(140.10)	140.1 - 140.1-
33	6451	Welaka	236112	RAF Accrual	(242.81)	242.81 - 242.81-
33	6453	Wooten	236112	RAF Accrual	(37.60)	37.6 - 37.6-
33	6456	Chuluota	236112	RAF Accrual	(3,329.59)	3329.59 - 3329.59-
33	6457	Chuluota	236112	RAF Accrual	(2,222.25)	2222.25 - 2222.25-
33	6461	FI Central Commerce Park	236112	RAF Accrual	(548.37)	548.37 - 548.37-
33	6462	Harmony Homes	236112	RAF Accrual	(133.86)	133.86 - 133.86-
33	6467	Jungle Den	236112	RAF Accrual	(78.57)	78.57 - 78.57-
33	6468	Jungle Den	236112	RAF Accrual	(155.50)	155.5 - 155.5-
33	6469	Tomoka/Twin Rivers	236112	RAF Accrual	(220.00)	220 - 220-
33	6471	Sunny Hills	236112	RAF Accrual	(1,412.61)	1412.61 - 1412.61-
33	6472	Sunny Hills	236112	RAF Accrual	(489.12)	489.12 - 489.12-
33	6555	Castle Lake-Water	236112	RAF Accrual	(35.25)	35.25 - 35.25-
33	6556	Haines Creek-Water	236112	RAF Accrual	(101.35)	101.35 - 101.35-
33	6557	Kenwood North-Water	236112	RAF Accrual	(31.63)	31.63 - 31.63-
33	6558	Lake Osborne-Water	236112	RAF Accrual	(589.42)	589.42 - 589.42-
33	6559	The Meadows-Water	236112	RAF Accrual	(22.73)	22.73 - 22.73-
33	6560	Pine Valley-Water	236112	RAF Accrual	(28.27)	28.27 - 28.27-
33	6561	Ravenswood-Water	236112	RAF Accrual	(70.31)	70.31 - 70.31-
33	6562	Rosalie Oaks-Sewer	236112	RAF Accrual	(107.84)	107.84 - 107.84-
33	6563	West Citrus-Water	236112	RAF Accrual	(27.84)	27.84 - 27.84-
33	6564	The Woods-Water	236112	RAF Accrual	(175.32)	175.32 - 175.32-
33	6567	Arredondo Estates-Water	236112	RAF Accrual	(279.62)	279.62 - 279.62-
33	6568	Arredondo Farms-Water	236112	RAF Accrual	(351.89)	351.89 - 351.89-
33	6571	Village Water, Ltd.-Water	236112	RAF Accrual	(602.57)	602.57 - 602.57-
33	6574	Jasmine Lakes-Water	236112	RAF Accrual	(1,771.45)	1771.45 - 1771.45-
33	6577	Ocala Oaks-Water	236112	RAF Accrual	(4,494.83)	4494.83 - 4494.83-
33	6582	Lake Suzy-Water	236112	RAF Accrual	(1,236.89)	1236.89 - 1236.89-
33	6589	Lake Josephine-Water	236112	RAF Accrual	(669.36)	669.36 - 669.36-
33	6595	Kings Cove-Water	236112	RAF Accrual	(336.70)	336.7 - 336.7-
33	6596	Summit Chase -Water	236112	RAF Accrual	(215.12)	215.12 - 215.12-
33	6597	48 Estates-Water	236112	RAF Accrual	(142.95)	142.95 - 142.95-
33	6831	South Seas-Sewer	236112	RAF Accrual	(2,183.60)	2183.6 - 2183.6-
33	6933	Sebring Lakes-Water	236112	RAF Accrual	(292.24)	292.24 - 292.24-
33	6970	Fairways @ Mt Plymouth	236112	RAF Accrual	(681.27)	681.27 - 681.27-
33	6971	Fairways @ Mt Plymouth	236112	RAF Accrual	(333.42)	333.42 - 333.42-
33	6972	Breeze Hill	236112	RAF Accrual	(90.00)	90 - 90-
33	6973	Breeze Hill	236112	RAF Accrual	(90.00)	90 - 90-
					(0.00)	

Completed by:	Ron Frinkley	Approved by:	Debbie Miller
Phone:	941-907-7470	Phone:	941-907-7450
Date:	08/06/07	Date:	08/06/07

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

DB 9/17 CW.

24-65.1.38

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

DK 9/17 CW

Description: WC - Accrued Taxes

Orange County Property Taxes
Payee: Earl K. Wood Orange County Tax Collector
Property Tax Period: 1/1/07 to 12/31/07

[redacted]																							

Audit Request #40

The schedule provided in response to Document Request 29 is compiled by system and general ledger account. The debits and credits on this report are as they appear in the accounting software system. The accrued liabilities section on the balance sheet in the MFR reports the liabilities owed and since more taxes are due to the company and not owed from the company a negative amount appears on the accrued taxes section of the balance sheet. There could be a misinterpretation of the response to Request #29 since it was expressed in terms of debits & credits and the balance sheet provided in the MFR is expressed in terms of positives & negatives.

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

08/07/08
PB

PBC

24-052

Exhibit CJW-2
Work Papers for Working Capital
Page 293 of 311

Donna Brown

From: Charleston Winston
Sent: Wednesday, August 06, 2008 10:12 AM
To: BPDevine@aquaamerica.com
Cc: Lynn Deamer; Donna Brown
Subject: RE: AUF Rate Case Req#40

Brian,

Thanks for responding to Rate Case Doc Req 40 - Accrued Taxes. We still have the following questions:

1. Item 3 on Doc Req 40 asked for supporting documentation as to why Accrued Taxes have a debit (negative) balance in the MFRs when it normally carries a credit (positive) balance. The supporting documentation was not provided.

2. Can the company provide supporting documentation for the amounts shown in the MFRs for Accrued Taxes or to the company's response to Doc Req 29 which shows the same amounts?

Thanks!

Charleston Winston
Florida Public Service Commission
Regulatory Analyst
Office: 407-678-2919
Fax: 850-413-6405
cwinston@psc.state.fl.us

Please Note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Your e-mail communication may therefore be subject to public disclosure.

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

From: Donna Brown
Sent: Tue 8/5/2008 5:03 PM
To: Charleston Winston
Cc: Lynn Deamer
Subject: FW: AUF Rate Case Req#40

08/11/08 DB

Donna

From: Devine, Brian P. [mailto:BPDevine@aquaamerica.com]
Sent: Tuesday, August 05, 2008 2:55 PM
To: Donna Brown

SOURCE As indicated
8/12/2008

24-653

Exhibit CJW-2
Work Papers for Working Capital
Page 294 of 311

Cc: Szczygiel, Stan F.
Subject: AUF Rate Case Req#40

Good Afternoon Donna

Here's the response to Request #40 ... Attached is a PDF file answering the question.

Have a good day
Brian

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

08/11/08
DB

SOURCE As indicated

24-65.4

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

08/07/08 DB

24-L6

Aqua Utilities Florida		**Prepared by:**	Debbie Miller
State & Business Unit	Florida - 33	**Date**	
Balance Sheet Line	Unbilled Revenue	**Reviewed by:**	
G/L Account No & Name	173000/Unbilled Revenue	**Date:**	
G/L Desc/Purpose:	Record estimated unbilled revenue		
Reconciliation type:	Accrual based on IOU revenue		
Reconciliation period:	1/1/07 through 12/31/07		
Current period:	12/31/2008		
Reconciliation Frequency	Monthly		
Normal Balance	Debit		

	January	February	March	April	May	June	July	August	September	October	November	December
Beginning Balance	559,905.58	670,701.43	609,769.04	699,091.85	746,284.52	831,742.82	829,000.72	749,130.27	783,216.69	645,341.11	656,590.75	616,493.67
Sewer Revenue	744,499.66	750,686.69	726,003.43	792,123.06	751,481.92	843,088.46	770,045.98	760,935.01	687,238.15	654,279.01	604,576.53	630,121.81
Inbilled percent to accrue	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
djusted accrual balance	372,249.83	375,343.35	364,001.72	396,061.54	375,740.96	421,544.23	385,023.49	380,467.51	343,619.08	327,139.51	302,288.27	265,060.91
Unbilled per Banner report	298,451.60	234,420.70	335,090.14	350,222.99	456,001.87	407,456.50	364,106.79	402,749.19	301,722.05	329,451.25	314,205.40	423,207.73
Total Unbilled accrual balance	670,701.43	609,769.05	699,091.86	746,284.53	831,742.83	829,000.73	749,130.28	783,216.70	645,341.13	656,590.76	616,493.67	688,268.64
	MFRA-17											
Balance at beginning of period	559,905.58	670,701.43	609,769.04	699,091.85	746,284.52	831,742.82	829,000.72	749,130.27	783,216.69	645,341.11	656,590.75	616,493.67
Adjustment needed	10,794.85	(60,932.39)	89,322.82	47,192.68	85,458.31	(2,742.09)	(79,870.44)	34,086.43	(137,875.57)	11,249.64	(40,097.08)	71,774.96
Adjustment recorded	10,794.85	(60,932.38)	89,322.81	47,192.67	85,458.30	(2,742.10)	(79,870.45)	34,086.42	(137,875.58)	11,249.64	(40,097.08)	71,774.96
Ending Balance*	670,701.43	609,769.04	699,091.85	746,284.52	831,742.82	829,000.72	749,130.27	783,216.69	645,341.11	656,590.75	616,493.67	688,268.63
*Ties to Unbilled Revenue - Sch.A-18	H	H	H	H	H	H	H	H	H	H	H	H

MFR 24-63 12 series

MFR 24-63

Account activity support attached for this period: Y N
Journal entry required Y NA
If yes, what period JE posted.
Journal entry to be made is below.

C:\Documents and Settings\devineb\Local Settings\Temporary Internet Files\OLKB1\173000 (2).xls

PBC

GL240 Date 07/30/08 Company 33 - AQUA FLORIDA INC. USD Page 1
Time 14:47 Journal Edit Listing
For Fiscal Year 2007 - Periods 12 - 12

Journal	GL N	47-00	Unbilled revenue adjustment		Fiscal Year	2007	Period 12
Status	History		Hold Code		Operator	millerd	
Posting Date	12/31/07		Transaction Date	01/10/08	Reverse No	Reverse Pd	
Reference			Document			Journal Book	
Base Zone		90					

Line	Account	Activity	Reference	SC	Rvs	Debit	Credit
1	9001 173000-0000			JE		71,774.97	
	Unbilled-METERED	Desc Unbilled revenue adjustment					
2	9001 474040-0000			JE			71,774.97
	Other Water Rev-Accrued Util	Desc Unbilled revenue adjustment					

*** Totals For Journal entry N- 47-00 , Source Code JE	Debits	Credits	Difference
Base	71,774.97	71,774.97	0.00
Reverse	0.00	0.00	0.00
Entered	71,774.97	71,774.97	0.00
Unit	0.00	0.00	0.00

*** Totals For Journal entry N- 47-00	Debits	Credits	Difference
Base	71,774.97	71,774.97	0.00
Reverse	0.00	0.00	0.00
Entered	71,774.97	71,774.97	0.00
Unit	0.00	0.00	0.00

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

08/07/08 RB

24-Lo6.1

PBC

********** Report Totals **********

*** Totals For Report, source code JE

	Debits	Credits	Difference
Base	71,774.97	71,774.97	0.00
Reverse	0.00	0.00	0.00
Entered	71,774.97	71,774.97	0.00
Unit	0.00	0.00	0.00

*** Totals For Report

	Debits	Credits	Difference
Base	71,774.97	71,774.97	0.00
Reverse	0.00	0.00	0.00
Entered	71,774.97	71,774.97	0.00
Unit	0.00	0.00	0.00

24-06.2

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

08/07/08
PB

PBC

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

08/01/08
DB

24-Ldo.3

Unbilled Revenue Adjustment

Co #	Sewer Revenue as of 1/10/08	IOU Revenue Only		Sewer Unbilled Calculation	Water Unbilled per Banner	Total Unbilled Balance	Unbilled as of 11/30/07	Adjustment
33	Florida	530,121.81	0.5	265,060.91	423,207.73	688,268.64	616,493.67	71,774.97
	Total Revenue	530,121.81		265,060.91			616,493.67	71,774.97

Co	Journal Entry Accounting Unit	Unbilled Revenue Account	August-07	
33	9001	173000	71,774.97	
33	9001	474040		(71,774.97)

PBC

CWC Deferred Debits

AU	System	12/31/06 Balance	12/31/07 Balance	* Average
6597	48 Est - Water	498	124	311
[redacted]	Arredondo Estates/Farms - Water	2,267	1,329	1,798
6389	Arredondo Farms - Sewer		917	459
6457	Chuluota - Sewer	916	20641	10,779
6456	Chuluota - Water	25402	52208	38,805
6461	Fl Central Commerce Park - Sewer	80781	52706	66,744
6409	Grand Terrace - Water	484	121	303
6462	Harmony Homes - Water		2,297	1,149
6412	Holiday Haven - Sewer	16428	12321	14,375
6413	Imperial Mobile Terrace - Water		1282	641
6574	Jasmine Lakes - Water	4,661	3,014	3,838
6391	Jasmine Lakes - Sewer	13147	8493	10,820
6468	Jungle Den - Sewer	3,970	2,634	3,302
6595	Kings Cove - Water	1,010	252	631
6589	Lake Josephine - Water	2,647	1,414	2,031
6392	Lake Suzy - Sewer		1576	788
6415	Morningview - Sewer	850	650	750
6577	Ocala Oaks - Water	14,517	9,676	12,097
6430	Palm Terrace - Sewer	1661	755	1,208
6443	Park Manor - Sewer		917	459
6417	Picciola Island - Water	1,453	623	1,038
6561	Ravenswood - Water	528	132	330
6562	Rosalie Oaks - Water	769	192	481
6386	Rosalie Oaks - Sewer	3,744	2,198	2,971
6933	Sebring Lakes - Water	1,233	771	1,002
6449	Silver Lake Oaks - Sewer	5,284	3,737	4,511
6831	South Seas - Sewer	5,952	3,670	4,811
6396	Summit Chase - Sewer	3744	2198	2,971
6596	Summit Chase - Water		4265	2,133
6564	The Woods - Water	321		161
6388	The Woods - Sewer	6,437	4,553	5,495
6424	Valencia Terrace - Sewer	9,316	7,124	8,220
6423	Valencia Terrace - Water	277		139
6390	Village Water - Sewer	29,147	17,973	23,560
[redacted]	Arredondo Es	1,296	760	
[redacted]	Arredondo Fa	971	569	
9001	Admin-Other	229,646	135,160	

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

08/07/08
DB

✓ – Traced to MFR

* Average found by taking the average of 2006 and 2007

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

08/07/08 DB

24-67.1

Grand Terrace Water
A/U - 6409

Payee:	Tank Engineering and Management Consultants, Inc.		
Description:	Tank Inspection and Report		
Amount paid:	$ 1,090.27		
Date paid:	Apr-05	Recurring Journal -	63
Write off start date:	May-05		
Write off end date:	Apr-08		
Expense Account:	636300		
Comments:	Exp account revised 01/08		

WRITE OFF EXPENSE

January		January	30.28	January	30.28	January	30.28	90.84
February		February	30.28	February	30.28	February	30.28	60.56
March		March	30.28	March	30.28	March	30.28	30.28
April	-	April	30.28	April	30.28	April	30.28	0.00
May	30.47	May	30.28	May	30.28	May		0.00
June	30.28	June	30.28	June	30.28	June		0.00
July	30.28	July	30.28	July	30.28	July		0.00
August	30.28	August	30.28	August	30.28	August		0.00
September	30.28	September	30.28	September	30.28	September		0.00
October	30.28	October	30.28	October	30.28	October		0.00
November	30.28	November	30.28	November	30.28	November		0.00
December	30.28	December	30.28	December	30.28	December		0.00
Annual write-off	242.43	Annual write-off	363.36	Annual write-off	363.36	Annual write-off	121.12	

24-67

Note: Grand Terrace was amortized over three years.
Please see Audit Finding No.

PBC

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

Chuluota - Water
A/U - 6456

Description: WC - Chuluota Water - Sample

08/07/08 DB

24-47.2

Payee:	Extech, LLC
Description:	Tank Inspection & Cleaning
Amount paid:	$ 5,875.00
Date paid:	Dec-05
Write off start date:	Dec-05
Write off end date:	Nov-10
Expense Account:	636300
Comments:	

Recurring JE-95

WRITE OFF EXPENSE

January		January	97.92	January	97.92	January	97.92	3,329.28	January	97.92	January	97.92
February		February	97.92	February	97.92	February	97.92	3,231.36	February	97.92	February	97.92
March		March	97.92	March	97.92	March	97.92	3,133.44	March	97.92	March	97.92
April		April	97.92	April	97.92	April	97.92	3,035.52	April	97.92	April	97.92
May		May	97.92	May	97.92	May	97.92	2,937.60	May	97.92	May	97.92
June		June	97.92	June	97.92	June	97.92	2,839.68	June	97.92	June	97.92
July		July	97.92	July	97.92	July	97.92	2,741.76	July	97.92	July	97.92
August		August	97.92	August	97.92	August	97.92	2,643.84	August	97.92	August	97.92
September		September	97.92	September	97.92	September	97.92	2,545.92	September	97.92	September	97.92
October		October	97.92	October	97.92	October	97.92	2,448.00	October	97.92	October	97.92
November		November	97.92	November	97.92	November	97.92	2,350.08	November	97.92	November	97.92
December	97.72	December	97.92	December	97.92	December	97.92	2,252.16	December	97.92	December	
Annual write-off	97.72	Annual write-off	1,175.04	Annual write-off	1,175.04	Annual write-off	1,175.04		Annual write-off	1,175.04	Annual write-off	1,077.12

Payee:	Connect Consulting & Johnson Engineering
Description:	Monitoring well req'd by CUP
1/08 Connect Consult	26,000.00
2/07 Johnson Eng	892.50
3/07 Johnson Eng	5,209.90
4/07 ACE Surveying	5,600.00
4/07 Johnson Eng	15,050.90
7/07 Johnson Eng	2,112.04
10/07 Johnson Eng	2,910.00
11/07 Johnson Eng	685.00
12/07 Johnson Eng	6,257.27
4/08 Johnson Eng	285.00
Amount paid:	$84,717.61
Date paid:	Various
Write off start date:	Jan-06
Write off end date:	Dec-10
Expense Account:	636100
Comments:	Revised expense account 2908

Recurring JE-8

Amount changed 12/13 by RWF
Amount changed 1/29 by RWF
Amount changed 5/13 by RWF

WRITE OFF EXPENSE

January	433.53	January	433.33	January	1,355.02	47,425.86	January	1,363.93	January	1,363.93	
February	433.33	February	452.32	February	1,355.02	46,070.84	February	1,363.93	February	1,363.93	
March	433.33	March	452.32	March	1,355.02	44,715.82	March	1,363.93	March	1,363.93	
April	433.33	April	692.53	April	1,355.02	43,645.80	April	1,363.93	April	1,363.93	
May	433.33	May	1,034.60	May	1,363.93	42,281.87	May	1,363.93	May	1,363.93	
June	433.33	June	1,034.60	June	1,363.93	40,917.94	June	1,363.93	June	1,363.93	
July	433.33	July	1,034.60	July	1,363.93	39,554.01	July	1,363.93	July	1,363.93	
August	433.33	August	1,086.12	August	1,363.93	38,190.08	August	1,363.93	August	1,363.93	
September	433.33	September	1,086.12	September	1,363.93	36,826.15	September	1,363.93	September	1,363.93	
October	433.33	October	1,086.12	October	1,363.93	35,462.22	October	1,363.93	October	1,363.93	
November	433.33	November	1,162.70	November	1,363.93	34,098.29	November	1,363.93	November	1,363.93	
December	433.33	December	1,181.21	December	1,363.93	32,734.36	December	1,363.93	December	1,363.97	
Annual write-off	5,200.16	Annual write-off	10,736.57	Annual write-off	16,331.52		Annual write-off	16,367.16	Annual write-off	16,367.20	

5/31/08 amort/balance 1,461.85 45,219.47

DBS

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

08/07/08
PB

24-67.3

Chuluota - Wastewater
A/U - 6457

Payee:	FDEP & Boyd Environmental	
Description:	WW Permit Renewal	RECURRING JE-15
8/07 FDEP	3,000.00	
8/07 Boyd	1,282.70	
9/07 Boyd	9,274.80	
10/07 Boyd	6,055.60	
12/07 Boyd	1,994.20	Amount changed 1/29 by RWF
Amount paid:	$21,607.30	
Date paid:	Aug-07	
Write off start date:	Sep-07	
Write off end date:	Aug-12	
Expense Account:	736600	
Comments:		

WRITE OFF EXPENSE

January		January	368.60	20,272.76	January	368.60	January	368.60	January	368.60	January	368.60
February		February	368.60	19,904.16	February	368.60	February	368.60	February	368.60	February	368.60
March		March	368.60	19,535.56	March	368.60	March	368.60	March	368.60	March	368.60
April		April	368.60	19,166.96	April	368.60	April	368.60	April	368.60	April	368.60
May		May	368.60	18,798.36	May	368.60	May	368.60	May	368.60	May	368.60
June		June	368.60	18,429.76	June	368.60	June	368.60	June	368.60	June	368.60
July		July	368.60	18,061.16	July	368.60	July	368.60	July	368.60	July	368.60
August		August	368.60	17,692.56	August	368.60	August	368.60	August	368.60	August	368.36
September	71.38	September	368.60	17,323.96	September	368.60	September	368.60	September	368.60	September	
October	228.58	October	368.60	16,955.36	October	368.60	October	368.60	October	368.60	October	
November	332.99	November	368.60	16,586.76	November	368.60	November	368.60	November	368.60	November	
December	332.99	December	368.60	16,218.16	December	368.60	December	368.60	December	368.60	December	
Annual write-off	965.94	Annual write-off	4,423.20		Annual write-off	4,423.20	Annual write-off	4,423.20	Annual write-off	4,423.20	Annual write-off	2,948.56

PBC

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

08/07/08
DB

24-67.4

Chuluota - Wastewater
A/U - 6457

Payee:	A&A Electric Motors & Pumps, INC.
Description:	Repair 40HP motor and pump
Amount paid:	$1,677.37
Date paid:	Sep-05
Write off start date:	Sep-05
Write off end date:	Aug-08
Expense Account:	736500
Comments:	

RECURRING JE-84

WRITE OFF EXPENSE

January		January	46.59	1,428.36	January	46.59	January	46.59	January -	January -
February		February	46.59	1,381.77	February	46.59	February	46.59	February -	February -
March		March	46.59	1,335.18	March	46.59	March	46.59	March -	March -
April		April	46.59	1,288.59	April	46.59	April	46.59	April -	April -
May		May	46.59	1,242.00	May	46.59	May	46.59	May -	May
June		June	46.59	1,195.41	June	46.59	June	46.59	June -	June
July		July	46.59	1,148.82	July	46.59	July	46.59	July -	July
August		August	46.59	1,102.23	August	46.59	August	30.66	August -	August
September	62.65	September	46.59	1,055.64	September	46.59	September		September -	September
October	46.59	October	46.59	1,009.05	October	46.59	October		October -	October
November	46.59	November	46.59	962.46	November	46.59	November		November -	November
December	46.59	December	46.59	915.87	December	46.59	December		December -	December
Annual write-off	202.42	Annual write-off	559.08		Annual write-off	559.08	Annual write-off	356.79	Annual write-off -	Annual write-off -

PBC

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

08/07/08 PB

24-67.5

Picciola Island Water
A/U - 6417

Payee:	Alternative Power Solutions, Inc.		
Description:	Generator Repair		
Amount paid:	$ 2,491.44		
Date paid:	Oct-05	Recurring Journal -	90
Write off start date:	Oct-05		
Write off end date:	Sep-08		
Expense Account:	636400		
Comments:			

WRITE OFF EXPENSE

January		January	69.21	January	69.21	January	69.21	553.56
February		February	69.21	February	69.21	February	69.21	484.35
March		March	69.21	March	69.21	March	69.21	415.14
April		April	69.21	April	69.21	April	69.21	345.93
May		May	69.21	May	69.21	May	69.21	276.72
June		June	69.21	June	69.21	June	69.21	207.51
July		July	69.21	July	69.21	July	69.21	138.30
August		August	69.21	August	69.21	August	69.21	69.09
September		September	69.21	September	69.21	September	69.09	-
October	69.21	October	69.21	October	69.21	October		-
November	69.21	November	69.21	November	69.21	November		-
December	69.21	December	69.21	December	69.21	December		-
Annual write-off	207.63	Annual write-off	830.52	Annual write-off	830.52	Annual write-off	622.77	

24-67 24-67

Note: Picciola Island was amortized over three years. Please see Audit Finding No.

PBC

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

08/07/08
PB

24-607.6

Jungle Den - Wastewater
A/U - 6468

Payee:	Adreyev Engineering
Description:	Wastewater facilities permit renewal
Amount paid:	$ 6,000.00
Date paid:	Feb-05
Write off start date:	Mar-05
Write off end date:	Feb-10
Expense Account:	736500
Comments:	

RJ-47

WRITE OFF EXPENSE

January		January	100.00	January	100.00	January	100.00	2,500.00	January	100.00	January	100.00
February		February	100.00	February	100.00	February	100.00	2,400.00	February	100.00	February	100.00
March	100.00	March	100.00	March	100.00	March	100.00	2,300.00	March	100.00	March	
April	100.00	April	100.00	April	100.00	April	100.00	2,200.00	April	100.00	April	
May	100.00	May	100.00	May	100.00	May	100.00	2,100.00	May	100.00	May	
June	100.00	June	100.00	June	100.00	June	100.00	2,000.00	June	100.00	June	
July	100.00	July	100.00	July	100.00	July	100.00	1,900.00	July	100.00	July	
August	100.00	August	100.00	August	100.00	August	100.00	1,800.00	August	100.00	August	
September	100.00	September	100.00	September	100.00	September	100.00	1,700.00	September	100.00	September	
October	100.00	October	100.00	October	100.00	October	100.00	1,600.00	October	100.00	October	
November	100.00	November	100.00	November	100.00	November	100.00	1,500.00	November	100.00	November	
December	100.00	December	100.00	December	100.00	December	100.00	1,400.00	December	100.00	December	
Annual write-off	1,000.00	Annual write-off	1,200.00	Annual write-off	1,200.00	Annual write-off	1,200.00		Annual write-off	1,200.00	Annual write-off	200.00

✓

Payee:	Adreyev Engineering
Description:	Wastewater facilities O&M manual
Amount paid:	$ 408.00
Date paid:	Mar-05
Write off start date:	Apr-05
Write off end date:	Mar-06
Expense Account:	736500
Comments:	

RJ-48

WRITE OFF EXPENSE

January		January	11.33	January	11.33	January	11.33	22.66
February		February	11.33	February	11.33	February	11.33	11.33
March		March	11.33	March	11.33	March	11.33	-
April	11.45	April	11.33	April	11.33	April		-
May	11.33	May	11.33	May	11.33	May		-
June	11.33	June	11.33	June	11.33	June		-
July	11.33	July	11.33	July	11.33	July		-
August	11.33	August	11.33	August	11.33	August		-
September	11.33	September	11.33	September	11.33	September		-
October	11.33	October	11.33	October	11.33	October		-
November	11.33	November	11.33	November	11.33	November		-
December	11.33	December	11.33	December	11.33	December		-
Annual write-off	102.09	Annual write-off	135.96	Annual write-off	135.96	Annual write-off	33.99	

5/31/08 amort/balance 100.00 2,100.00

✓ - Note: Jungle Den was amortized over three years. Please see Audit Finding No.

PBC

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

08/07/08 DB

Valencia Terrace Water
A/U - 6423

Payee:	Boyd Environmental		
Description:	WTP Permit Renewal		
Amount paid:	$ 286.20	Nov-06	
	$286.20		Recurring Journal - 28
Write off start date:	Nov-06		
Write off end date:	Oct-11		
Expense Account:	636300		
Comments:			

WRITE OFF EXPENSE

January			January	4.77	January	4.77	January	4.77	January	4.77	January	4.77
February			February	4.77	February	4.77	February	4.77	February	4.77	February	4.77
March			March	4.77	March	4.77	March	4.77	March	4.77	March	4.77
April			April	4.77	April	4.77	April	4.77	April	4.77	April	4.77
May			May	4.77	May	4.77	May	4.77	May	4.77	May	4.77
June			June	4.77	June	4.77	June	4.77	June	4.77	June	4.77
July			July	4.77	July	4.77	July	4.77	July	4.77	July	4.77
August			August	4.77	August	4.77	August	4.77	August	4.77	August	4.77
September			September	4.77	September	4.77	September	4.77	September	4.77	September	4.77
October			October	4.77	October	4.77	October	4.77	October	4.77	October	4.77
November	4.77	281.43	November	4.77	November	4.77	November	4.77	November	4.77	November	
December	4.77	276.66	December	4.77	December	4.77	December	4.77	December	4.77	December	
Annual write-off	9.54		Annual write-off	57.24	Annual write-off	57.24	Annual write-off	57.24	Annual write-off	57.24	Annual write-off	47.70

PBC

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

924-678

Valencia Terrace Wastewater
A/U - 6424

Payee:	Boyd Environmental		
Description:	WWTF Permit Renewal		
Amount paid:	$ 1,819.60	Apr-06	
	$ 8,988.19	May-06	
	$10,807.79	Recurring Journal -	14
Write off start date:	Apr-06		
Write off end date:	Mar-11		
Expense Account:	736500		
Comments:			

WRITE OFF EXPENSE

January		January	182.67	January	182.67	6,941.39	January	182.67	January	182.67	January	182.67
February		February	182.67	February	182.67	6,758.72	February	182.67	February	182.67	February	182.67
March		March	182.67	March	182.67	6,576.05	March	182.67	March	182.67	March	182.60
April	30.33	April	182.67	April	182.67	6,393.38	April	182.67	April	182.67	April	
May	182.67	May	182.67	May	182.67	6,210.71	May	182.67	May	182.67	May	
June	182.67	June	182.67	June	182.67	6,028.04	June	182.67	June	182.67	June	
July	182.67	July	182.67	July	182.67	5,845.37	July	182.67	July	182.67	July	
August	182.67	August	182.67	August	182.67	5,662.70	August	182.67	August	182.67	August	
September	182.67	September	182.67	September	182.67	5,480.03	September	182.67	September	182.67	September	
October	182.67	October	182.67	October	182.67	5,297.36	October	182.67	October	182.67	October	
November	182.67	November	182.67	November	182.67	5,114.69	November	182.67	November	182.67	November	
December	182.67	December	182.67	December	182.67	4,932.02	December	182.67	December	182.67	December	
Annual write-off	1,491.69	Annual write-off	2,192.04	Annual write-off	2,192.04		Annual write-off	2,192.04	Annual write-off	2,192.04	Annual write-off	547.94

PBC

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Rate case 25-30.433

08/05/08 CB

25-30.433 Rate Case Proceedings.

In a rate case proceeding, the following provisions shall apply, unless the applicant or any intervenor demonstrates that these rules result in an unreasonable burden. In these instances, fully supported alternatives will be considered by the Commission. Any alternatives proposed by the utility must be filed with the minimum filing requirements.

(1) The Commission in every rate case shall make a determination of the quality of service provided by the utility. This shall be derived from an evaluation of three separate components of water and wastewater utility operations: quality of utility's product (water and wastewater); operational conditions of utility's plant and facilities; and the utility's attempt to address customer satisfaction. Sanitary surveys, outstanding citations, violations and consent orders on file with the Department of Environmental Protection (DEP) and county health departments or lack thereof over the preceding 3-year period shall also be considered. DEP and county health department officials' testimony concerning quality of service as well as the testimony of utility's customers shall be considered.

(2) Working capital for Class A utilities shall be calculated using the balance sheet approach. Working capital for Class B and C utilities shall be calculated using the formula method (one-eighth of operation and maintenance expenses).

(3) Used and useful debit deferred taxes shall be offset against used and useful credit deferred taxes in the capital structure. Any resulting net debit deferred taxes shall be included as a separate line item in the rate base calculation. Any resulting net credit deferred taxes shall be included in the capital structure calculation. No other deferred debits shall be considered in rate base when the formula method of working capital is used.

(4) The averaging method used by the Commission to calculate rate base and cost of capital shall be a 13-month average for Class A utilities and the simple beginning and end-of-year average for Class B and C utilities.

(5) Non-used and useful adjustments shall be applied to the applicable depreciation expense. Property tax expense on non-used and useful plant shall not be allowed.

(6) Charitable contributions shall not be recovered through rates.

(7) Income tax expense shall not be allowed for subchapter S corporations, partnerships or sole proprietorships.

*(8) Non-recurring expenses shall be amortized over a 5-year period unless a shorter or longer period of time can be justified.

(9) The amortization period for forced abandonment or the prudent retirement, in accordance with the National Association of Regulatory Utility Commissioners Uniform System of Accounts, of plant assets prior to the end of their depreciable life shall be calculated by taking the ratio of the net loss (original cost less accumulated depreciation and contributions-in-aid-of-construction (CIAC) plus accumulated amortization of CIAC plus any costs incurred to remove the asset less any salvage value) to the sum of the annual depreciation expense, net of amortization of CIAC, plus an amount equal to the rate of return that would have been allowed on the net invested plant that would have been included in rate base before the abandonment or retirement. This formula shall be used unless the specific circumstances surrounding the abandonment or retirement demonstrate a more appropriate amortization period.

(10) A utility is required to own the land upon which the utility treatment facilities are located, or possess the right to the continued use of the land, such as a 99-year lease. The Commission may consider a written easement or other cost-effective alternative.

(11) In establishing an authorized rate of return on common equity, a utility, in lieu of presenting evidence, may use the current leverage formula adopted by Commission order. The equity return established shall be based on the equity leverage order in effect at the time the Commission decides the case.

(12) Nonutility investment should be removed directly from equity when reconciling the capital structure to rate base unless the utility can show, through competent evidence, that to do otherwise would result in a more equitable determination of the cost of capital for regulatory purposes.

(13) Interest expense to be included in the calculation of income tax expense shall be the amount derived by multiplying the amount of the debt components of the reconciled capital structure times the average weighted cost of the respective debt components. Interest expense shall include an amount for the parent debt adjustment in those cases covered by Rule 25-14.004, F.A.C. Interest shall also be imputed on deferred investment tax credits in those cases covered by 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii) issued May 22, 1986 and effective for property constructed or acquired on or after August 15, 1971.

Specific Authority 350.127(2), 367.121, 367.1213 FS. Law Implemented 367.081, 376.1213 FS. History–New 11-30-93, Amended 12-14-93.

* in correlation to the amortization of 24-66.1 to 24-66.8

SOURCE PSC Rules

24-667.9

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Troy Rendell

UTILITY: Aqua Utilities Florida, Inc.

AUDIT MANAGER: Charleston Winston

PREPARED BY: Donna Brown

REQUEST NUMBER: 38

DATE OF REQUEST: July 31, 2008

AUDIT PURPOSE: Rate Case Audit Docket No.080121-WS Audit Control No.08-093-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: August 04, 2008

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
9 INCIDENT TO AN INQUIRY
x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Per the attachment the Deferred Debits are being amortized over 3 or 4 years. FPSC Rule 25-30.433 states, non-recurring expenses shall be amortized over a 5-year period unless a shorter or longer period of time can be justified. Please provide justifications why these systems are being amortized 3 or 4 years.

Donna Brown
2540 Shumard Oak Boulevard
Tallahassee,
Florida 32399-0850
Tel: (850) 413-6469
E-mail: DDBROWN@PSC.STATE.US

Response:

The deferred debits per the attachment are recurring in nature. These deferred debits are primarily comprised of permits (which must be renewed), required DEP inspections and repairs. The Company practice is that costs for permits are amortized over the life of the permit. If a permit is renewed every 3 years, then the amortization period is 36 months, if a permit is renewed every 5 years, then the amortization period is 60 months. Per the attachment, the waste water permits for Chuluota, Jungle Den and Valencia Terrace are being amortized over the permit renewal period of 5 years. The same practice is used for DEP related inspections. If the DEP requires inspection every 3 years then that is the amortization period. Per the attachment, the Grand Terrace deferred debit for tank inspections is being amortized over 36 months, in accordance with Company practice. The remaining deferred debits per the attachment are for repairs of pumps or generators. Company practice for O&M type costs are amortized over a maximum of 3 years, as recurring repairs or replacement are likely beyond that length of time. Per the attachment, the Chuluota and Picciola Island repairs are being amortized over 36 months, in accordance with Company practice.

Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: WC - Deferred Debits Amortization

TO: AUDIT MANAGER

DATE 7/31/08

THE REQUESTED RECORD OR DOCUMENTATION:

(1) 9 HAS BEEN PROVIDED TODAY

(2) 9 CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____

(3) 9 AND IN MY OPINION, ITEM(S)_____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.

(4) 9 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Ronald J Pascerri for Robert Griffin
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Audit Copy: Audit File

(S:/PSC/AUS/WORD DOCS/FORMS REVISED 12/03)

24-67.10

Aqua Florida Inc
Other Regulatory Asset- 12/31/05 Balance FWS systems
and annual Amortization effective 1/1/06 10 year Amort per Amend Order

Line	Group	Type	County	AUP	Name	Unamortized Balance 12/31/05	Annual Amortization-2006	Unamortized Balance 12/31/06	Annual Amortization-2007	Unamortized Balance 12/31/07	Average	
WATER												
1	FWS	W	Putnam	6436	BEECHERS POINT WATER	5,298	530 ✓	4,768	530	4,238 ✓	4,503	
2	FWS	W	Lake	6405	CARLTON VILLAGE WATER	8,219	822 ✓	7,397	822	6,575 ✓	6,986	
3	FWS	W	Seminole	6456	CHULUOTA WATER	39,502	3,950 ✓	35,552	3,950	31,602 ✓	33,577	
4	FWS	W	Lake	6406	EAST LAKE HARRIS EST WATER	9,804	980 ✓	8,824	980	7,843 ✓	8,333	
5	FWS	W	Lake	6407	FERN TERRACE WATER	6,985	699 ✓	6,287	699	5,588 ✓	5,937	
6	FWS	W	Lake	6408	FRIENDLY CENTER WATER	1,138	114 ✓	1,024	114	910 ✓	967	
7	FWS	W	Polk	6433	GIBSONIA ESTATES WATER	-	-	-	-	-	-	
8	FWS	W	Lake	6409	GRAND TERRACE WATER	6,137	614 ✓	5,523	614	4,910 ✓	5,216	
9	FWS	W	Seminole	6462	HARMONY HOMES WATER	3,478	348 ✓	3,130	348	2,782 ✓	2,956	
10	FWS	W	Putnam	6440	HERMITS COVE WATER	9,629	963 ✓	8,666	963	7,703 ✓	8,185	
11	FWS	W	Lake	6410	HOBBY HILLS WATER	5,331	533 ✓	4,798	533	4,265 ✓	4,531	
12	FWS	W	Lake	6411	HOLIDAY HAVEN WATER	6,201	620 ✓	5,581	620	4,961 ✓	5,271	
13	FWS	W	Lake	6413	IMPERIAL TERRACE WATER	13,481	1,348 ✓	12,133	1,348	10,785 ✓	11,459	
14	FWS	W	Putnam	6441	INTERLACHEN LAKE/PARK MANOR V	14,024	1,402 ✓	12,622	1,402	11,219 ✓	11,920	
15	FWS	W	Volusia	6467	JUNGLE DEN WATER	6,243	624 ✓	5,619	624	4,994 ✓	5,307	
16	FWS	W	Brevard	6401	KINGSWOOD WATER	3,428	343 ✓	3,085	343	2,742 ✓	2,914	
17	FWS	W	Polk	6434	LAKE GIBSON ESTATES WATER	-	-	-	-	-	-	
18	FWS	W	Highlands	6403	LEISURE LAKES WATER	13,435	1,344 ✓	12,092	1,344	10,748 ✓	11,420	
19	FWS	W	Lake	6414	MORNINGVIEW WATER	2,628	263 ✓	2,365	263	2,101 ✓	2,232	
20	FWS	W	Brevard	6402	OAKWOOD WATER	11,555	1,156 ✓	10,400	1,156	9,244 ✓	9,822	
21	FWS	W	Polk	6436	ORANGE HILL SUGAR CREEK WAT	-	-	-	-	-	-	
22	FWS	W	Putnam	6444	PALM PORT WATER	5,883	588 ✓	5,295	588	4,706 ✓	5,001	
23	FWS	W	Pasco	6429	PALM TERRACE WATER	67,173	6,717 ✓	60,456	6,717	53,738 ✓	57,097	
24	FWS	W	Lake	6416	PALMS MHP WATER	3,230	323 ✓	2,907	323	2,584 ✓	2,746	
25	FWS	W	Lake	6417	PICCIOLA ISLAND WATER	7,579	758 ✓	6,821	758	6,063 ✓	6,442	
26	FWS	W	Lake	6418	PINEY WOODS/SPRING LAKE MANOI	9,274	927 ✓	8,347	927	7,419 ✓	7,883	
27	FWS	W	Putnam	6446	POMONA PARK WATER	10,472	1,047 ✓	9,425	1,047	8,378 ✓	8,901	
28	FWS	W	Lake	6419	QUAIL RIDGE WATER	972	97 ✓	875	97	778 ✓	826	
29	FWS	W	Putnam	6447	RIVER GROVE WATER	5,777	578 ✓	5,199	578	4,622 ✓	4,910	
30	FWS	W	Lake	6420	SILVER LAKES/WESTERN SHORES	99,088	9,909 ✓	89,179	9,909	79,270 ✓	84,225	
31	FWS	W	Lake	6448	SILVER LAKE OAKS WATER	1,585	159 ✓	1,427	159	1,268 ✓	1,347	
32	FWS	W	Lake	6421	SKYCREST WATER	6,349	635 ✓	5,714	635	5,079 ✓	5,397	
33	FWS	W	Putnam	6450	ST JOHNS HIGHLANDS WATER	4,667	467 ✓	4,200	467	3,734 ✓	3,967	
34	FWS	W	Lake	6422	STONE MOUNTAIN WATER	419	42 ✓	377	42	335 ✓	356	
35	FWS	W	Washingtc	6471	SUNNY HILLS WATER	34,568	3,457 ✓	31,111	3,457	27,654 ✓	29,383	
36	FWS	W	Orange	6428	TANGERINE WATER	-	-	-	-	-	-	
37	FWS	W	Volusia	6469	TOMOKA TWIN RIVERS WATER	-	-	-	-	-	-	
38	FWS	W	Lake	6423	VALENCIA TERRACE WATER	21,401	2,140 ✓	19,261	2,140	17,121 ✓	18,191	
39	FWS	W	Lake	6425	VENETIAN VILLAGE WATER	7,749	775 ✓	6,974	775	6,199 ✓	6,587	
40	FWS	W		6451	WELAKA/SARATOGA	7,754	775 ✓	6,979	775	6,203 ✓	6,591	
41	FWS	W	Putnam	6453	WOOTEN WATER	1,359	136 ✓	1,223	136	1,087 ✓	1,155	
42	FWS	W	Pasco	6431	ZEPHYR SHORES WATER	27,722	2,772 ✓	24,950	2,772	22,178 ✓	23,564	
					Total Water per Amendatory Order	489,535	48,954	440,582	48,954	391,628	416,105	
SEWER												
1	FWS	S	Putnam	6439	BEECHERS POINT WW	2,221	222 ✓	1,999	222	1,777 ✓	1,888	
2	FWS	S	Seminole	6457	CHULUOTA WW	7,510	751 ✓	6,759	751	6,008 ✓	6,384	
3	FWS	S	Seminole	6461	FL CENTRAL COM PARK WW	8,169	817 ✓	7,352	817	6,535 ✓	6,944	
4	FWS	S	Lake	6412	HOLIDAY HAVEN WW	5,151	515 ✓	4,636	515	4,121 ✓	4,378	
5	FWS	S	Volusia	6466	JUNGLE DEN WW	6,492	649 ✓	5,843	649	5,194 ✓	5,518	
6	FWS	S	Polk	6435	LAKE GIBSON ESTATES WW	-	-	-	-	-	-	
7	FWS	S	Highlands	6404	LEISURE LAKES SEWER	12,688	1,269 ✓	11,419	1,269	10,150 ✓	10,785	
8	FWS	S	Lake	6415	MORNINGVIEW WW	2,018	202 ✓	1,816	202	1,614 ✓	1,715	
9	FWS	S	Putnam	6445	PALM PORT WW	5,888	589 ✓	5,299	589	4,710 ✓	5,005	
10	FWS	S	Pasco	6430	PALM TERRACE WW	57,199	5,720 ✓	51,479	5,720	45,759 ✓	48,619	
11	FWS	S	Putnam	6443	PARK MANOR WW	1,852	185 ✓	1,667	185	1,482 ✓	1,574	
12	FWS	S	Lake	6449	SILVER LAKE OAKS WW	1,488	149 ✓	1,339	149	1,190 ✓	1,265	
13	FWS	S	Washingtc	6472	SUNNY HILLS WW	9,910	991 ✓	8,919	991	7,928 ✓	8,424	
14	FWS	S	Lake	6424	VALENCIA TERRACE WW	21,539	2,154 ✓	19,386	2,154	17,231 ✓	18,308	
15	FWS	S	Lake	6426	VENETIAN VILLAGE WW	4,921	492 ✓	4,429	492	3,937 ✓	4,183	
16	FWS	S	Pasco	6432	ZEPHYR SHORES WW	27,611	2,761 ✓	24,850	2,761	22,089 ✓	23,469	
					Total Sewer per Amendatory Order	174,657	17,466	157,191	17,466	139,726	148,456	
					Total	664,192	66,419	597,773	66,419	531,354	564,563	

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

08/07/08
DB

✓- Traced to MFR A-17

PBC

24-68

Interrogatory No. 13:

13. For purposes of this request, please refer to the Commission's decision in Order No. PSC-05-1242-PAA-WS, which states: "Based upon the above, we find that the portion of FWSC's regulatory asset related to the systems sold to Aqua, $ 489,535 and $ 174,657 for water and wastewater, respectively, shall be included in the assets transferred to Aqua. The regulatory asset shall be amortized over 10 years beginning on January 1, 2006." For each system, please identify the following:

a. The amount of regulatory assets, accumulated amortization or depreciation, and depreciation or amortization expense included in the test year. Please provide the requested information in electronic spreadsheet format with all formulas and links intact.

b. Identify where these regulatory assets, accumulated depreciation/amortization, and depreciation/amortization expense can be located in the Company's MFRs and/or workpapers.

c. Please explain what gave rise to the regulatory asset.

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

08/07/08
PB

Answer:

a. The amount of regulatory assets, accumulated amortization, and amortization expense included in the test year is provided in electronic spreadsheet format with all formulas intact. The Excel spreadsheet name is OPC_ROG_Set 1-#13_Attachment 1 of 1_061108.xls.

b. Regulatory assets are shown in the Company's MFRs in Schedule A-17. Accumulated amortization is included in the work papers in the OPC_ROG_Set 1-#13_Attachment 1 of 1_061108.xls spreadsheet. Amortization expense is shown in the Company's MFRs in Schedule B-1 and B-2 for water and wastewater, respectively and is described in Schedule B-3.

c. The Commission's decision in Order No. PSC-05-1242-PAA-WS, dated December 20, 2005 gave rise to the regulatory asset. The order acknowledged that a ten year period of amortization "will afford Aqua an opportunity for full cost recovery of the regulatory asset".

PBC

24-68.1

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 CHARLESTON J. WINSTON,** Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT CJW-3: Audit Work Papers for Finding 12

AQUA UTILITIES FLORIDA, INC.
AFFILIATED TRANSACTION AUDIT
O AND M EXPENSES
DKT 080121-WS ACN: 08-093-1-1
PERIOD: 12 MONTHS ENDED DECEMBER 31, 2007

Objective: Verification that O and M Expenses are properly stated in the MFRs.

Work Performed:

1. Reviewed Aqua America, Inc.'s flowchart for the allocation of expenses to Aqua Utilities Florida, Inc. *WP 26-5*
2. Obtained and reviewed total expenses being allocated to the individual systems from Aqua America Inc.'s and Aqua Utilities Florida, Inc. *WP 26-5.1*
3. Total Aqua America Inc. and Aqua Utilities Florida, Inc.'s expenses being allocated to the individual systems were traced to the general ledgers. *WP 26-5.1*
4. Recalculated and reviewed the methodology of allocating expenses from Aqua America to Aqua Utilities Florida, Inc. *WP 26-1.1*
5. Recalculated and reviewed the methodology of allocating expenses from Aqua Utilities Florida, Inc., to the individual systems. *WP 26-1.1 and 26-5.16*
6. Sampled Sundry and Services Expenses for the proper amount, period, classification, whether non-utility related, nonrecurring, unreasonable, imprudent and proper percentage of allocation. *WP 26-1 to 26-4.12*
7. Sampled Fuel and Leasing Expenses for the proper amount, period, classification, whether non-utility related, nonrecurring, unreasonable, imprudent and proper percentage of allocation. *WP 26-6 to 26-6.2*
8. Sampled Benefits and Medical Expenses for the proper amount, period, classification, whether non-utility related, nonrecurring, unreasonable, imprudent and proper percentage of allocation. *WP 26-7 to 26-7.3*
9. Sampled Intra-company Expenses for the proper amount, period, classification, whether non-utility related, nonrecurring, unreasonable, imprudent and proper percentage of allocation. *WP 26-8*
10. Sampled Aqua Customer Operations Expenses for the proper amount, period, classification, whether non-utility related, nonrecurring, unreasonable, imprudent and proper percentage of allocation. *WP 26-9*

Conclusion: After reviewing the above items, the company is in substantial compliance in accounting for its allocated O and M Expenses except as indicated below:

A. Shareholders Expenses – See Audit Finding 13. *WP 26-1*
B. Letter of Credit Expenses – See Audit Finding 15. *WP 26-2*
C. Prior Period Expenses – See Audit Finding 11. *WP 26-3*
D. Depreciation Expenses – See Audit Finding 20. *WP 26-4*

Source: As Referenced

26 Lead

AUDIT FINDING NO. 13

SUBJECT: SHAREHOLDERS SERVICES EXPENSES 26-1

AUDIT ANALYSIS: Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $32,134 ($10,567 + $21,567) for Shareholder Services expenses in Contractual Services – Other, Account 636. The Shareholder Services expenses were for Transfer Agent and Registrar and Investor Communication Services that included, Annual Stockholders' Meeting, shareholders correspondence, stock certificate mailings, stock accounts maintenance, and salaries, etc. 26-13

Per FPSC Order No. PSC-96-1320-FOF-WS, page 158, issued October 30, 1996, shareholder services expenses should be disallowed. 26-1.21

EFFECT ON THE GENERAL LEDGER IF FINDING IS ACCEPTED: The following general ledger entry is needed to correct the utility general ledger balances as of December 31, 2007:

NARUC Acct. No.	Account Description	Debit	Credit
636	Contractual Services - Other	$32,134	
426	Miscellaneous Nonutility Expenses		$32,134

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED:

Accounts 634 and 734 - Contractual Services – Management Fees	$32,134	
Account 426 Miscellaneous Nonutility Expenses		$32,134

The summary, Schedules 1 and 3, and the allocations of these adjustments to the individual utility systems, Schedules 2 and 4, are shown on the schedules following this finding.

SOURCE As Indicated

26

SHAREHOLDERS SERVICES SALARY EXPENSE ADJUSTMENT

Description	Activity	Amount	Date	Jan - Jun Amount	Jul - Dec Amount
SHAREHOLDER SERVICES	SH	17.21	1/1/07		
SHAREHOLDER SERVICES	SH	218.95	1/1/07		
SHAREHOLDER SERVICES	SH	156.12	1/1/07		
SHAREHOLDER SERVICES	SH	85.10	1/1/07		
SHAREHOLDER SERVICES	SH	207.86	2/1/07		
SHAREHOLDER SERVICES	SH	247.06	2/1/07		
SHAREHOLDER SERVICES	SH	224.40	2/1/07		
SHAREHOLDER SERVICES	SH	255.43	2/1/07		
SHAREHOLDER SERVICES	SH	207.63	3/1/07		
SHAREHOLDER SERVICES	SH	253.43	3/1/07		
SHAREHOLDER SERVICES	SH	164.50	3/1/07		
SHAREHOLDER SERVICES	SH	248.40	3/1/07		
SHAREHOLDER SERVICES	SH	60.63	4/1/07		
SHAREHOLDER SERVICES	SH	411.59	4/1/07		
SHAREHOLDER SERVICES	SH	332.13	4/1/07		
SHAREHOLDER SERVICES	SH	355.92	4/1/07		
SHAREHOLDER SERVICES	SH	172.85	5/1/07		
SHAREHOLDER SERVICES	SH	280.14	5/1/07		
SHAREHOLDER SERVICES	SH	225.61	5/1/07		
SHAREHOLDER SERVICES	SH	237.96	5/1/07		
SHAREHOLDER SERVICES	SH	224.11	6/1/07		
SHAREHOLDER SERVICES	SH	214.32	6/1/07		
SHAREHOLDER SERVICES	SH	226.07	6/1/07		
SHAREHOLDER SERVICES	SH	136.39	6/1/07	5,163.81	
SHAREHOLDER SERVICES	SH	187.69	7/1/07		
SHAREHOLDER SERVICES	SH	181.73	7/1/07		
SHAREHOLDER SERVICES	SH	214.24	7/1/07		
SHAREHOLDER SERVICES	SH	598.17	7/1/07		
SHAREHOLDER SERVICES	SH	213.80	8/1/07		
SHAREHOLDER SERVICES	SH	225.51	8/1/07		
SHAREHOLDER SERVICES	SH	274.04	8/1/07		
SHAREHOLDER SERVICES	SH	299.32	9/1/07		
SHAREHOLDER SERVICES	SH	281.89	9/1/07		
SHAREHOLDER SERVICES	SH	567.66	9/1/07		
SHAREHOLDER SERVICES	SH	203.11	10/1/07		
SHAREHOLDER SERVICES	SH	225.51	10/1/07		
SHAREHOLDER SERVICES	SH	371.92	10/1/07		
SHAREHOLDER SERVICES	SH	192.23	11/1/07		
SHAREHOLDER SERVICES	SH	202.85	11/1/07		
SHAREHOLDER SERVICES	SH	350.29	11/1/07		
SHAREHOLDER SERVICES	SH	204.94	12/1/07		
SHAREHOLDER SERVICES	SH	196.02	12/1/07		
SHAREHOLDER SERVICES	SH	412.36	12/1/07		5,403.28
		10,567.10			

26-1.2

26-1.2

26

26-1.2

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

CW 8/5/08

SOURCE GL Expense Ledger Doc Rags 13:38

26-1

SHAREHOLDERS SERVICES SALARY EXPENSE ADJUSTMENT							
System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.22%	0.22%	11.60	12.10	23.70
Arredondo Estates - Water	6569	Water	0.64%	0.63%	33.01	34.02	67.03
Arredondo Farms - Sewer	6389	Wastewater	0.96%	0.95%	49.72	51.25	100.97
Arredondo Farms - Water	6569	Water	0.98%	0.96%	50.41	51.96	102.37
Beecher's Point - Sewer	6439	Wastewater	0.05%	0.05%	2.49	2.56	5.05
Beecher's Point - Water	6438	Water	0.14%	0.14%	7.18	7.40	14.58
Carlton Village - Water	6405	Water	0.64%	0.65%	32.87	34.88	67.75
Castle Lake - Water	6555	Water	0.29%	0.29%	14.92	15.52	30.43
Chuluota - Sewer	6457	Wastewater	1.61%	1.60%	83.14	86.27	169.42
Chuluota - Water	6456	Water	3.70%	3.74%	191.01	202.16	393.16
East Lake Harris Estates - Wa	6406	Water	0.47%	0.47%	24.45	25.20	49.64
Fairways - Sewer	6971	Wastewater	0.00%	0.63%	-	34.31	34.31
Fairways - Water	6970	Water	0.00%	0.63%	-	34.31	34.31
Fern Terrace - Water	6407	Water	0.33%	0.33%	17.26	17.80	35.06
Fl Central Commerce Park - Sc	6461	Wastewater	0.17%	0.17%	8.84	9.25	18.09
Friendly Center - Water	6408	Water	0.08%	0.08%	4.28	4.41	8.69
Gibsonia Estates - Water	6433	Water	0.52%	0.52%	27.07	27.90	54.97
Grand Terrace - Water	6409	Water	0.29%	0.29%	15.19	15.66	30.85
Haines Creek - Water	6556	Water	0.30%	0.29%	15.33	15.80	31.13
Harmony Homes - Water	6462	Water	0.17%	0.17%	8.84	9.11	17.95
Hermits Cove - Water	6440	Water	0.49%	0.48%	25.27	26.05	51.33
Hobby Hills - Water	6410	Water	0.28%	0.27%	14.36	14.81	29.17
Holiday Haven - Sewer	6412	Wastewater	0.30%	0.29%	15.33	15.80	31.13
Holiday Haven - Water	6411	Water	0.33%	0.33%	17.26	17.80	35.06
Imperial Mobile Terrace - Wa	6413	Water	0.66%	0.65%	34.11	35.31	69.42
Interlachen Lake/Park Manor	6441	Water	0.76%	0.76%	39.50	41.00	80.50
Jasmine Lakes - Sewer	6391	Wastewater	4.16%	4.09%	214.76	221.09	435.85
Jasmine Lakes - Water	6574	Water	4.18%	4.11%	215.87	222.23	438.10
Jungle Den - Sewer	6468	Wastewater	0.37%	0.36%	18.92	19.50	38.43
Jungle Den - Water	6467	Water	0.31%	0.30%	15.88	16.37	32.25
Kenwood North - Water	6557	Water	0.13%	0.13%	6.77	6.98	13.74
Kings Cove - Sewer	6395	Wastewater	0.53%	0.53%	27.62	28.47	56.09
Kings Cove - Water	6595	Water	0.56%	0.55%	29.00	29.75	58.76
Kingswood - Water	6401	Water	0.17%	0.17%	8.84	9.11	17.95
Lake Gibson Estates - Sewer	6435	Wastewater	0.85%	0.84%	44.06	45.41	89.47
Lake Gibson Estates - Water	6434	Water	2.25%	2.22%	116.43	120.01	236.44
Lake Josephine - Water	6589	Water	1.52%	1.51%	78.72	81.57	160.30
Lake Osborne Est - Water	6558	Water	1.25%	1.24%	64.77	66.77	131.54
Lake Suzy - Sewer	6392	Wastewater	0.72%	0.71%	37.15	38.44	75.59
Lake Suzy - Water	6582	Water	1.51%	1.49%	78.03	80.44	158.47
Leisure Lakes - Sewer	6404	Wastewater	0.75%	0.74%	38.95	40.15	79.09
Leisure Lakes - Water	6403	Water	0.78%	0.76%	40.05	41.29	81.34
Morningview - Sewer	6415	Wastewater	0.10%	0.09%	4.97	5.13	10.10
Morningview - Water	6414	Water	0.10%	0.10%	5.25	5.41	10.66
Oakwood - Water	6402	Water	0.62%	0.61%	31.90	32.89	64.79
Ocala Oaks - Water	6577	Water	4.86%	4.79%	250.81	258.82	509.63
Orange Hill/Sugar Creek - Wa	6436	Water	0.65%	0.64%	33.56	34.59	68.16
Palm Port - Sewer	6445	Wastewater	0.28%	0.28%	14.64	15.23	29.87
Palm Port - Water	6444	Water	0.29%	0.28%	14.78	15.38	30.15

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

CJW 8/15/08

26-1.1

SOURCE 26-1.6

SHAREHOLDERS SERVICES SALARY EXPENSE ADJUSTMENT

System Name	Combined Acct	Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430		Wastewater	2.74%	2.70%	141.56	145.92	287.49
Palm Terrace - Water	6429		Water	3.17%	3.12%	163.80	168.84	332.64
Palms MHP - Water	6416		Water	0.17%	0.16%	8.56	8.83	17.39
Park Manor - Sewer	6443		Wastewater	0.08%	0.08%	4.28	4.41	8.69
Park Manor - Water	6441		Water	0.00%	0.00%	-	-	-
Peace River - Sewer	6397		Wastewater	0.25%	0.25%	13.12	13.52	26.65
Peace River - Water	6600		Water	0.26%	0.26%	13.53	13.95	27.49
Picciola Island - Water	6417		Water	0.40%	0.40%	20.58	21.35	41.93
Pine Valley - Water	6560		Water	0.13%	0.12%	6.49	6.69	13.18
Piney Woods - Water	6418		Water	0.48%	0.47%	24.72	25.48	50.20
Pomona Park - Water	6446		Water	0.47%	0.47%	24.45	25.20	49.64
Quail Ridge - Water	6419		Water	0.26%	0.25%	13.26	13.67	26.93
Ravenswood - Water	6561		Water	0.12%	0.12%	6.21	6.41	12.62
River Grove - Water	6447		Water	0.29%	0.28%	14.78	15.23	30.01
Rosalie Oaks - Sewer	6386		Wastewater	0.26%	0.26%	13.40	13.81	27.21
Rosalie Oaks - Water	6562		Water	0.26%	0.26%	13.40	13.81	27.21
Sarasota - Sewer	6965		Wastewater	19.55%	19.27%	1,009.73	1,041.39	2,051.12
Sarasota - Water	6964		Water	12.42%	12.25%	641.39	661.85	1,303.24
Saratoga Harbour - Water	6451		Water	0.00%	0.00%	-	-	-
Sebring Lakes - Water	6933		Water	0.21%	0.20%	10.63	10.96	21.60
Silver Lake Oaks - Sewer	6449		Wastewater	0.12%	0.11%	5.94	6.12	12.06
Silver Lake Oaks - Water	6448		Water	0.12%	0.12%	6.08	6.26	12.34
Silver Lake/Western Shores -	6420		Water	4.30%	4.24%	222.22	229.35	451.57
Skycrest - Water	6421		Water	0.33%	0.32%	16.85	17.37	34.22
South Seas - Sewer	6831		Wastewater	0.18%	0.18%	9.25	9.68	18.93
St. John's Highlands - Water	6450		Water	0.26%	0.26%	13.67	14.09	27.77
Stone Mountain - Water	6422		Water	0.03%	0.03%	1.38	1.42	2.80
Sugar Creek - Water	6436		Water	0.00%	0.00%	-	-	-
Summit Chase - Sewer	6396		Wastewater	0.58%	0.57%	30.11	31.04	61.14
Summit Chase - Water	6596		Water	0.59%	0.58%	30.38	31.32	61.70
Sunny Hills - Sewer	6472		Wastewater	0.48%	0.47%	24.86	25.63	50.49
Sunny Hills - Water	6471		Water	1.55%	1.53%	79.97	82.57	162.54
Tangerine - Water	6428		Water	0.74%	0.75%	37.98	40.57	78.55
The Meadows - Water	6559		Water	0.14%	0.14%	7.32	7.55	14.87
The Woods - Sewer	6388		Wastewater	0.19%	0.19%	9.94	10.25	20.19
The Woods - Water	6564		Water	0.20%	0.20%	10.50	10.82	21.32
Tomoka/Twin Rivers - Wate	6469		Water	0.72%	0.71%	37.43	38.58	76.01
Valencia Terrace - Sewer	6424		Wastewater	0.93%	0.92%	48.06	49.69	97.75
Valencia Terrace - Water	6423		Water	0.95%	0.93%	48.89	50.40	99.29
Venetian Village - Sewer	6426		Wastewater	0.25%	0.25%	13.12	13.52	26.65
Venetian Village - Water	6425		Water	0.44%	0.43%	22.79	23.49	46.28
Village Water - Sewer	6390		Wastewater	0.09%	0.09%	4.83	4.98	9.82
Village Water - Water	6571		Water	0.49%	0.48%	25.14	26.19	51.33
Welaka/Saratoga - Water	6451		Water	0.41%	0.41%	21.41	22.07	43.47
West Citrus - Water	6563		Water	0.18%	0.17%	9.12	9.40	18.51
Western Shores - Water	6420		Water	0.00%	0.00%	-	-	-
Wootens - Water	6453		Water	0.08%	0.08%	4.01	4.13	8.13
Zephyr Shores - Sewer	6432		Wastewater	1.39%	1.36%	71.54	73.60	145.14
Zephyr Shores - Water	6431		Water	1.39%	1.37%	71.96	74.17	146.13
				100.00%	100.00%	5,163.81	5,403.28	10,567.10

FROM 26-1

SOURCE 26-1.6

26-1.2

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

CJW 08/19/08

SHAREHOLDER SERVICES EXPENSES ADJUSTMENT

Last Name/Vendor	Date	Subsidiary	Amount	Acct Unit	Account	Florida	Jan - Jun Amount	Jul - Dec Amount
13277ADP INVESTOR COMM	2/3/2007	PSC ALL UTIL	3,873.43	230	636800	164.23		
30388COMPUTERSHARE SH	2/3/2007	PSC ALL UTIL	3,197.41	230	636800	135.57		
13277ADP INVESTOR COMM	3/22/2007	PSC ALL UTIL	47,833.22	230	675830	2,037.70		
30388COMPUTERSHARE SH	3/22/2007	PSC ALL UTIL	1,666.66	230	636800	71.00		
30388COMPUTERSHARE SH	3/22/2007	PSC ALL UTIL	2,634.69	230	636800	112.24		
13277ADP INVESTOR CO	3/22/2007	PSC ALL UTIL	(47,833.22)	230	675830	(2,037.70)		
13277ADP INVESTOR CO	3/22/2007	PSC ALL UTIL	47,833.22	230	636800	2,037.70		
13277ADP INVESTOR COMM	4/3/2007	PSC ALL UTIL	18,478.90	230	636800	787.20		
30388COMPUTERSHARE SH	4/3/2007	PSC ALL UTIL	1,667.45	230	636800	71.03		
30388COMPUTERSHARE SH	4/3/2007	PSC ALL UTIL	22,477.65	230	636800	957.55		
30388 COMPUTERSHARE S	4/3/2007	PSC ALL UTIL	25,882.16	230	636800	1,102.58		
13277ADP INVESTOR COMM	4/27/2007	PSC ALL UTIL	44,112.02	230	636800	1,879.17		
13277ADP INVESTOR COMM	4/27/2007	PSC ALL UTIL	45,116.94	230	636800	1,921.98		
30388COMPUTERSHARE SH	4/27/2007	PSC ALL UTIL	1,666.66	230	636800	71.00		
30388COMPUTERSHARE SH	5/2/2007	PSC ALL UTIL	39,118.72	230	636800	1,666.46		
30388COMPUTERSHARE SH	6/26/2007	PSC ALL UTIL	1,666.66	230	636800	71.00		
30388COMPUTERSHARE SH	6/30/2007	PSC ALL UTIL	24,395.31	230	636800	1,039.24		
30388COMPUTERSHARE SH	6/30/2007	PSC ALL UTIL	60,678.30	230	636800	2,584.90	14,672.85	
30388COMPUTERSHARE IN(	8/21/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE IN(	8/27/2007	PSC ALL UTIL	35,436.27	230	636800	1,431.63		
30388COMPUTERSHARE IN(	9/6/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE IN(	9/6/2007	PSC ALL UTIL	22,667.93	230	636800	915.78		
30388COMPUTERSHARE IN(	10/1/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE IN(	10/29/2007	PSC ALL UTIL	1,125.20	230	636800	45.46		
30388COMPUTERSHARE IN(	11/23/2007	PSC ALL UTIL	21,193.45	230	636800	856.22		
30388COMPUTERSHARE IN(	11/23/2007	PSC ALL UTIL	35,748.41	230	636800	1,444.24		
30388COMPUTERSHARE IN(	12/3/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE IN(	12/3/2007	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE IN(	12/3/2007	PSC ALL UTIL	22,799.20	230	636800	921.09		
30388COMPUTERSHARE IN(	1/2/2008	PSC ALL UTIL	1,666.66	230	636800	67.33		
30388COMPUTERSHARE IN(	1/2/2008	PSC ALL UTIL	21,667.78	230	636800	875.38		6,893.78
			515,104.38			21,566.63		

26

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

CJW 08/18/08

SOURCE CO. Expense Ledger Doc Rqs 13 & 31

26-1.3

SHAREHOLDER SERVICES EXPENES ADJUSTMENT

System Name	Combined Acct	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.22%	0.22%	32.96	15.44	48.40
Arredondo Estates - Wa	6569	Water	0.64%	0.63%	93.79	43.41	137.20
Arredondo Farms - Sew	6389	Wastewater	0.96%	0.95%	141.28	65.39	206.67
Arredondo Farms - Wat	6569	Water	0.98%	0.96%	143.24	66.30	209.54
Beecher's Point - Sewer	6439	Wastewater	0.05%	0.05%	7.06	3.27	10.33
Beecher's Point - Water	6438	Water	0.14%	0.14%	20.41	9.45	29.85
Carlton Village - Water	6405	Water	0.64%	0.65%	93.40	44.50	137.90
Castle Lake - Water	6555	Water	0.29%	0.29%	42.38	19.80	62.18
Chuluota - Sewer	6457	Wastewater	1.61%	1.60%	236.25	110.07	346.32
Chuluota - Water	6456	Water	3.70%	3.74%	542.74	257.92	800.66
East Lake Harris Estate	6406	Water	0.47%	0.47%	69.46	32.15	101.61
Fairways - Sewer	6971	Wastewater	0.00%	0.63%	-	43.77	43.77
Fairways - Water	6970	Water	0.00%	0.63%	-	43.77	43.77
Fern Terrace - Water	6407	Water	0.33%	0.33%	49.05	22.70	71.76
Fl Central Commerce P	6461	Wastewater	0.17%	0.17%	25.12	11.81	36.92
Friendly Center - Water	6408	Water	0.08%	0.08%	12.17	5.63	17.80
Gibsonia Estates - Wat	6433	Water	0.52%	0.52%	76.92	35.60	112.52
Grand Terrace - Water	6409	Water	0.29%	0.29%	43.17	19.98	63.15
Haines Creek - Water	6556	Water	0.30%	0.29%	43.56	20.16	63.72
Harmony Homes - Wat	6462	Water	0.17%	0.17%	25.12	11.62	36.74
Hermits Cove - Water	6440	Water	0.49%	0.48%	71.82	33.24	105.06
Hobby Hills - Water	6410	Water	0.28%	0.27%	40.81	18.89	59.70
Holiday Haven - Sewer	6412	Wastewater	0.30%	0.29%	43.56	20.16	63.72
Holiday Haven - Water	6411	Water	0.33%	0.33%	49.05	22.70	71.76
Imperial Mobile Terrac	6413	Water	0.66%	0.65%	96.93	45.05	141.98
Interlachen Lake/Park I	6441	Water	0.76%	0.76%	112.24	52.31	164.55
Jasmine Lakes - Sewer	6391	Wastewater	4.16%	4.09%	610.24	282.08	892.32
Jasmine Lakes - Water	6574	Water	4.18%	4.11%	613.38	283.53	896.91
Jungle Den - Sewer	6468	Wastewater	0.37%	0.36%	53.76	24.88	78.65
Jungle Den - Water	6467	Water	0.31%	0.30%	45.13	20.89	66.02
Kenwood North - Wate	6557	Water	0.13%	0.13%	19.23	8.90	28.13
Kings Cove - Sewer	6395	Wastewater	0.53%	0.53%	78.49	36.33	114.81
Kings Cove - Water	6595	Water	0.56%	0.55%	82.41	37.96	120.37
Kingswood - Water	6401	Water	0.17%	0.17%	25.12	11.62	36.74
Lake Gibson Estates - S	6435	Wastewater	0.85%	0.84%	125.19	57.94	183.13
Lake Gibson Estates - V	6434	Water	2.25%	2.22%	330.82	153.12	483.94
Lake Josephine - Water	6589	Water	1.52%	1.51%	223.69	104.08	327.77
Lake Osborne Est - Wa	6558	Water	1.25%	1.24%	184.05	85.19	269.24
Lake Suzy - Sewer	6392	Wastewater	0.72%	0.71%	105.57	49.04	154.61
Lake Suzy - Water	6582	Water	1.51%	1.49%	221.73	102.62	324.35
Leisure Lakes - Sewer	6404	Wastewater	0.75%	0.74%	110.67	51.22	161.89
Leisure Lakes - Water	6403	Water	0.78%	0.76%	113.81	52.67	166.48
Morningview - Sewer	6415	Wastewater	0.10%	0.09%	14.13	6.54	20.67
Morningview - Water	6414	Water	0.10%	0.10%	14.91	6.90	21.81
Oakwood - Water	6402	Water	0.62%	0.61%	90.65	41.96	132.61
Ocala Oaks - Water	6577	Water	4.86%	4.79%	712.67	330.21	1,042.88
Orange Hill/Sugar Cree	6436	Water	0.65%	0.64%	95.36	44.14	139.50
Palm Port - Sewer	6445	Wastewater	0.28%	0.28%	41.60	19.43	61.03
Palm Port - Water	6444	Water	0.29%	0.28%	41.99	19.62	61.61

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Shareholders Expenses
CJW 08/15/08

SOURCE 26-1.6

26-1.4

SHAREHOLDER SERVICES EXPENES ADJUSTMENT

System Name	Combined Acct	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430	Wastewater	2.74%	2.70%	402.25	186.18	588.42
Palm Terrace - Water	6429	Water	3.17%	3.12%	465.43	215.42	680.85
Palms MHP - Water	6416	Water	0.17%	0.16%	24.33	11.26	35.59
Park Manor - Sewer	6443	Wastewater	0.08%	0.08%	12.17	5.63	17.80
Park Manor - Water	6441	Water	0.00%	0.00%	-	-	-
Peace River - Sewer	6397	Wastewater	0.25%	0.25%	37.28	17.26	54.54
Peace River - Water	6600	Water	0.26%	0.26%	38.46	17.80	56.26
Picciola Island - Water	6417	Water	0.40%	0.40%	58.47	27.25	85.72
Pine Valley - Water	6560	Water	0.13%	0.12%	18.44	8.54	26.98
Piney Woods - Water	6418	Water	0.48%	0.47%	70.25	32.51	102.76
Pomona Park - Water	6446	Water	0.47%	0.47%	69.46	32.15	101.61
Quail Ridge - Water	6419	Water	0.26%	0.25%	37.67	17.44	55.11
Ravenswood - Water	6561	Water	0.12%	0.12%	17.66	8.17	25.83
River Grove - Water	6447	Water	0.29%	0.28%	41.99	19.43	61.43
Rosalie Oaks - Sewer	6386	Wastewater	0.26%	0.26%	38.07	17.62	55.69
Rosalie Oaks - Water	6562	Water	0.26%	0.26%	38.07	17.62	55.69
Sarasota - Sewer	6965	Wastewater	19.55%	19.27%	2,869.11	1,328.66	4,197.77
Sarasota - Water	6964	Water	12.42%	12.25%	1,822.48	844.42	2,666.90
Saratoga Harbour - Water	6451	Water	0.00%	0.00%	-	-	-
Sebring Lakes - Water	6933	Water	0.21%	0.20%	30.22	13.99	44.20
Silver Lake Oaks - Sewer	6449	Wastewater	0.12%	0.11%	16.87	7.81	24.69
Silver Lake Oaks - Water	6448	Water	0.12%	0.12%	17.27	7.99	25.26
Silver Lake/Western Shores	6420	Water	4.30%	4.24%	631.43	292.61	924.05
Skycrest - Water	6421	Water	0.33%	0.32%	47.88	22.16	70.04
South Seas - Sewer	6831	Wastewater	0.18%	0.18%	26.29	12.35	38.64
St. John's Highlands - Water	6450	Water	0.26%	0.26%	38.85	17.98	56.83
Stone Mountain - Water	6422	Water	0.03%	0.03%	3.92	1.82	5.74
Sugar Creek - Water	6436	Water	0.00%	0.00%	-	-	-
Summit Chase - Sewer	6396	Wastewater	0.58%	0.57%	85.55	39.60	125.15
Summit Chase - Water	6596	Water	0.59%	0.58%	86.34	39.96	126.30
Sunny Hills - Sewer	6472	Wastewater	0.48%	0.47%	70.64	32.69	103.33
Sunny Hills - Water	6471	Water	1.55%	1.53%	227.22	105.35	332.57
Tangerine - Water	6428	Water	0.74%	0.75%	107.92	51.77	159.69
The Meadows - Water	6559	Water	0.14%	0.14%	20.80	9.63	30.43
The Woods - Sewer	6388	Wastewater	0.19%	0.19%	28.26	13.08	41.33
The Woods - Water	6564	Water	0.20%	0.20%	29.83	13.80	43.63
Tomoka/Twin Rivers - Wate	6469	Water	0.72%	0.71%	106.35	49.22	155.57
Valencia Terrace - Sewer	6424	Wastewater	0.93%	0.92%	136.57	63.39	199.96
Valencia Terrace - Water	6423	Water	0.95%	0.93%	138.92	64.30	203.22
Venetian Village - Sewer	6426	Wastewater	0.25%	0.25%	37.28	17.26	54.54
Venetian Village - Water	6425	Water	0.44%	0.43%	64.75	29.97	94.72
Village Water - Sewer	6390	Wastewater	0.09%	0.09%	13.74	6.36	20.09
Village Water - Water	6571	Water	0.49%	0.48%	71.42	33.42	104.84
Welaka/Saratoga - Water	6451	Water	0.41%	0.41%	60.83	28.15	88.98
West Citrus - Water	6563	Water	0.18%	0.17%	25.90	11.99	37.89
Western Shores - Water	6420	Water	0.00%	0.00%	-	-	-
Wootens - Water	6453	Water	0.08%	0.08%	11.38	5.27	16.65
Zephyr Shores - Sewer	6432	Wastewater	1.39%	1.36%	203.28	93.91	297.19
Zephyr Shores - Water	6431	Water	1.39%	1.37%	204.46	94.63	299.09
			100.00%	100.00%	14,672.85	6,893.78	21,566.63

FROM 26-1.3

26-1.5

SOURCE 26-1.6

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

CJW 08/15/08

Florida Intercompany Allocation Factors — formatted by DTF 2/14/2008
2007 — source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Conso\Expenses\[Florida Intracompany Allocations - 2007.x

System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL Allocation July - Dec	In the AUF filing?	AUF Filing Revised Customer Count 7/31/07	AUF Filing Allocation July - Dec
48 Est - Water	6597	6597	Water	84	0.225%	85	0.224%	1	85	0.340%
Arredondo Estates - Water	6568	6567	Water	239	0.639%	239	0.630%	1	239	0.956%
Arredondo Farms - Sewer	6389	6389	Wastewater	360	0.963%	360	0.949%	1	360	1.441%
Arredondo Farms - Water	6569	6568	Water	365	0.976%	365	0.962%	1	365	1.461%
Beecher's Point - Sewer	6439	6439	Wastewater	18	0.048%	18	0.047%	1	18	0.072%
Beecher's Point - Water	6438	6438	Water	52	0.139%	52	0.137%	1	52	0.208%
Carlton Village - Water	6405	6405	Water	238	0.637%	245	0.646%	1	245	0.980%
Castle Lake - Water	6555	6555	Water	108	0.289%	109	0.287%	0	-	0.000%
Chuluota - Sewer	6457	6457	Wastewater	602	1.610%	606	1.597%	1	606	2.425%
Chuluota - Water	6456	6456	Water	1,383	3.699%	1,420	3.741%	1	1,420	5.682%
East Lake Harris Estates - Water	6406	6406	Water	177	0.473%	177	0.466%	1	177	0.708%
Fairways - Sewer	6971	6971	Wastewater	-	0.000%	241	0.635%	0	-	0.000%
Fairways - Water	6970	6970	Water	-	0.000%	241	0.635%	0	-	0.000%
Fern Terrace - Water	6407	6407	Water	125	0.334%	125	0.329%	1	125	0.500%
Fl Central Commerce Park - Sewer	6461	6461	Wastewater	64	0.171%	65	0.171%	1	65	0.260%
Friendly Center - Water	6408	6408	Water	31	0.083%	31	0.082%	1	31	0.124%
Gibsonia Estates - Water	6433	6433	Water	196	0.524%	196	0.516%	1	196	0.784%
Grand Terrace - Water	6409	6409	Water	110	0.294%	110	0.290%	1	110	0.440%
Haines Creek - Water	6556	6556	Water	111	0.297%	111	0.292%	1	111	0.444%
Harmony Homes - Water	6462	6462	Water	64	0.171%	64	0.169%	1	64	0.256%
Hermits Cove - Water	6440	6440	Water	183	0.489%	183	0.482%	1	183	0.732%
Hobby Hills - Water	6410	6410	Water	104	0.278%	104	0.274%	1	104	0.416%
Holiday Haven - Sewer	6412	6412	Wastewater	111	0.297%	111	0.292%	1	111	0.444%
Holiday Haven - Water	6411	6411	Water	125	0.334%	125	0.329%	1	125	0.500%
Imperial Mobile Terrace - Water	6413	6413	Water	247	0.661%	248	0.653%	1	248	0.992%
Interlachen Lake/Park Manor - Water	6441	6441	Water	286	0.765%	288	0.759%	1	288	1.152%
Jasmine Lakes - Sewer	6391	6391	Wastewater	1,555	4.159%	1,553	4.092%	1	1,553	6.214%
Jasmine Lakes - Water	6574	6574	Water	1,563	4.180%	1,561	4.113%	1	1,561	6.246%
Jungle Den - Sewer	6468	6468	Wastewater	137	0.366%	137	0.361%	1	137	0.548%
Jungle Den - Water	6467	6467	Water	115	0.308%	115	0.303%	1	115	0.460%
Kenwood North - Water	6557	6557	Water	49	0.131%	49	0.129%	0	-	0.000%
Kings Cove - Sewer	6395	6395	Wastewater	200	0.535%	200	0.527%	1	200	0.800%
Kings Cove - Water	6595	6595	Water	210	0.562%	209	0.551%	1	209	0.836%
Kingswood - Water	6401	6401	Water	64	0.171%	64	0.169%	1	64	0.256%
Lake Gibson Estates - Sewer	6435	6435	Wastewater	319	0.853%	319	0.840%	1	319	1.276%
Lake Gibson Estates - Water	6434	6434	Water	843	2.255%	843	2.221%	1	843	3.373%
Lake Josephine - Water	6589	6589	Water	570	1.525%	573	1.510%	1	573	2.293%
Lake Osborne Est - Water	6558	6558	Water	469	1.254%	469	1.236%	1	469	1.877%
Lake Suzy - Sewer	6392	6392	Wastewater	269	0.719%	270	0.711%	1	270	1.080%
Lake Suzy - Water	6582	6582	Water	565	1.511%	565	1.489%	1	565	2.261%
Leisure Lakes - Sewer	6404	6404	Wastewater	282	0.754%	282	0.743%	1	282	1.128%
Leisure Lakes - Water	6403	6403	Water	290	0.776%	290	0.764%	1	290	1.160%
Morningview - Sewer	6415	6415	Wastewater	36	0.096%	36	0.095%	1	36	0.144%
Morningview - Water	6414	6414	Water	38	0.102%	38	0.100%	1	38	0.152%
Oakwood - Water	6402	6402	Water	231	0.618%	231	0.609%	1	231	0.924%
Ocala Oaks - Water	6577	6577	Water	1,816	4.857%	1,818	4.790%	1	1,818	7.275%
Orange Hill/Sugar Creek - Water	6436	6436	Water	243	0.650%	243	0.640%	1	243	0.972%
Palm Port - Sewer	6445	6445	Wastewater	106	0.284%	107	0.282%	1	107	0.428%
Palm Port - Water	6444	6444	Water	107	0.286%	108	0.285%	1	108	0.432%
Palm Terrace - Sewer	6430	6430	Wastewater	1,025	2.741%	1,025	2.701%	1	1,025	4.101%
Palm Terrace - Water	6429	6429	Water	1,186	3.172%	1,186	3.125%	1	1,186	4.746%
Palms MHP - Water	6416	6416	Water	62	0.166%	62	0.163%	1	62	0.248%
Park Manor - Sewer	6443	6443	Wastewater	31	0.083%	31	0.082%	1	31	0.124%
Park Manor - Water	6441	6442	Water	-	0.000%	-	0.000%	1	-	0.000%
Peace River - Sewer	6397	6397	Wastewater	95	0.254%	95	0.250%	0	-	0.000%
Peace River - Water	6600	6600	Water	98	0.262%	98	0.258%	0	-	0.000%
Picciola Island - Water	6417	6417	Water	149	0.399%	150	0.395%	1	150	0.600%
Pine Valley - Water	6560	6560	Water	47	0.126%	47	0.124%	0	-	0.000%
Piney Woods - Water	6418	6418	Water	179	0.479%	179	0.472%	1	179	0.716%
Pomona Park - Water	6446	6446	Water	177	0.473%	177	0.466%	1	177	0.708%
Quail Ridge - Water	6419	6419	Water	96	0.257%	96	0.253%	1	96	0.384%
Ravenswood - Water	6561	6561	Water	45	0.120%	45	0.119%	1	45	0.180%
River Grove - Water	6447	6447	Water	107	0.286%	107	0.282%	1	107	0.428%
Rosalie Oaks - Sewer	6386	6386	Wastewater	97	0.259%	97	0.256%	1	97	0.388%
Rosalie Oaks - Water	6562	6562	Water	97	0.259%	97	0.256%	1	97	0.388%
Sarasota - Sewer	6965	6965	Wastewater	7,311	19.554%	7,316	19.273%	0	-	0.000%
Sarasota - Water	6964	6964	Water	4,644	12.421%	4,649	12.249%	0	-	0.000%
Saratoga Harbour - Water	6451	6452	Water	-	0.000%	-	0.000%	1	-	0.000%
Sebring Lakes - Water	6933	6933	Water	77	0.206%	77	0.203%	1	77	0.308%
Silver Lake Oaks - Sewer	6449	6449	Wastewater	43	0.115%	43	0.113%	1	43	0.172%
Silver Lake Oaks - Water	6448	6448	Water	44	0.118%	44	0.116%	1	44	0.176%
Silver Lake/Western Shores - Water	6420	6420	Water	1,609	4.303%	1,611	4.245%	1	1,611	6.446%
Skycrest - Water	6421	6421	Water	122	0.326%	122	0.321%	1	122	0.488%
South Seas - Sewer	6831	6831	Wastewater	67	0.179%	68	0.179%	1	68	0.272%
St. John's Highlands - Water	6450	6450	Water	99	0.265%	99	0.261%	1	99	0.396%
Stone Mountain - Water	6422	6422	Water	10	0.027%	10	0.026%	1	10	0.040%

Historical Year Ended December 31, 2007
Rate Case Audit
Dkt 080121-WS; ACN 08-093-1-1
Description: Shareholders Expenses
CJW 08/15/08

Florida Intercompany Allocation Factors	formatted by DTF	2/14/2008								
2007	source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Conso\Expenses\Florida Intracompany Allocations - 2007.x									
							All FL		AUF Filing	
System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	Allocation July - Dec	In the AUF filing?	Revised Customer Count 7/31/07	Allocation July - Dec
Sugar Creek - Water	6436	6437	Water	-	0.000%	-	0.000%	1	-	0.000%
Summit Chase - Sewer	6396	6396	Wastewater	218	0.583%	218	0.574%	1	218	0.872%
Summit Chase - Water	6596	6596	Water	220	0.588%	220	0.580%	1	220	0.880%
Sunny Hills - Sewer	6472	6472	Wastewater	180	0.481%	180	0.474%	1	180	0.720%
Sunny Hills - Water	6471	6471	Water	579	1.549%	580	1.528%	1	580	2.321%
Tangerine - Water	6428	6428	Water	275	0.736%	285	0.751%	1	285	1.140%
The Meadows - Water	6559	6559	Water	53	0.142%	53	0.140%	0	-	0.000%
The Woods - Sewer	6388	6388	Wastewater	72	0.193%	72	0.190%	1	72	0.288%
The Woods - Water	6564	6564	Water	76	0.203%	76	0.200%	1	76	0.304%
Tomoka/Twin Rivers - Water	6469	6469	Water	271	0.725%	271	0.714%	1	271	1.084%
Valencia Terrace - Sewer	6424	6424	Wastewater	348	0.931%	349	0.920%	1	349	1.397%
Valencia Terrace - Water	6423	6423	Water	354	0.947%	354	0.933%	1	354	1.417%
Venetian Village - Sewer	6426	6426	Wastewater	95	0.254%	95	0.250%	1	95	0.380%
Venetian Village - Water	6425	6425	Water	165	0.441%	165	0.435%	1	165	0.660%
Village Water - Sewer	6390	6390	Wastewater	35	0.094%	35	0.092%	1	35	0.140%
Village Water - Water	6571	6571	Water	182	0.487%	184	0.485%	1	184	0.736%
Welaka/Saratoga - Water	6451	6451	Water	155	0.415%	155	0.408%	1	155	0.620%
West Citrus - Water	6563	6563	Water	66	0.177%	66	0.174%	0	-	0.000%
Western Shores - Water	6426	6427	Water	-	0.000%	-	0.000%	1	-	0.000%
Wootens - Water	6453	6453	Water	29	0.078%	29	0.076%	1	29	0.116%
Zephyr Shores - Sewer	6432	6432	Wastewater	518	1.385%	517	1.362%	1	517	2.069%
Zephyr Shores - Water	6431	6431	Water	521	1.393%	521	1.373%	1	521	2.085%
				37,389	100.00%	37,954	100.00%		24,991	100.00%
							% Custs in filing		65.85%	

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

08/15/08

C3

26-1.7

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 08/15/08
Dkt 080121-WS ; ACN 08-093-1-1
Description: Shareholders Expenses

FLORIDA SUNDRY EXPENSES SAMPLE

Last Name/Vendor	Date	Description	Subsidiary	Amount	Acct Unit	Account	Florida	Reason	
Depreciation Accrual	4/3/2007	Depreciation Expense	PSC ALL UTIL	35,462.77	422	403010	1,510.71	Depreciation	
Standby Letter of Credit AA	2/3/2007	Citizens Bank	PSC ALL UTIL	1,593.75	312	675858	67.58	Letter of Credit Fee	
Standby Letter of Credit AA	2/3/2007	Citizens Bank	PSC ALL UTIL	1,770.71	312	675858	75.08	Letter of Credit Fee	
30346ALSTIN ADVERTISING IN	6/5/2007	Advertisement	PSC ASI FLORIDA	969.12	410	604856	969.12	OK	
12980INNOVATIVE PRINTING G	2/6/2007	Envelopes	PSC ALL UTIL	1,785.04	340	675819	75.69	OK	
17666BERKSHIRE ASSOCIATES	2/3/2007	Tech Maintenance	PSC ALL UTIL	2,250.00	410	636820	95.40	OK	
30346ALSTIN ADVERTISING IN	2/6/2007	Job Advertisement	PSC ALL UTIL	4,885.00	410	604856	207.12	OK	
30346ALSTIN ADVERTISING IN	2/3/2007	Job Advertisement	PSC ALL UTIL	9,233.98	410	604856	391.52	OK	
14535POZ INC	2/3/2007	Poz Inc. Polo Shirts	PSC ALL UTIL	1,650.50	420	675844	69.98	OK	
33551CITRIX SYSTEMS, INC.	2/6/2007	Citrix Systems Server systems	PSC ALL UTIL	11,925.00	421	636820	505.62	OK	
877BROUGHTON INTERNATION	2/6/2007	Broughton Int. Software	PSC ALL UTIL	33,952.63	421	636820	1,439.59	OK	
30932APPIA INCORPORATED	2/6/2007	Appia Inc.	PSC ALL UTIL	38,520.00	421	636820	1,633.25	OK	
20442VASQUEZ MANAGEMENT CC	2/3/2007	Behavioral Health Care Svc	PSC ASI FLORIDA	379.44	410	604855	379.44	OK	
AMOCO OIL 05697420	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	24.53	800	675846	24.53	OK	
7-ELEVEN 25725 Q39	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	27.56	800	675846	27.56	OK	
7-ELEVEN 17203 Q39	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	34.00	800	675846	34.00	OK	
TOWNEPLACE SUITES ORLANDO	2/6/2007	Hotel	PSC ASI FLORIDA	140.63	800	675850	140.63	OK	
HERTZ RENT-A-CAR	2/6/2007	Vehicle Rental	PSC ASI FLORIDA	190.05	800	675848	190.05	OK	
10455LAWSON SOFTWARE	4/3/2007	Software Expenses	PSC ALL UTIL	42,214.94	421	636820	1,798.36	OK	
15401PRICEWATERHOUSE COOPE	4/3/2007	Audit Expenses	PSC ALL UTIL	43,572.00	320	632800	1,856.17	OK	
15591DICCICCO BATTISTA COM	6/5/2007	Advertisement	PSC ALL UTIL	16,470.00	500	660800	701.62	OK	
20417GLOBAL TAX MANAGEMENT	4/3/2007	Tax Compliance	PSC AQUA	20,362.22	321	636800	3,127.64	OK	
20417GLOBAL TAX MANAGEMENT	5/22/2007	Tax Compliance	PSC ALL UTIL	30,278.16	321	636800	1,289.85	OK	
29484SEBRING INTERNATIONAL	3/22/2007	Job Openings	PSC ASI FLORIDA	1,000.00	410	604856	1,000.00	OK	
29854LISA E DELEON	6/5/2007	Legal Research	PSC ASI FLORIDA	640.32	305	675847	640.32	OK	
29952WILLIARD S. DETWEILER	5/22/2007	Marketing Services	PSC AQUA SOUTH	5,000.00	250	636800	935.50	OK	
30932APPIA INCORPORATED	5/22/2007	Computer Support	PSC ALL UTIL	19,260.00	421	636820	820.48	OK	
31507NORTH HIGHLAND COMPAN	5/22/2007	A/P Processing	PSC ALL UTIL	28,635.00	300	636800	1,219.85	OK	
31666PRESIDIO CORPORATION	5/22/2007	Software Renewal	PSC ALL UTIL	24,517.94	421	636810	1,044.46	OK	
33164MILLER RESOURCE GROUP	6/5/2007	Hiring Services	PSC ASI FLORIDA	23,005.50	410	604864	23,005.50	OK	
33708CORPORATE EXECUTIVE B	5/22/2007	Legal Research	PSC ALL UTIL	13,300.00	400	633800	566.58	OK	
34188NICE SYSTERM INC.	5/23/2007	Maintenance Agreement	PSC ALL UTIL	20,333.98	421	636810	866.23	OK	
XRT Maintenance Charge	2/3/2007	Globe Training	PSC ALL UTIL	3,212.50	312	636820	136.21	Out of Period	
XRT Maintenance Charge	2/3/2007	Globe Training	PSC ALL UTIL	7,875.00	312	636820	333.90	Out of Period	
19787PRESTON PLUS INC.	2/6/2007	Temp Services	PSC ALL UTIL	1,273.20	340	636640	53.98	Out of Period	
20009MONARCH STAFFING LLC	2/3/2007	Temp Services	PSC ALL UTIL	1,347.23	340	636640	57.12	Out of Period	
20009MONARCH STAFFING LLC	2/6/2007	Temp Services	PSC ALL UTIL	1,526.11	340	636640	64.71	Out of Period	
32817NEIBAUER PRESS	2/3/2007	Envelopes	PSC ALL UTIL	2,171.38	410	604869	92.07	Out of Period	
14332MORGAN, LEWIS & BOCKI	3/22/2007	Attorneys Fees	PSC ALL UTIL	14,695.28	405	633800	626.02	Out of Period	
20417GLOBAL TAX MANAGEMENT	2/6/2007	Preparation - Tax Basis Balance	PSC AQUA	16,346.00	321	636800	2,510.75	Out of Period	
33839WASHINGTON POST	4/3/2007	Job Openings	PSC ALL UTIL	2,487.50	410	604856	105.97	Out of Period	
GTM CREDIT TO INDIANA	3/6/2007	Preparation - Tax Basis Balance	PSC AQUA	6,143.00	320	636800	943.56	Out of Period	
Recl From 604864 Augustine, In	5/22/2007	Candidate Development	PSC ALL UTIL	31,500.00	410	604856	1,341.90	Out of Period	
Y/E Reclass to Co 10	2/3/2007	Preparation - Tax Basis Balance	PSC AQUA	38,834.70	321	636800	5,965.01	Out of Period	
12755NICHOLAS DE BENEDICTI	2/6/2007	Travel Expenses	PSC ALL UTIL	254.01	200	675846	10.77	Out of Period;	
12755NICHOLAS DE BENEDICTI	2/6/2007	Travel Expenses	PSC ALL UTIL	301.00	200	675849	12.76	Out of Period	
13277ADP INVESTOR COMMUNIC	3/22/2007	Shareholders Svs	PSC ALL UTIL	47,833.22	230	675830	2,037.70	Shareholders Svs	26-1.20
30388COMPUTERSHARE SHAREHC	4/3/2007	Shareholders Svs	PSC ALL UTIL	22,477.65	230	636800	957.55	Shareholders Svs	26-1.9 TO 26-1.14
13277ADP INVESTOR CO	3/22/2007	Shareholders Svs	PSC ALL UTIL	47,833.22	230	636800	2,037.70	Shareholders Svs	26-1.20
30388 COMPUTERSHARE S	4/3/2007	Shareholders Svs	PSC ALL UTIL	25,882.16	230	636800	1,102.58	Shareholders Svs	26-1.15 TO 26-1.19
		Total:		705,377.93			65,099.67		

26-1.8

Doc Nos 13, 31, 38, 23, 25
Sundry Expenses Sample

SOURCE

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693
Investor Services

Aqua America Inc
Christoper Purtill
762 W Lancaster Ave
Bryn Mawr, PA 19010-3489

USA
Australia
Canada
Channel Islands
Germany
Hong Kong
India
Ireland
New Zealand
Singapore
South Africa
United Kingdom

Relationship Manager Paul Eori
Telephone 781-575-3231
Reference Number

Account Number	WTR01		**Invoice Date**	12 March 2007
Invoice Number	111381		**Due Date**	11 April 2007

Transfer Agent & Registrar for the month of February 2007

Description: Shareholders Expenses
Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
08/15/08

* * * * * Remittance Copy * * * * *

* * * * * Please Return With Payment * * * * *

RECEIVED
MAR 20 2007
ACCOUNTS PAYABLE

Please reference your Invoice Number and Client Name on your Remittance

Account Number	WTR01	**Remit Check Payments to:**
Invoice Number	111381	Computershare Shareholder Services, Inc.
Total Amount Due	$ 22,477.65	4229 Collection Centre Drive
Amount Paid	$	Chicago, IL 60693

26-1.9

CS-0002 Rev 7/05

PBC

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693
Investor Services

Aqua America Inc
Christoper Purtill
762 W Lancaster Ave
Bryn Mawr, PA 19010-3489

USA
Australia
Canada
Channel Islands
Germany
Hong Kong
India
Ireland
New Zealand
Singapore
South Africa
United Kingdom

Relationship Manager Paul Eori
Telephone 781-575-3231
Reference Number

Account Number	WTR01		**Invoice Date**	12 March 2007
Invoice Number	111381		**Due Date**	11 April 2007

Transfer Agent & Registrar for the month of February 2007

Maintenance	**Holders**	**Annual Rate**	**Amount**
Accounts Maintained	25,000		
Accounts Maintained	3,511	$7.00	$2,048.08
Monthly Account Service Fee			$14,500.00
Expenses			**Amount**
Freight			$6.81
RPO Remails			$3.29
Records Retention			$125.00
Company Paid Commissions			$2,791.32
eDelivery Services			$103.75
Telephone			$2,004.61
Printing and Mailing			
Packages for Scheduled Mailings			$110.94
Postage for Scheduled Mailings			$398.15
Packages For Daily Mailing			$18.14
Postage for Daily Mailing			$42.12
General Communication - Packages			$76.39
General Communication - Postage			$139.88
Certificate Mailing			$43.45
Shareholder Correspondence			$65.72

RECEIVED
MAR 20 2007
ACCOUNTS PAYABLE

Description: Shareholder Expenses

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

26-1.10

DSC

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01		Invoice Date	12 March 2007
Invoice Number	111381		Due Date	11 April 2007

Transfer Agent & Registrar for the month of February 2007

Total Amount Due	$ 22,477.65

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

CW 8/15/08

RECEIVED
MAR 20 2007
ACCOUNTS PAYABLE

26-1.11

PBC

(D)

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01		Invoice Date	12 March 2007
Invoice Number	111381		Due Date	11 April 2007

Transfer Agent & Registrar for the month of February 2007

Consolidated Expense Breakdown

Freight

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
22 Feb 2007	Federal Express	799591791198			$6.81
				Sub Total:	$ 6.81

RPO Remails

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	RPO Remails	December	7	$0.4700	$3.29
				Sub Total:	$ 3.29

Records Retention

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Records Retention	February			$125.00
				Sub Total:	$ 125.00

Company Paid Commissions

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
2 Feb 2007	Trading Fee - OP10000174				$132.57
2 Feb 2007	Trading Fee - OD10000161				$10.21
7 Feb 2007	Trading Fee - OP10000190				$225.19
9 Feb 2007	Trading Fee - OP10000203				$182.83
9 Feb 2007	Trading Fee - OD10000198				$18.04
9 Feb 2007	Trading Fee - OD10000185				$25.81
14 Feb 2007	Trading Fee - OP10000218				$256.43
14 Feb 2007	Trading Fee - OD10000205				$41.20
16 Feb 2007	Trading Fee - OP10000241				$470.37
16 Feb 2007	Trading Fee - OD10000222				$19.59
16 Feb 2007	Trading Fee - OD10000167				$851.62
22 Feb 2007	Trading Fee - OP10000250				$115.04
22 Feb 2007	Trading Fee - OD10000240				$17.30
23 Feb 2007	Trading Fee - OP10000265				$137.58
23 Feb 2007	Trading Fee - OD10000251				$9.16
28 Feb 2007	Trading Fee - OP10000274				$245.18
28 Feb 2007	Trading Fee - OD10000269				$7.30
28 Feb 2007	Trading Fee - OD10000259				$25.90
				Sub Total:	$ 2,791.32

RECEIVED
MAR 20 2007
ACCOUNTS PAYABLE

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

26-1, 12

CS.0007 Rev 7/05

PBC

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01	Invoice Date	12 March 2007
Invoice Number	111381	Due Date	11 April 2007

Transfer Agent & Registrar for the month of February 2007

eDelivery Services

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	eDelivery Broadcast Fee	SCRIP-SPP	1	$100.0000	$100.00
28 Feb 2007	eDelivery	SCRIP-SPP	15	$0.2500	$3.75
				Sub Total: $	103.75

Telephone

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Cost of 1-800 Line 8002058314	January			$1,972.74
28 Feb 2007	Outbound	January			$31.87
				Sub Total: $	2,004.61

Packages for Scheduled Mailings

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Scheduled Statement Package	Scheduled	1,018	$0.0870	$88.57
28 Feb 2007	Scheduled Courtesy Reply Envelope	Scheduled	1,017	$0.0220	$22.37
				Sub Total: $	110.94

Postage for Scheduled Mailings

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Scheduled 1st Class Mail Postage - Up to - 1 oz 1013 @ 0.3900	Scheduled			$395.07
28 Feb 2007	Scheduled Foreign Postage - 1 oz 4 @ 0.7700	Scheduled			$3.08
				Sub Total: $	398.15

Packages For Daily Mailing

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Daily Refund Check	Daily	1	$0.1650	$0.16
28 Feb 2007	Daily Sales Check	Daily	109	$0.1650	$17.98
				Sub Total: $	18.14

Postage for Daily Mailing

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Daily 1st Class Mail Postage - Up to - 3 oz 47 @ 0.3900	Daily			$18.33
28 Feb 2007	Daily 1st Class Mail Postage - Up to - 1 oz 61 @ 0.3900	Daily			$23.79
				Sub Total: $	42.12

RECEIVED
: APR 20 2007
ACCOUNTS PAYABLE

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

26-1.13

CS-0002 Rev 7/05

PBC

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01		Invoice Date	12 March 2007
Invoice Number	111381		Due Date	11 April 2007

Transfer Agent & Registrar for the month of February 2007

General Communication - Packages

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	Transfer Package	GenComm	22	$0.3950	$8.69
28 Feb 2007	Transaction Advice	GenComm	41	$0.3050	$12.50
28 Feb 2007	Daily Statement	GenComm	148	$0.1650	$24.42
28 Feb 2007	W9	GenComm	74	$0.1650	$12.21
28 Feb 2007	Replacement Check	GenComm	22	$0.1450	$3.19
28 Feb 2007	PIN Letter	GenComm	4	$0.1250	$0.50
28 Feb 2007	Certificate Transcript	GenComm	11	$0.1250	$1.38
28 Feb 2007	Change of Address	GenComm	89	$0.1250	$11.12
28 Feb 2007	Enrollment	GenComm	19	$0.1250	$2.38
				Sub Total:	$ 76.39

General Communication - Postage

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	GenComm Foreign Postage - 1 oz 1 @ 0.7700	GenComm			$0.77
28 Feb 2007	GenComm 1st Class Mail Postage - Up to - 2 oz 6 @ 0.6300	GenComm			$3.78
28 Feb 2007	GenComm 1st Class Mail Postage - Up to - 1 oz 347 @ 0.3900	GenComm			$135.33
				Sub Total:	$ 139.88

Certificate Mailing

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
1 Feb 2007	Certificate Postage	February	55	$0.6300	$34.65
1 Feb 2007	Certificate Envelope	February	55	$0.0800	$4.40
1 Feb 2007	Certificate Enclosing	February	55	$0.0400	$2.20
1 Feb 2007	Certificate Insurance	February	55	$0.0400	$2.20
				Sub Total:	$ 43.45

Shareholder Correspondence

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
28 Feb 2007	SCRIP WP Postage	February	124	$0.3900	$48.36
28 Feb 2007	SCRIP WP Fold/Enclose	February	124	$0.0500	$6.20
28 Feb 2007	SCRIP WP Materials	February	124	$0.0500	$6.20
28 Feb 2007	SCRIP WP Imaging-Simplex	February	124	$0.0400	$4.96
				Sub Total:	$ 65.72

RECEIVED
MAR 20 2007
ACCOUNTS PAYABLE

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

26-1.14

CS-0002 Rev 7/05

PBC

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01		Invoice Date	13 February 2007
Invoice Number	107417		Due Date	15 March 2007

Transfer Agent & Registrar for the month of January 2007

Total Amount Due $ 25,882.16

RECEIVED
FEB 2 2 2007
ACCOUNTS PAYABLE

RECEIVED
MAR 0 1 2007

26-1.15

CS-0002 Rev 7/05

PBC

Exhibit CJW-3
Work Papers for Finding 12
Page 18 of 25

Description: Shareholder Expenses

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

8/15/08

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693
Investor Services

Aqua America Inc
Chrstoper Purtill
762 W Lancaster Ave
Bryn Mawr, PA 19010-3489

USA
Australia
Canada
Channel Islands
Germany
Hong Kong
India
Ireland
New Zealand
Singapore
South Africa
United Kingdom

Relationship Manager Paul Eon
Telephone 781-575-3231
Reference Number

Account Number	WTR01		**Invoice Date**	13 February 2007
Invoice Number	107417		**Due Date**	15 March 2007

Transfer Agent & Registrar for the month of January 2007

Maintenance	**Holders**	**Annual Rate**	**Amount**
Accounts Maintained	25,000		
Accounts Maintained	3,535	$7.00	$2,062.08
Monthly Account Service Fee			$14,500.00
Transactions	**Quantity**	**Rate**	**Amount**
NCOA Annual Fee	28,372	$0.01	$283.72
Expenses			**Amount**
Records Retention			$125.00
Company Paid Commissions			$3,937.88
Telephone			$1,782.47
eDelivery Services			$21.50
Printing and Mailing			
Packages for Scheduled Mailings			$212.80
Postage for Scheduled Mailings			$2,188.94
Packages For Daily Mailing			$25.41
Postage for Daily Mailing			$398.96
General Communication - Packages			$73.74
General Communication - Postage			$194.10
Certificate Mailing			$64.78
Shareholder Correspondence			$10.78

RECEIVED
FEB 2 2 2007
ACCOUNTS PAYABLE

RECEIVED
MAR 0 1 2007
ACCOUNTS PAYABLE

26-1 116

CS-0002 Rev 7/05

30

Exhibit CJW-3
Work Papers for Finding 12
Page 19 of 25

Aqua Utilities [illegible]
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Shareholders Expenses

CJW
8/15/08

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01	Invoice Date	13 February 2007
Invoice Number	107417	Due Date	15 March 2007

Transfer Agent & Registrar for the month of January 2007

Consolidated Expense Breakdown

Records Retention

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	Records Retention	January			$125.00
				Sub Total:	$ 125.00

Company Paid Commissions

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
4 Jan 2007	Trading Fee - OP10000041				$357.64
4 Jan 2007	Trading Fee - OD10000022				$22.07
8 Jan 2007	Trading Fee - OP10000060				$21.74
10 Jan 2007	Trading Fee - OP10000069				$582.65
10 Jan 2007	Trading Fee - OD10000047				$7.56
12 Jan 2007	Trading Fee - OP10000086				$276.65
12 Jan 2007	Trading Fee - OD10000070				$85.72
12 Jan 2007	Trading Fee - OD10000040				$895.07
12 Jan 2007	Trading Fee - OD10000039				$41.03
18 Jan 2007	Trading Fee - OP10000098				$524.36
18 Jan 2007	Trading Fee - OD10000078				$12.94
19 Jan 2007	Trading Fee - OP10000111				$10.60
19 Jan 2007	Trading Fee - OD10000092				$19.96
24 Jan 2007	Trading Fee - OP10000121				$563.66
24 Jan 2007	Trading Fee - OD10000104				$17.31
26 Jan 2007	Trading Fee - OP10000137				$223.67
26 Jan 2007	Trading Fee - OD10000116				$14.67
31 Jan 2007	Trading Fee - OP10000153				$223.25
31 Jan 2007	Trading Fee - OD10000143				$20.67
31 Jan 2007	Trading Fee - OD10000128				$16.66
				Sub Total:	$ 3,937.88

RECEIVED
MAR 0 1 2007
ACCOUNTS PAYABLE

RECEIVED
FEB 2 2 2007
ACCOUNTS PAYABLE

Telephone

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	Outbound	December			$34.62
31 Jan 2007	Cost of 1-800 Line 8002058314	December			$1,747.85
				Sub Total:	$ 1,782.47

eDelivery Services

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	eDelivery	SCRIP-SPP	86	$0.2500	$21.50
				Sub Total:	$ 21.50

26-1.17

CS-0002 Rev 7/05

PBC

Exhibit CJW-3
Work Papers for Finding 12
Page 20 of 25

Description: Shareholders Expenses

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

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01		Invoice Date	13 February 2007
Invoice Number	107417		Due Date	15 March 2007

Transfer Agent & Registrar for the month of January 2007

Packages for Scheduled Mailings

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
1 Jan 2007	Scheduled Statement Package	January	743	$0.0400	$29.72
31 Jan 2007	Scheduled Statement Package	Scheduled	4,577	$0.0400	$183.08
				Sub Total	$ 212.80

Postage for Scheduled Mailings

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
1 Jan 2007	Scheduled First Class Mail Postage - Up 743 @ $0.39	January			$289 77
31 Jan 2007	Scheduled 1st Class Mail Postage - Up to - 3 oz 598 @ 0.3900	Scheduled			$233.22
31 Jan 2007	Scheduled 1st Class Mail Postage - Up to - 1 oz 4246 @ 0.3900	Scheduled			$1,655.94
31 Jan 2007	Scheduled Foreign Postage - 1 oz 13 @ 0.7700	Scheduled			$10.01
				Sub Total.	$ 2,188.94

Packages For Daily Mailing

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	Daily Refund Check	Daily	1	$0.1100	$0 11
31 Jan 2007	Daily Sales Check	Daily	230	$0 1100	$25.30
				Sub Total.	$ 25 41

MAR 0 1 2007

Postage for Daily Mailing

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	Daily 1st Class Mail Postage - Up to - 3 oz 229 @ 1.7388	Daily			$398 19
31 Jan 2007	Daily Foreign Postage - 1 oz 1 @ 0.7700	Daily			$0 77
				Sub Total:	$ 398 96

RECEIVED
FEB 2 2 2007
ACCOUNTS PAYABLE

General Communication - Packages

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	Transfer Package	GenComm	65	$0.4000	$26 00
31 Jan 2007	W8	GenComm	1	$0.2400	$0.24
31 Jan 2007	W9	GenComm	72	$0.1400	$10.08
31 Jan 2007	Certificate Transcript	GenComm	4	$0 1100	$0 44
31 Jan 2007	Replacement Check	GenComm	10	$0.1100	$1.10
31 Jan 2007	Transaction Advice	GenComm	28	$0.1100	$3.08
31 Jan 2007	Enrollment	GenComm	32	$0.1100	$3.52
31 Jan 2007	Daily Statements	GenComm	156	$0 1000	$15.60
31 Jan 2007	PIN Letter	GenComm	4	$0.0900	$0.36
31 Jan 2007	Change of Address	GenComm	148	$0 0900	$13.32
				Sub Total:	$ 73 74

PBC

26-1.18

Exhibit CJW-3
Work Papers for Finding 12
Page 21 of 25

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Shareholders Expense
CJW
08/15/08

Computershare

Corporate Billing Department
Mail Stop 3A
250 Royall Street
Canton, MA 02021
1-800-652-9154

Remit To
Computershare
4229 Collection Ctr Drive
Chicago, IL 60693

Account Number	WTR01		Invoice Date	13 February 2007
Invoice Number	107417		Due Date	15 March 2007

Transfer Agent & Registrar for the month of January 2007

General Communication - Postage

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	GenComm Foreign Postage - 2 oz 2 @ 1.6500	GenComm			$3.30
31 Jan 2007	GenComm 1st Class Mail Postage - Up to - 2 oz 2 @ 0.6300	GenComm			$1 26
31 Jan 2007	GenComm 1st Class Mail Postage - Up to - 1 oz 486 @ 0.3900	GenComm			$189 54
				Sub Total:	$ 194.10

Certificate Mailing

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
1 Jan 2007	Certificate Postage		82	$0.6300	$51.66
1 Jan 2007	Certificate Envelope		82	$0 0800	$6.56
1 Jan 2007	Certificate Enclosing		82	$0.0400	$3 28
1 Jan 2007	Certificate Insurance		82	$0.0400	$3 28
				Sub Total:	$ 64.78

Shareholder Correspondence

Item Date	Description / Vendor	Tracking / RFS	Quantity	Rate	Amount
31 Jan 2007	SCRIP WP Postage	January	22	$0.3900	$8.58
31 Jan 2007	SCRIP WP Fold/Enclose	January	22	$0 0500	$1.10
31 Jan 2007	SCRIP WP Materials	January	22	$0.0500	$1 10
				Sub Total.	$ 10.78

RECEIVED
FEB 2 2 2007
ACCOUNTS PAYABLE

[illegible]
MAR 0 1 2007
[illegible]

26-1 .19

CS-0002 Rev 7/05

(C)

Exhibit CJW-3
Work Papers for Finding 12
Page 22 of 25

Aqua Utilities Florida, Inc.
Historical Year Ended December 31, 2007
Rate Case Audit
Dkt 080121-WS; ACN 08-093-1-1
Description: Shareholders Expenses
CJW 08/15/08

(7)

Investor Communication Services

ESTIMATED POSTAGE PREPAYMENT REQUEST

REMITTANCE ADDRESS		SERVICE INQUIRIES: (631) 254-7237 BILLING INQUIRIES: (631) 254-7422
Wire Transfers BANK OF AMERICA, NEW YORK, NY FBO ADP/BISG PROXY FED ABA[redacted] ACH ABA[redacted] ACCOUNT NUMBER 189-000-775 SWIFT CODE BOFAUS3N	ADP INVESTOR COMMUNICATION SERVICES P O BOX 23487 NEWARK, NEW JERSEY 071896	FEDERAL ID # 22-3844417 INVOICE TERMS DUE UPON RECEIPT

ADP INVESTOR COMMUNICATION SERVICES WILL INCUR THE FOLLOWING EXPENSES PROCESSING
THE BENEFICIAL PORTION OF THE ANNUAL MEETING FOR
AQUA AMERICA, INC.

REDACTED

Job Information

JOB NUMBER.	P41606
REQUEST DATE	02/02/2007
CUSIP NUMBER:	03836W
REQUEST NUMBER:	PXA1005296

ADP Investor Communication Services acts on behalf of certain Brokers/Nominees to distribute proxies, quarterly reports and other communications from corporate issuers (including "opposition" parties) to their shareowners. Please note, our services have likely been coordinated with your shareowner relations department or your corporate secretary. Direct questions regarding this invoice to ADP Investor Communication Services' Billing Department at the above telephone number. ADP Investor Communication Services is located at 51 Mercedes Way, Edgewood, NY 11717

Detail Charges

DESCRIPTION	TOTAL CHARGES
Postage	$47,833.22
Subtotal (US$)	47,833.22

** TOTAL REQUESTED (USD) ** [redacted] $47,833.22

FEB 2 2007

AQUA AMERICA, INC.
ATTN: CHRISTOPHER (C.J.) PURTILL
762 WEST LANCASTER AVENUE
BRYN MAWR, PA 19010

Note: This estimated invoice does not recognize exact positions processed and mailed, certain allowable postal discounts, or other specific items that may have a substantial effect on your actual invoice when it bills. This is only an estimated representation of your actual mailing costs based on last year's postage billed.

Investor Communication Services

CUSIP NUMBER	JOB NUMBER	REQUEST NUMBER	REQUEST DATE
03836W	P41606	PXA1005296	2/5/2007

ISSUER NAME: AQUA AMERICA, INC

REMITTANCE INSTRUCTIONS:

ADP INVESTOR COMMUNICATION SERVICES
P O BOX 23487
NEWARK, NEW JERSEY 07189

Wire Transfers Bank of America, New York, NY
FBO ADP/BISG PROXY SWIFT CODE BOFAUS3N
ACCOUNT # 189000775
FED ABA[redacted] ACH ABA[redacted]

REDACTED

TERMS DUE UPON RECEIPT

Total Due This Invoice - US$ 47,833.22

AMOUNT ENCLOSED 47,833.22

Please return this portion with your payment in US dollars.
Include your cusip number on your check made payable to: ADP INVESTOR COMMUNICATION SERVICES

PBC

26-1 .20

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Stockholders Expenses
08/5/08

Mr. Small testified that he was not aware of any disposal methods more cost effective than the disposal method currently employed by SSU, and agreed that any effluent disposal method would involve some recurring cost. SSU cited this testimony in support of its argument, and contended that the costs were recurring and prudent.

We agree with Mr. Small that the removal of treated effluent from percolation ponds does not fit the NARUC determination of sludge hauling. Therefore, we find that these expenses should be listed as "purchased sewage treatment expense." However, we also note that any method of disposal would still result in recurring cost. Accordingly, the cost of the purchased treatment shall be classified as recurring. No other adjustments are necessary.

6. Deltona Lakes Purchased Power Expense

Mr. Small testified that SSU's calculation of normalized expected power cost for Deltona Lakes' purchased power overstated the actual amount that should be budgeted. Mr. Small stated that since 1992 the utility has over-budgeted purchased power expense by an average of 20.48 percent. He recommended a reduction of $56,916. This adjustment was based on a simple three-year averaging of 1992 through 1994.

On cross-examination, the utility asked Mr. Small if his position would change if he knew that purchased power was $4,200 over budget for the first four months of 1996. Witness Small stated that other factors would have to be taken into consideration and that a 12-month example is a better gauge.

We find the adjustment proposed by Mr. Small to be appropriate, and the utility's suggestion that a four-month actual expense be used to be unpersuasive. Therefore, purchased power expense for Deltona Lakes will be reduced by $56,916.

7. Shareholder Services

SSU included $208,776 in its MFRs for shareholder service costs. Staff auditor Small recommended removal of these costs, basing his conclusion on our decision in Order No. 11307 where we disallowed Tampa Electric Company (TECO) stockholder relations expenses incurred for image building and goodwill.

Utility witness Vierima testified that these costs were assessed to the parent and all subsidiaries based on average invested equity as a percent of consolidated common equity. The services provided to the shareholders include annual shareholder

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Stockholders Expenses
CW
08/19/08

SOURCE Commission Order

26-1.21

meetings, SEC filings, stock exchange fees, rating agency fees, registrar and transfer agent expenses, board fees, annual and quarterly reports, proxy statements and response to shareholder inquires. Mr. Vierima contended that SSU benefits from the financial strength and reputation of MPL by guaranteeing the debt which in turn reduces debt costs.

OPC witness Kim Dismukes contended that SSU did not demonstrate that the shareholder costs were appropriate or that they would benefit SSU's ratepayers. She advocated reducing these expenses by 50 percent. Ms. Dismukes also referenced Order No. PSC-92-0708-FOF-TL, at page 31 to support her conclusion.

In his rebuttal testimony, Mr. Vierima stated that the MFRs contained line-item detail of the 17 components of shareholder costs. Mr Vierima also confirmed that SSU's allocated share of MP&L's shareholder services did not include expenses related to image building and good will. Witness Small testified on cross-examination that the majority of the shareholder services expenses included by SSU in this case could be related to communicating with the financial community, not with image building or goodwill. We also note that the in the TECO order we allowed the major portion of stockholder expenses related to financial communications.

However, through the ROE leverage formula, we have allowed recovery of costs associated with being a publicly traded utility. Specifically, in the calculation of the appropriate cost of equity, we recognized an additional 25 basis points to the otherwise determined cost of equity to provide for these costs. To ask SSU's ratepayers to pay 25 basis points on ROE in addition to the amount requested by SSU would be duplicative. We also question whether the benefits SSU receives from MP&L are worth $208,776 to the ratepayers in Florida. Consequently, we shall disallow all of the utility's requested shareholder services expenses of $208,776.

8. Conservation Expenses

SSU requested $524,425 for its conservation programs for 1996, including $153,420 for a statewide education program, $87,500 for a conservation program specific to Marco Island customers, and $283,505 to support an aggressive conservation program in six targeted high-use communities. We have delineated the utility's conservation programs between those for specific communities versus its general, statewide program for the purposes of analysis and decision.

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

SOURCE Commission Order

26-1.02

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 CHARLESTON J. WINSTON,** Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT CJW-4: Audit Work Papers for Allocated Expenses

CW 08/15/08

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

36-2, 4

FLORIDA SUNDRY EXPENSES SAMPLE

Last Name/Vendor	Date	Description	Subsidiary	Amount	Acct Unit	Account	Florida	Reason
Depreciation Accrual	4/3/2007	Depreciation Expense	PSC ALL UTIL	35,462.77	422	403010	1,510.71	Depreciation
Standby Letter of Credit AA	2/3/2007	Citizens Bank	PSC ALL UTIL	1,593.75	312	675858	67.58	Letter of Credit Fee
Standby Letter of Credit AA	2/3/2007	Citizens Bank	PSC ALL UTIL	1,770.71	312	675858	75.08	Letter of Credit Fee
30346ALSTIN ADVERTISING IN	6/5/2007	Advertisement	PSC ASI FLORIDA	969.12	410	604856	969.12	OK
12980INNOVATIVE PRINTING G	2/6/2007	Envelopes	PSC ALL UTIL	1,785.04	340	675819	75.69	OK
17666BERKSHIRE ASSOCIATES	2/3/2007	Tech Maintenance	PSC ALL UTIL	2,250.00	410	636820	95.40	OK
30346ALSTIN ADVERTISING IN	2/6/2007	Job Advertisement	PSC ALL UTIL	4,885.00	410	604856	207.12	OK
30346ALSTIN ADVERTISING IN	2/3/2007	Job Advertisement	PSC ALL UTIL	9,233.98	410	604856	391.52	OK
14535POZ INC	2/3/2007	Poz Inc. Polo Shirts	PSC ALL UTIL	1,650.50	420	675844	69.98	OK
33551CITRIX SYSTEMS, INC.	2/6/2007	Citrix Systems Server systems	PSC ALL UTIL	11,925.00	421	636820	505.62	OK
877BROUGHTON INTERNATION	2/6/2007	Broughton Int. Software	PSC ALL UTIL	33,952.63	421	636820	1,439.59	OK
30932APPIA INCORPORATED	2/6/2007	Appia Inc.	PSC ALL UTIL	38,520.00	421	636820	1,633.25	OK
20442VASQUEZ MANAGEMENT CC	2/3/2007	Behavioral Health Care Svc	PSC ASI FLORIDA	379.44	410	604855	379.44	OK
AMOCO OIL 05697420	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	24.53	800	675846	24.53	OK
7-ELEVEN 25725 Q39	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	27.56	800	675846	27.56	OK
7-ELEVEN 17203 Q39	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	34.00	800	675846	34.00	OK
TOWNEPLACE SUITES ORLANDO	2/6/2007	Hotel	PSC ASI FLORIDA	140.63	800	675850	140.63	OK
HERTZ RENT-A-CAR	2/6/2007	Vehicle Rental	PSC ASI FLORIDA	190.05	800	675848	190.05	OK
10455LAWSON SOFTWARE	4/3/2007	Software Expenses	PSC ALL UTIL	42,214.94	421	636820	1,798.36	OK
15401PRICEWATERHOUSE COOPE	4/3/2007	Audit Expenses	PSC ALL UTIL	43,572.00	320	632800	1,856.17	OK
15591DICCICCO BATTISTA COM	6/5/2007	Advertisement	PSC ALL UTIL	16,470.00	500	660800	701.62	OK
20417GLOBAL TAX MANAGEMENT	4/3/2007	Tax Compliance	PSC AQUA	20,362.22	321	636800	3,127.64	OK
20417GLOBAL TAX MANAGEMENT	5/22/2007	Tax Compliance	PSC ALL UTIL	30,278.16	321	636800	1,289.85	OK
29484SEBRING INTERNATIONAL	3/22/2007	Job Openings	PSC ASI FLORIDA	1,000.00	410	604856	1,000.00	OK
29854LISA E DELEON	6/5/2007	Legal Research	PSC ASI FLORIDA	640.32	305	675847	640.32	OK
29952WILLIARD S. DETWEILER	5/22/2007	Marketing Services	PSC AQUA SOUTH	5,000.00	250	636800	935.50	OK
30932APPIA INCORPORATED	5/22/2007	Computer Support	PSC ALL UTIL	19,260.00	421	636820	820.48	OK
31507NORTH HIGHLAND COMPAN	5/22/2007	A/P Processing	PSC ALL UTIL	28,635.00	300	636800	1,219.85	OK
31666PRESIDIO CORPORATION	5/22/2007	Software Renewal	PSC ALL UTIL	24,517.94	421	636810	1,044.46	OK
33164MILLER RESOURCE GROUP	6/5/2007	Hiring Services	PSC ASI FLORIDA	23,005.50	410	604864	23,005.50	OK
33708CORPORATE EXECUTIVE B	5/22/2007	Legal Research	PSC ALL UTIL	13,300.00	400	633800	566.58	OK
34188NICE SYSTERM INC.	5/23/2007	Maintenance Agreement	PSC ALL UTIL	20,333.98	421	636810	866.23	OK
XRT Maintenance Charge	2/3/2007	Globe Training	PSC ALL UTIL	3,212.50	312	636820	136.21	Out of Period
XRT Maintenance Charge	2/3/2007	Globe Training	PSC ALL UTIL	7,875.00	312	636820	333.90	Out of Period
19787PRESTON PLUS INC.	2/6/2007	Temp Services	PSC ALL UTIL	1,273.20	340	636640	53.98	Out of Period
20009MONARCH STAFFING LLC	2/3/2007	Temp Services	PSC ALL UTIL	1,347.23	340	636640	57.12	Out of Period
20009MONARCH STAFFING LLC	2/6/2007	Temp Services	PSC ALL UTIL	1,526.11	340	636640	64.71	Out of Period
32817NEIBAUER PRESS	2/3/2007	Envelopes	PSC ALL UTIL	2,171.38	410	604869	92.07	Out of Period
14332MORGAN, LEWIS & BOCKI	3/22/2007	Attorneys Fees	PSC ALL UTIL	14,695.28	405	633800	626.02	Out of Period
20417GLOBAL TAX MANAGEMENT	2/6/2007	Preparation - Tax Basis Balance	PSC AQUA	16,346.00	321	636800	2,510.75	Out of Period
33139WASHINGTON POST	4/3/2007	Job Openings	PSC ALL UTIL	2,487.50	410	604856	105.97	Out of Period
GTM CREDIT TO INDIANA	3/6/2007	Preparation - Tax Basis Balance	PSC AQUA	6,143.00	320	636800	943.56	Out of Period
Reel From 604864 Augustine, Jo	5/22/2007	Candidate Development	PSC ALL UTIL	31,500.00	410	604856	1,341.90	Out of Period
Y/E Reclass to Co 10	2/3/2007	Preparation - Tax Basis Balance	PSC AQUA	38,834.70	321	636800	5,965.01	Out of Period
12755NICHOLAS DE BENEDICTI	2/6/2007	Travel Expenses	PSC ALL UTIL	254.01	200	675846	10.77	Out of Period;
12755NICHOLAS DE BENEDICTI	2/6/2007	Travel Expenses	PSC ALL UTIL	301.00	200	675849	12.76	Out of Period
13277ADP INVESTOR COMMUNIC	3/22/2007	Shareholders Svs	PSC ALL UTIL	47,833.22	230	675830	2,037.70	Shareholders Svs
30388COMPUTERSHARE SHAREHC	4/3/2007	Shareholders Svs	PSC ALL UTIL	22,477.65	230	636800	957.55	Shareholders Svs
13277ADP INVESTOR CO	3/22/2007	Shareholders Svs	PSC ALL UTIL	47,833.22	230	636800	2,037.70	Shareholders Svs
30388 COMPUTERSHARE S	4/3/2007	Shareholders Svs	PSC ALL UTIL	25,882.16	230	636800	1,102.58	Shareholders Svs
		Total:		705,377.93			65,099.67	

SOURCE Doc Nos 12, 31, 38, 23, 25

Florida Intercompany Allocation Factors — formatted by DTF 2/14/2008
2007 — source data: G:\fngrp\Treasury\Rates\FLORIDA\2008 FL Conso\Expenses\[Florida Intracompany Allocations - 2007.x

System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL Allocation July - Dec	In the AUF filing?	AUF Filing Revised Customer Count 7/31/07	AUF Filing Allocation July - Dec
48 Est - Water	6597	6597	Water	84	0.225%	85	0.224%	1	85	0.340%
Arredondo Estates - Water	6589	6589	Water	239	0.639%	239	0.630%	1	239	0.956%
Arredondo Farms - Sewer	6389	6389	Wastewater	360	0.963%	360	0.949%	1	360	1.441%
Arredondo Farms - Water	6588	6588	Water	365	0.976%	365	0.962%	1	365	1.461%
Beecher's Point - Sewer	6439	6439	Wastewater	18	0.048%	18	0.047%	1	18	0.072%
Beecher's Point - Water	6438	6438	Water	52	0.139%	52	0.137%	1	52	0.208%
Carlton Village - Water	6405	6405	Water	238	0.637%	245	0.646%	1	245	0.980%
Castle Lake - Water	6555	6555	Water	108	0.289%	109	0.287%	0	-	0.000%
Chuluota - Sewer	6457	6457	Wastewater	602	1.610%	606	1.597%	1	606	2.425%
Chuluota - Water	6456	6456	Water	1,383	3.699%	1,420	3.741%	1	1,420	5.682%
East Lake Harris Estates - Water	6406	6406	Water	177	0.473%	177	0.466%	1	177	0.708%
Fairways - Sewer	6971	6971	Wastewater	-	0.000%	241	0.635%	0	-	0.000%
Fairways - Water	6970	6970	Water	-	0.000%	241	0.635%	0	-	0.000%
Fern Terrace - Water	6407	6407	Water	125	0.334%	125	0.329%	1	125	0.500%
Fl Central Commerce Park - Sewer	6461	6461	Wastewater	64	0.171%	65	0.171%	1	65	0.260%
Friendly Center - Water	6408	6408	Water	31	0.083%	31	0.082%	1	31	0.124%
Gibsonia Estates - Water	6433	6433	Water	196	0.524%	196	0.516%	1	196	0.784%
Grand Terrace - Water	6409	6409	Water	110	0.294%	110	0.290%	1	110	0.440%
Haines Creek - Water	6556	6556	Water	111	0.297%	111	0.292%	1	111	0.444%
Harmony Homes - Water	6462	6462	Water	64	0.171%	64	0.169%	1	64	0.256%
Hermits Cove - Water	6440	6440	Water	183	0.489%	183	0.482%	1	183	0.732%
Hobby Hills - Water	6410	6410	Water	104	0.278%	104	0.274%	1	104	0.416%
Holiday Haven - Sewer	6412	6412	Wastewater	111	0.297%	111	0.292%	1	111	0.444%
Holiday Haven - Water	6411	6411	Water	125	0.334%	125	0.329%	1	125	0.500%
Imperial Mobile Terrace - Water	6413	6413	Water	247	0.661%	248	0.653%	1	248	0.992%
Interlachen Lake/Park Manor - Water	6441	6441	Water	286	0.765%	288	0.759%	1	288	1.152%
Jasmine Lakes - Sewer	6391	6391	Wastewater	1,555	4.159%	1,553	4.092%	1	1,553	6.214%
Jasmine Lakes - Water	6574	6574	Water	1,563	4.180%	1,561	4.113%	1	1,561	6.246%
Jungle Den - Sewer	6468	6468	Wastewater	137	0.366%	137	0.361%	1	137	0.548%
Jungle Den - Water	6467	6467	Water	115	0.308%	115	0.303%	1	115	0.460%
Kenwood North - Water	6557	6557	Water	49	0.131%	49	0.129%	0	-	0.000%
Kings Cove - Sewer	6395	6395	Wastewater	200	0.535%	200	0.527%	1	200	0.800%
Kings Cove - Water	6595	6595	Water	210	0.562%	209	0.551%	1	209	0.836%
Kingswood - Water	6401	6401	Water	64	0.171%	64	0.169%	1	64	0.256%
Lake Gibson Estates - Sewer	6435	6435	Wastewater	319	0.853%	319	0.840%	1	319	1.276%
Lake Gibson Estates - Water	6434	6434	Water	843	2.255%	843	2.221%	1	843	3.373%
Lake Josephine - Water	6589	6589	Water	570	1.525%	573	1.510%	1	573	2.293%
Lake Osborne Est - Water	6558	6558	Water	469	1.254%	469	1.236%	1	469	1.877%
Lake Suzy - Sewer	6392	6392	Wastewater	269	0.719%	270	0.711%	1	270	1.080%
Lake Suzy - Water	6582	6582	Water	565	1.511%	565	1.489%	1	565	2.261%
Leisure Lakes - Sewer	6404	6404	Wastewater	282	0.754%	282	0.743%	1	282	1.128%
Leisure Lakes - Water	6403	6403	Water	290	0.776%	290	0.764%	1	290	1.160%
Morningview - Sewer	6415	6415	Wastewater	36	0.096%	36	0.095%	1	36	0.144%
Morningview - Water	6414	6414	Water	38	0.102%	38	0.100%	1	38	0.152%
Oakwood - Water	6402	6402	Water	231	0.618%	231	0.609%	1	231	0.924%
Ocala Oaks - Water	6577	6577	Water	1,816	4.857%	1,818	4.790%	1	1,818	7.275%
Orange Hill/Sugar Creek - Water	6436	6436	Water	243	0.650%	243	0.640%	1	243	0.972%
Palm Port - Sewer	6445	6445	Wastewater	106	0.284%	107	0.282%	1	107	0.428%
Palm Port - Water	6444	6444	Water	107	0.286%	108	0.285%	1	108	0.432%
Palm Terrace - Sewer	6430	6430	Wastewater	1,025	2.741%	1,025	2.701%	1	1,025	4.101%
Palm Terrace - Water	6429	6429	Water	1,186	3.172%	1,186	3.125%	1	1,186	4.746%
Palms MHP - Water	6416	6416	Water	62	0.166%	62	0.163%	1	62	0.248%
Park Manor - Sewer	6443	6443	Wastewater	31	0.083%	31	0.082%	1	31	0.124%
Park Manor - Water	6441	6442	Water	-	0.000%	-	0.000%	1	-	0.000%
Peace River - Sewer	6397	6397	Wastewater	95	0.254%	95	0.250%	0	-	0.000%
Peace River - Water	6600	6600	Water	98	0.262%	98	0.258%	0	-	0.000%
Picciola Island - Water	6417	6417	Water	149	0.399%	150	0.395%	1	150	0.600%
Pine Valley - Water	6560	6560	Water	47	0.126%	47	0.124%	0	-	0.000%
Piney Woods - Water	6418	6418	Water	179	0.479%	179	0.472%	1	179	0.716%
Pomona Park - Water	6446	6446	Water	177	0.473%	177	0.466%	1	177	0.708%
Quail Ridge - Water	6419	6419	Water	96	0.257%	96	0.253%	1	96	0.384%
Ravenswood - Water	6561	6561	Water	45	0.120%	45	0.119%	1	45	0.180%
River Grove - Water	6447	6447	Water	107	0.286%	107	0.282%	1	107	0.428%
Rosalie Oaks - Sewer	6386	6386	Wastewater	97	0.259%	97	0.256%	1	97	0.388%
Rosalie Oaks - Water	6562	6562	Water	97	0.259%	97	0.256%	1	97	0.388%
Sarasota - Sewer	6965	6965	Wastewater	7,311	19.554%	7,315	19.273%	0	-	0.000%
Sarasota - Water	6964	6964	Water	4,644	12.421%	4,649	12.249%	0	-	0.000%
Saratoga Harbour - Water	6451	6452	Water	-	0.000%	-	0.000%	1	-	0.000%
Sebring Lakes - Water	6933	6933	Water	77	0.206%	77	0.203%	1	77	0.306%
Silver Lake Oaks - Sewer	6449	6449	Wastewater	43	0.115%	43	0.113%	1	43	0.172%
Silver Lake Oaks - Water	6448	6448	Water	44	0.118%	44	0.116%	1	44	0.176%
Silver Lake/Western Shores - Water	6420	6420	Water	1,609	4.303%	1,611	4.245%	1	1,611	6.446%
Skycrest - Water	6421	6421	Water	122	0.326%	122	0.321%	1	122	0.488%
South Seas - Sewer	6831	6831	Wastewater	67	0.179%	68	0.179%	1	68	0.272%
St. John's Highlands - Water	6450	6450	Water	99	0.265%	99	0.261%	1	99	0.396%
Stone Mountain - Water	6422	6422	Water	10	0.027%	10	0.026%	1	10	0.040%

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

CJW 8/19/08

C:\WINNT\Personal\PSC\WATER AND WASTEWATER\AFFILIATED TRANSACTIONS\AQUA SOURCE AFFILIATED 2008\DOCUMENT REQUESTS RESPONSES\Doc Req 1 - RB Attachment.xls
printed 8/12/2008 8:08 AM

26-2.5

SOURCE PBC Doc Req 1

Florida Intercompany Allocation Factors — formatted by DTF 2/14/2008
2007 — source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Conso\Expenses\Florida Intracompany Allocations - 2007.x

System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL Allocation July - Dec	In the AUF filing?	AUF Filing Revised Customer Count 7/31/07	AUF Filing Allocation July - Dec
Sugar Creek - Water	6438	6437	Water	-	0.000%	-	0.000%	1	-	0.000%
Summit Chase - Sewer	6396	6396	Wastewater	218	0.583%	218	0.574%	1	218	0.872%
Summit Chase - Water	6596	6596	Water	220	0.588%	220	0.580%	1	220	0.880%
Sunny Hills - Sewer	6472	6472	Wastewater	180	0.481%	180	0.474%	1	180	0.720%
Sunny Hills - Water	6471	6471	Water	579	1.549%	580	1.528%	1	580	2.321%
Tangerine - Water	6428	6428	Water	275	0.736%	285	0.751%	1	285	1.140%
The Meadows - Water	6559	6559	Water	53	0.142%	53	0.140%	0	-	0.000%
The Woods - Sewer	6388	6388	Wastewater	72	0.193%	72	0.190%	1	72	0.288%
The Woods - Water	6584	6584	Water	76	0.203%	76	0.200%	1	76	0.304%
Tomoka/Twin Rivers - Water	6469	6469	Water	271	0.725%	271	0.714%	1	271	1.084%
Valencia Terrace - Sewer	6424	6424	Wastewater	348	0.931%	349	0.920%	1	349	1.397%
Valencia Terrace - Water	6423	6423	Water	354	0.947%	354	0.933%	1	354	1.417%
Venetian Village - Sewer	6426	6426	Wastewater	95	0.254%	95	0.250%	1	95	0.380%
Venetian Village - Water	6425	6425	Water	165	0.441%	165	0.435%	1	165	0.660%
Village Water - Sewer	6390	6390	Wastewater	35	0.094%	35	0.092%	1	35	0.140%
Village Water - Water	6571	6571	Water	182	0.487%	184	0.485%	1	184	0.736%
Weleka/Saratoga - Water	6451	6451	Water	155	0.415%	155	0.408%	1	155	0.620%
West Citrus - Water	6563	6563	Water	66	0.177%	66	0.174%	0	-	0.000%
Western Shores - Water	6420	6420	Water	-	0.000%	-	0.000%	1	-	0.000%
Wootens - Water	6453	6453	Water	29	0.078%	29	0.076%	1	29	0.116%
Zephyr Shores - Sewer	6432	6432	Wastewater	518	1.385%	517	1.362%	1	517	2.069%
Zephyr Shores - Water	6431	6431	Water	521	1.393%	521	1.373%	1	521	2.085%
				37,389	100.00%	37,954	100.00%		24,991	100.00%
							% Custs in filing		65.85%	

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Letter of Credit Expense
CW 8/19/08

SOURCE PBC Doc Req 1

26-2.6

AQUA AMERICA, INC.
WIRE REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO: VENDOR NO # _____

1 Vendor Name: Citizens Bank
(Complete lines 2 to 5 if a vendor number is not known)

2 Address: Citizens Bank of Rhode Island
3
4
5

6 Business Purpose: Standby Letter of Credit Fee #S870196
Beneficiary: Zurich American Insurance Co.
Period: 11/1/06-10/31/07

Requested By: Luis Garcia	Purchasing Managers Approval
	Manager/Officer Approval

Invoice No. _____

Invoice Date: October 26, 2006

Invoice Due Date/ Or Date Required: December 27, 2006

Amount: $1,893.75

Special Instructions: See invoice for approval

Accounting Approval	Controller

ATTACH INVOICE

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
H-312	657000		$1,893.75	
TOTAL			$1,893.75	

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

V 1/5/07

See DOC Req Response #3

Standby Letter of Credit AA 8870196 - Citizens 01191.XLS

SOURCE PBC

26-3,7

Citizens Bank

International Division
20 Cabot Road
Medford, MA 02155 USA
800 858.0212 tel
SWIFT: CTZIUS33 TELEX 211047 CTZINTL

AMENDMENT INVOICE

AQUA AMERICA, INC. OCTOBER 26, 2006
ATTN - KATHY PAPE
762 LANCASTER AVENUE
BRYN MAWR, PA 19010-3402

RE: IRREVOCABLE STANDBY LETTER OF CREDIT: S070196
CREDIT AMOUNT AFTER AMENDMENT: 135,000.00 USD
AMENDMENT NUMBER: 002
BENEFICIARY: ZURICH AMERICAN INSURANCE CO.

OUR CHARGES AT THIS TIME ARE AS FOLLOWS:

COMMISSION @1%PA ON $135,000.00 IS NOW DUE IN ADVANCE FOR BILLING PERIOD FROM 11/01/06 TO 10/31/07. --- $1,368.75
STANDBY AMENDMENT FEE 150.00
DOMESTIC COURIER FEE 25.00
STANDBY BILL FOR COMMISSION FEE 50.00

TOTAL COMMISSIONS AND CHARGES.....USD 1,593.75

PAYMENT IS DUE UPON RECEIPT OF THIS INVOICE.

OUR PAYMENT INSTRUCTIONS ARE AS FOLLOWS:
PLEASE REMIT PROCEEDS TO US FOR CREDIT TO OUR CITIZENS BANK OF

[redacted] OR [redacted]

PLEASE REMIT YOUR CHECK PAYABLE TO CITIZENS BANK, 20 CABOT ROAD, MAIL STOP MA0470, MEDFORD, MA 02155 U.S.A., QUOTING OUR REFERENCE NUMBER AS LISTED ABOVE.

PLEASE ADDRESS ANY INQUIRIES OR CORRESPONDENCE
ATTN:INT'L DEPT.,QUOTING OUR REF. NO: S070196
ATTN:ROBERT MARSHALL TEL:(781)658-4238 SWIFT:CTZIUS33

THIS COMPUTER GENERATED ADVICE REQUIRES NO MANUAL SIGNATURE.

See Document Request Response 23

26-2,8

SOURCE PBC

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Letter of Credit Expense
CW 09/15/08

Exhibit CJW-4
Work Papers for Allocated Exp.
Page 6 of 153

Citizens Bank

International Division
20 Cabot Road
Medford, MA 02155 USA
[redacted] tel
SWIFT: CTZIUS33 TELEX 213047 CTZINTL

AMENDMENT TO IRREVOCABLE STANDBY LETTER OF CREDIT

ISSUING BANK:
CITIZENS BANK OF PENNSYLVANIA
INTERNATIONAL TRADE DEPT.
20 CABOT ROAD, M/S MDF470
MEDFORD, MA 02155 U.S.A

L/C NUMBER: S070196
AMENDMENT NO. 002

DATE OF ISSUE:
AUGUST 16, 2002

DATE OF THIS AMENDMENT:
OCTOBER 26, 2006

BENEFICIARY:
ZURICH AMERICAN INSURANCE CO.
1400 AMERICAN LANE
SCHAUMBURG, IL 60196-1056

APPLICANT:
AQUA AMERICA, INC.
ATTN - KATHY PAPE
762 LANCASTER AVENUE
BRYN MAWR, PA 19010-3402

LADIES AND GENTLEMEN:

WE HEREBY AMEND OUR LETTER OF CREDIT AS FOLLOWS:

THE EXPIRATION DATE OF THIS CREDIT IS NOW OCTOBER 31, 2007

OUR NON EXTENSION NOTICE DATED SEPTEMBER 29, 2006 IS HEREBY RESCINDED.

THIS AMENDMENT IS TO BE CONSIDERED AS PART OF THE ABOVE MENTIONED CREDIT, AND MUST BE ATTACHED THERETO.

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

PLEASE ADDRESS ANY INQUIRIES OR CORRESPONDENCE
ATTN:INT'L DEPT.,QUOTING OUR REF. NO: S070196
ATTN:ROBERT MARSHALL TEL:(781)658-4238 SWIFT:CTZIUS33

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS:
ACN 08-093-1-1
Description: Letter of Credit Expense
08/15/08

See Doc Req Response 23

26-2.9

SOURCE PBC

AQUA AMERICA - COMPANY #1

DIRECT DEBIT

(D)

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

VENDOR NO # _____

1 Vendor Name: PNC Bank

(Complete lines 2 to 5 If a vendor number is not known)

2 Address

3

4

5 Federal Tax Identification No.

6 Business Purpose: Standby Letter of Credit
Beneficiary: Independence Blue Cross
$934,000.00 9/28/06 to 12/27/06

Requested By: Luis Garcia	Purchasing Managers Approval
	Manager/Officer Approval

Invoice No. _____

Invoice Date: December 27, 2006

Invoice Due Date/ Or Date Required: January 11, 2007

Amount: $1,770.71

Special Instructions ☐

Accounting Approval	Controller

ATTACH INVOICE

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
10-6	281015		$1,770.71	
11-312	675859			
TOTAL			$1,770.71	

See Doc Req Response 23

CW

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

08/15/08

Standby Letter of Credit fee AA 258618 - PNC 070111.XLS

SOURCE PBC

26-2.10

Exhibit CJW-4
Work Papers for Allocated Exp.
Page 8 of 153

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

CW 08/15/08

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSB-03-3

Swift: PNCCUS33
Telephone: 1-800-622-0089

PNC BANK

DATE: DECEMBER 27, 2006

AQUA AMERICA INC
762 W. LANCASTER AVENUE
BRYN MAWR, PA 19010

ATTENTION: BRIAN ARZALDO

STATEMENT OF FEES AND COMMISSIONS

DRAWER'S REFERENCE NUMBER

DRAWER'S ACCOUNT NUMBER

BENEFICIARY'S REFERENCE NUMBER

DRAWER: DORLAN YORK BRAND DRAWEE: BENEFICIARY:

AMOUNT: $ 1,000,000.00

DATE OF ISSUE: 12/27/2006

DATE OF EXPIRY: 12/27/2007

PLACE OF EXPIRY: PITTSBURGH, PA

DRAWEE'S REFERENCE NUMBER

DRAWEE: PNC BANK, NATIONAL ASSOCIATION

DRAWEE'S ADDRESS: 500 FIRST AVENUE, PITTSBURGH, PA 15219

DRAWEE'S ACCOUNT NUMBER

DRAWEE'S CORRESPONDENT BANK: PNC BANK, NATIONAL ASSOCIATION

DRAWEE'S CORRESPONDENT BANK ADDRESS: 500 FIRST AVENUE, PITTSBURGH, PA 15219

DRAWEE'S CORRESPONDENT BANK ACCOUNT NUMBER

DRAWEE'S CORRESPONDENT BANK SWIFT ADDRESS: PNCCUS33

DRAWEE'S CORRESPONDENT BANK ABA NUMBER

DRAWEE'S CORRESPONDENT BANK CHIPS NUMBER

DRAWEE'S CORRESPONDENT BANK FED WIRE NUMBER

DRAWEE'S CORRESPONDENT BANK OTHER

DRAWEE'S CORRESPONDENT BANK OTHER ADDRESS

DRAWEE'S CORRESPONDENT BANK OTHER ACCOUNT NUMBER

DRAWEE'S CORRESPONDENT BANK OTHER SWIFT ADDRESS

DRAWEE'S CORRESPONDENT BANK OTHER ABA NUMBER

DRAWEE'S CORRESPONDENT BANK OTHER CHIPS NUMBER

DRAWEE'S CORRESPONDENT BANK OTHER

Exhibit CJW-4
Work Papers for Allocated Exp.
Page 9 of 153

11/28/94
Issued

remove this duplicate entry, plant (Account No. 331) shall be reduced by $2,398, with corresponding adjustments to reduce accumulated depreciation and depreciation expense by $966 and $56, respectively.

These corrections reduce plant in service by $16,765, accumulated depreciation by $28,157, and depreciation expense by $1,054.

Loan Closing Costs

In 1993, the utility assigned $9,126 in loan closing costs to plant in service account. This expenditure should be included in Account 181: Unamortized Debt Discount and Expense. Therefore, we find it appropriate to reduce plant by $9,126, and increase debt issue charges by the same amount. Accordingly, accumulated depreciation has been decreased by $175 and depreciation expense has been decreased by $212.

A corresponding adjustment is also necessary to correctly reflect the effective interest rate for long-term debt. Amortization of the $9,126 loan issue cost over the 15-year term of the associated debt account increases the effective interest rate from 6.50 percent to 6.55 percent.

Used and Useful

Water plant used and useful percentages are calculated by adding the maximum daily flow (5.601 MGD) to the required fire flow (.350 MGD) and to the margin reserve (negligible in this case) minus any excessive unaccounted for water (.035 MGD) divided by the capacity of the plant (6.036 MGD). This results in a used and useful percentage of 98.2 percent, which is rounded off to 100 percent. The capacity of the plant, 6.036 MGD, was derived by a non-standard method: Although DEP has permitted the water plant for 2 MGD the SFWMD has restricted consumptive use to 6.42 MG per maximum day and 2.9 MG per average day due to anticipated drawdown of nearby wetlands. The value used (6.036 MGD) in the calculation is based on actual plant capacity (Storage + Supply (Existing Well) Capacities).

The used and useful determination for the distribution system is based upon the average number of test year ERC's (3,185) plus the margin reserve (30.6 ERCs) divided by the potential capacity (3,237 ERCs). This results in a used and useful percentage of 99.2 percent, which is rounded off to 100 percent.

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 08/15/08
Dkt 080121-WS ; ACN 08-093-1-1
Description: Letter of Credit Expense

26-2.17

Hobe Sound anticipates minimal growth in the future and is at the limit of its plant and distribution system capacity. Based upon our calculations and existing conditions, we find the used and useful percentage to be 100 percent.

Margin Reserve

A margin of reserve is incorporated in the used and useful calculation to compensate for plant capacity needed for growth. Margin reserve is calculated by multiplying the average yearly customer growth in ERCs for the most recent five years by the construction time for additional capacity. The utility has average 30.6 new ERCs each year, and the construction time for additional capacity is 1 year. Because the plant is operating close to capacity the margin of reserve is essentially zero. However, based upon our calculations, we find it appropriate to approve a margin reserve of 30.6 ERCs for the distribution system.

Working Capital

In accordance with Rule 25-30.433(2), Florida Administrative Code, the working capital for Hobe Sound shall be calculated by using the balance sheet approach. The utility's requested $119,526 provision is based upon projected balances in 1994. That amount includes $82,517 for unamortized rate case charges.

Consistent with Commission practice, the provision for deferred rate case costs should reflect the average balance over the 4 year amortization period. As discussed in this Order, we have approved $86,105 for rate case charges. Therefore, on average, the unamortized balance shall be $43,052, or a $39,465 reduction to the requested amount. Based upon this adjustment, we find it appropriate to approve a $80,061 provision for working capital.

Test Year Rate Base

Based upon the approved test year and the adjustments made herein, we find that the appropriate rate base amount for Hobe Sound is $4,578,388.

COST OF CAPITAL

Our calculation of the appropriate cost of capital is depicted on Schedule No. 2-A, and our adjustments are contained in Schedule No. 2-B. Those adjustments which are self-explanatory or which are essentially mechanical in nature are reflected on those schedules

SOURCE COMM. Staff Exh.

Last Name/Vendor	Date	Description	Subsidiary	Amount	Acct Unit	Account	Florida
Standby Letter of Credit AA	2/3/2007	Loan Costs	PSC ALL UTIL	1,393.75	312	675858	67.58
Standby Letter of Credit AA	2/3/2007	Loan Costs	PSC ALL UTIL	1,770.71	312	675858	75.08
Standby Letter of Credit AA (1)	3/7/2007	Loan Costs	PSC ALL UTIL	6,850.24	312	675858	291.82
Standby Letter of Credit AA	3/22/2007	Loan Costs	PSC ALL UTIL	2,683.33	312	675858	114.31
Standby Letter of Credit AA	3/22/2007	Loan Costs	PSC ALL UTIL	2,974.23	312	675858	126.70
Standby Letter of Credit AA	3/22/2007	Loan Costs	PSC ALL UTIL	5,168.16	312	675858	220.16
Standby Letter of Credit AA	5/29/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.26
Standby Letter of Credit AA	5/29/2007	Loan Costs	PSC ALL UTIL	400.87	312	675858	17.08
STANDBY LETTER OF CREDIT AA (2)	7/7/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.26
STANDBY LETTER OF CREDIT AA (2)	7/7/2007	Loan Costs	PSC ALL UTIL	400.87	312	675858	17.08
STANDBY LETTER OF CREDIT AA (2)	7/7/2007	Loan Costs	PSC ALL UTIL	(400.87)	312	675858	(16.20)
STANDBY LETTER OF CREDIT AA (2)	7/7/2007	Loan Costs	PSC ALL UTIL	(100.00)	312	675858	(4.04)
Standby Letter of Credit AA	8/1/2007	Loan Costs	PSC ALL UTIL	2,943.42	312	675858	118.91
STANDBY LETTER OF CREDIT (3)	9/11/2007	Loan Costs	PSC ALL UTIL	(100.00)	312	675858	(4.04)
STANDBY LETTER OF CREDIT (3)	9/11/2007	Loan Costs	PSC ALL UTIL	(100.00)	312	675858	(4.04)
STANDBY LETTER OF CREDIT (3)	9/11/2007	Loan Costs	PSC ALL UTIL	(100.00)	312	675858	(4.04)
STANDBY LETTER OF CREDIT (3)	9/11/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.04
STANDBY LETTER OF CREDIT (3)	9/11/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.04
STANDBY LETTER OF CREDIT (3)	9/11/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.04
STANDBY LETTER OF CREDIT	9/11/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.04
STANDBY LETTER OF CREDIT	9/11/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.04
STANDBY LETTER OF CREDIT	9/11/2007	Loan Costs	PSC ALL UTIL	100.00	312	675858	4.04
STANDBY LETTER OF CREDIT	10/1/2007	Loan Costs	PSC ALL UTIL	6,943.45	312	675858	280.52
Standby Letter of Credit AA	11/27/2007	Loan Costs	PSC ALL UTIL	370.00	312	675858	14.95
				32,098.16			1,344.59

CJW 5.08

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

(1) Represents account analysis fee for January, 2007
(2) Expenses that were reversed
(3) Expenses that were reversed

SOURCE PBC

10f25
26-2.13

06 11:04 CIT[illegible]S BANK → 96105190989

DEC. 27. 2006 10:38AM INTERNATIONAL TRADE SERVICES OPS NO. 547 P. 2

Citizens Bank

International Division
20 Cabot Road
Medford, MA 02155 USA
888 868.0212 tel
SWIFT: CTZIUS33 TELEX 211047 CTZINTL

CJW 08/09

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

AMENDMENT INVOICE

AQUA AMERICA, INC. OCTOBER 26, 2006
ATTN - KATHY PAPE
762 LANCASTER AVENUE
BRYN MAWR, PA 19010-3402

RE: IRREVOCABLE STANDBY LETTER OF CREDIT: S870196
CREDIT AMOUNT AFTER AMENDMENT: 135,000.00 USD
AMENDMENT NUMBER: 002
BENEFICIARY: ZURICH AMERICAN INSURANCE CO.

OUR CHARGES AT THIS TIME ARE AS FOLLOWS:

COMMISSION @1%PA ON $135,000.00 IS NOW DUE IN ADVANCE FOR BILLING PERIOD FROM 11/01/06 TO 10/31/07. --- $1,368.75	
STANDBY AMENDMENT FEE	150.00
DOMESTIC COURIER FEE	25.00
STANDBY BILL FOR COMMISSION FEE	50.00
TOTAL COMMISSIONS AND CHARGES.....USD	1,593.75

PAYMENT IS DUE UPON RECEIPT OF THIS INVOICE.

OUR PAYMENT INSTRUCTIONS ARE AS FOLLOWS:
PLEASE REMIT PROCEEDS TO US FOR CREDIT TO OUR CITIZENS BANK OF

[illegible] OR [illegible]
PLEASE REMIT YOUR CHECK PAYABLE TO CITIZENS BANK, 20 CABOT ROAD, MAIL STOP MM9470, MEDFORD, MA 02155 U.S.A., QUOTING OUR REFERENCE NUMBER AS LISTED ABOVE.

PLEASE ADDRESS ANY INQUIRIES OR CORRESPONDENCE
ATTN:INT'L DEPT.,QUOTING OUR REF. NO: S870196
ATTN:ROBERT MARSHALL TEL:(781)655-4238 SWIFT:CTZIUS33

THIS COMPUTER GENERATED ADVICE REQUIRES NO MANUAL SIGNATURE.

SOURCE PBC

2d25
26-2.13

PNC Bank, National Association
Global Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSC-03-3

Swift: PNCCUS33
Telephone: 1-800-882-4589

PNCBANK

DATE: DECEMBER 27, 2006

AQUA AMERICA INC
762W. LANCASTER AVENUE
BRYN MAWR, PA 19010

ATTENTION: STEVE ANZALDO

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

STATEMENT OF FEES AND COMMISSIONS

OUR REFERENCE: 00258618-00-000
APPLICANT: AQUA AMERICA INC
BENEFICIARY: INDEPENDENCE BLUE CROSS

WE WILL DEBIT YOUR DEMAND DEPOSIT ACCOUNT NUMBER XXXXXX4208 FIFTEEN (15) DAYS FROM THE DATE OF THIS ADVICE.

STANDBY COMMISSION

BILLING PERIOD	DAYS	BASIS AMOUNT	RATE	FEE AMOUNT
09/28/2006 TO 12/27/2006	91	914,000.00	.75%	1,770.71
				$1,770.71

TOTAL AMOUNT TO BE DEBITED: $1,770.71

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT. A MANUAL SIGNATURE IS NOT REQUIRED.

SOURCE PBC

FORM 116449-0406

38 of 25
26 of 73

AQUA AMERICA, INC.

AUTOMATIC DEBIT

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO: VENDOR NO # _____

1 Vendor Name: PNC Bank

(Complete lines 2 to 5 if a vendor number is not known)

2 Address

3

4

5 Federal Tax Identification No.

6 Business Purpose: Account Analysis Monthly Fee for January 2007

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

Requested By: Luis Garcia	Purchasing Managers Approval
	Manager/Officer Approval
Invoice No. _____	Special Instructions ☐
Invoice Date February 7, 2007	
Invoice Due Date/ Or Date Required February 28, 2007	
Amount $6,850.24	Use of this form is limited by Accounting and Purchasing Policies and Procedures. See instructions and Exceptions prior to payment.
Accounting Approval	Controller

ATTACH INVOICE

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
9	634810		6,850.24	
TOTAL			6,850.24	

SOURCE PBC

Acct Analysis Fee AA 2006.XLS

48425
26-2.13

PNC

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC ATTN KEYA EPPS 762 E LANCASTER AVENUE BRYN MAWR PA 19010-3420	ACCOUNT SUMMARY RELATIONSHIP FRANK A PUGLIESE OFFICER (610) 725-5731 TREASURY NANCY M CRAWFORD OFFICER (610) 725-5813 BILLING CYCLE MONTHLY	01/01/2007 to 01/31/2007 FEBRUARY 7, 2007

ACCOUNTS INCLUDED IN THIS ANALYSIS

PHILADELPHIA		AQUA AMERICA INC	

PLEASE REVIEW YOUR ANALYSIS PROMPTLY. WE WILL GLADLY CORRECT ERRORS WITHIN 90 DAYS OF THE STATEMENT DATE. AFTER 90 DAYS, THE ANALYSIS IS DEEMED TO BE ACCURATE AND ADJUSTMENTS WILL NO LONGER BE PROCESSED.

CW 08/08

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

SOURCE PBC

5425
26-2.13

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC
ATTN KEYA EPPS
762 E LANCASTER AVENUE
BRYN MAWR PA 19010-3420

ACCOUNT	SUMMARY
RELATIONSHIP	FRANK A PUGLIESE
OFFICER	(610) 725-6731
TREASURY	NANCY M CRAWFORD
OFFICER	(610) 725-6613
BILLING CYCLE	MONTHLY

01/01/2007 to 01/31/2007

FEBRUARY 7 , 2007

AVERAGE LEDGER BALANCE	1,351,840.81	EARNINGS ALLOWANCE (0.500 %)	0.00
LESS: DEPOSIT FLOAT	1,370,265.35	TOTAL ANALYZED CHARGES	6,709.09
AVERAGE COLLECTED BALANCE	18,324.54-	EXCESS/(DEFICIT) FEES	6,709.09-
LESS: RESERVES(0.00%)	0.00	TOTAL FEE BASED CHARGES	141.15
INVESTABLE BALANCE	18,324.54-	TOTAL AMOUNT DUE	6,850.24
COLLECTED BALANCE REQUIRED	17,554,286.89		(DEBIT)
EXCESS/(DEFICIT) BALANCE	17,572,591.43-		

YOUR ACCOUNT WILL BE CHARGED ON THE LAST BUSINESS DAY OF THE MONTH FOR THE ABOVE NOTED DEFICIENCY AMOUNT

$2916.49 IN COLLECTED BALANCE WILL PAY FOR $1.00 IN SERVICES, BASED UPON THIS MONTH'S TIERED EARNINGS CREDIT RATE.

EARNINGS CREDIT RATE IS TIERED. THE HIGHEST TIER EARNINGS CREDIT RATE FOR NEXT MONTH IS: 2.750000 %

SUMMARY OF ACCOUNT SERVICES

DEMAND DEPOSIT RELATED SERVICES:					
ACCOUNT MAINTENANCE	01 00 00	1	35.0000	35.00	91,577.15
REGULAR DEPOSIT TICKET(N)	10 02 00	64	0.7500	48.00	125,591.52
DEPOSIT ITEMS-ON US(N)	10 02 20	354	0.0900	31.86	83,361.37
DEPOSIT ITEMS-LOCAL CITY (N)	10 02 22	1,164	0.1100	128.04	335,015.38
DEPOSIT ITEMS-LOCAL RCPC (N)	10 02 23	886	0.1100	97.46	255,009.12
DEPOSIT ITEMS-OTHER FED CITY (N)	10 02 24	853	0.1600	136.48	357,086.56
DEPOSIT ITEMS-OTHER FED RCPC (N)	10 02 25	2,814	0.1600	450.24	1,178,048.46
DEPOSIT ITEMS-OTHER FED PREMIUM (N)	10 02 26	358	0.2400	85.92	224,808.82
DEPOSIT ITEMS-OTHER FED SELECT (N)	10 02 28	416	0.2400	99.84	261,230.36
CHECKS RTND WITH STATEMENT-MAINT	01 03 ZZ	1	5.0000	5.00	13,082.45
RETURNS	10 04 00	47	10.0000	470.00	1,229,750.30
RECLEARS	10 04 02	15	5.0000	75.00	196,236.75
DEPOSIT ADJUSTMENT FEE	10 05 00	1	8.0000	8.00	20,931.92
FICO INSURANCE CHARGE	00 02 30	1,352	0.0108	14.33	37,494.30
				$1,686.17	$4,409,230.48
BALANCE RELATED FEES:					
NEGATIVE EARNINGS ALLOWANCE	99 99 99	18,325	2.7500	42.80	111,985.77
COMPENSATION FOR OVERDRAFT INTEREST	00 00 14	606,135	8.5000	141.15	FEE BASED
				$183.95	$111,985.77
MISCELLANEOUS BRANCH SERVICES:					
CASH VERIFICATION FEE	10 00 15	32	0.0070	0.22	575.63
				$0.22	$575.63
RETAIL LOCKBOX SERVICES:					
NOV-DEC06 RETAIL LKBX ADJ	99 99 99			4,207.35-	11,008,489.20-
PROGRAMMING CHARGES	99 99 99			500.00	1,308,245.00
MONTHLY FIXED CHARGE-NY	05 00 10	1	450.0000	450.00	1,177,420.50

SOURCE A-CAA5P301 [illegible]

020 0001230700 S DCM

CJW 8/08

Description: Allocated Expenses

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

60-25
26-2.13

PNC

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC
ATTN KEYA EPPS
762 E LANCASTER AVENUE
BRYN MAWR PA 19010-3420

ACCOUNT	SUMMARY
RELATIONSHIP	FRANK A PUGLIESE
OFFICER	(610) 725-6731
TREASURY	NANCY M CRAWFORD
OFFICER	(610) 725-6813
BILLING CYCLE	MONTHLY

01/01/2007 to 01/31/2007

FEBRUARY 7 , 2007

SUMMARY OF ACCOUNT SERVICES

ITEM PROCESSED-NY	05 01 99	2,904	0.1850	537.24	1,405,883.09
DEPOSIT BATCH PREPARATION-NY	05 03 01	118	1.3500	159.30	416,866.56
DEPOSITS PROCESSED-NY	05 03 00	21	1.3500	28.35	74,177.49
CHECK CLEARING-LOCAL-NY	05 99 99	6	0.0500	0.30	1,046.50
CHECK CLEARING-TRANSIT-NY	05 99 99	2,896	0.0500	144.80	379,129.40
CORRESPONDENCE RETURNED-NY	05 02 1M	340	0.2500	85.00	222,401.65
DATA TRANSMISSION-NY	05 04 01	21	11.0000	231.00	604,408.19
CHECK ONLY WITH ACCOUNT NUMBER-NY	05 99 99	2,820	0.5000	1,410.00	3,689,250.90
NON-STANDARD ENVELOPE-NY	05 99 99	1,070	0.0700	74.90	195,975.10
MULTIPLE CHECK/DOCUMENT-NY	05 02 02	2	0.1200	0.24	627.96
SENSITIVE DOCUMENT DESTRUCTION-NY	05 02 14	2,904	0.0010	2.90	7,587.82
UNMATCHED ITEM PROCESSED-NY	05 02 15	2,882	0.0200	57.64	150,814.46
UNPROCESSABLE ITEM-NY	05 05 30	143	0.2500	35.75	93,530.52
ADDRESS CHANGE PHOTO COPIES-NY	05 99 99	7	0.3500	2.45	6,410.40
ADDITIONAL DATA ENTRY-NY	05 99 99	384	0.0120	4.61	12,062.02
EXCEPTION QUEUE-NY	05 99 99	1	60.0000	60.00	156,969.40
EXCEPTION QUEUE ITEM-NY	05 99 99	3	0.2000	0.60	1,569.89
FIRST IMAGE RETRIEVAL-120 DAYS-NY	05 99 99	5,810	0.0040	23.24	60,807.23
				$398.83-	$1,043,534.70-
AUTOMATED CLEARINGHOUSE SERVICES:					
MONTHLY MAINTENANCE FEE	25 00 00	1		40.00	104,659.60
CREDITS ORIGINATED	25 01 01	20	0.1300	2.60	6,802.87
DEBITS ORIGINATED	25 01 00	42,047	0.0600	2,522.82	6,600,933.30
REJECTED ITEMS	25 06 30	184	5.0000	920.00	2,407,170.80
NOC VIA ELECTRONIC DELIVERY	25 10 70	72	0.7500	54.00	141,290.45
ADDENDA RECORDS ORIGINATED	25 01 20	2	0.0150	0.03	78.49
REDEPOSITED ITEMS-WEB	25 03 10	57	0.2000	11.40	29,827.99
NIGHT CYCLE SURCHARGE	25 01 40	52	0.0100	0.52	1,360.57
ADDENDA RECORDS RECEIVED	25 02 20	2,136	0.0150	32.07	83,910.83
DEBITS RECEIVED	25 02 00	37	0.1200	4.44	11,617.22
CREDITS RECEIVED	25 02 01	265	0.1200	31.80	83,204.36
TRANSMISSION INPUT FILES	25 05 01	17	15.0000	255.00	667,204.95
PIN WEB ACH FILE TRANSMISSION	25 05 01	4	5.0000	20.00	52,329.80
RETURN ITEM-VIA PINACLE	25 03 02	243	1.0000	243.00	635,807.07
				$4,137.55	$10,828,196.33
WIRE TRANSFER SERVICES:					
BATCHWIRE FED OUT	35 01 0Z	64	6.2500	400.00	1,046,596.00
BATCHWIRE BOOK OUT	35 01 2Z	25	3.0000	75.00	196,236.75
MAIL ADVICE	35 04 12	21	2.0000	42.00	109,892.58
REPEAT CODE STORAGE	35 05 51	10	1.5000	15.00	39,247.35
INCOMING WIRE TRANSFER	35 03 00	12	8.5000	102.00	266,881.96
INCOMING BOOK TRANSFER	35 03 20	9	3.0000	27.00	70,645.23
PINACLE WEB OUTGOING DOMESTIC	35 01 09	27	8.0000	216.00	565,161.84
PINACLE WEB OUTGOING BOOK TRANSFER	35 01 29	5	5.0000	25.00	65,412.25
				$902.00	$2,360,073.96
ELECTRONIC DATA INTERCHANGE:					

Description: Allocated / Unbundled

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

SOURCE PBC

7825
26-2.13

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC
ATTN KEYA EPPS
762 E LANCASTER AVENUE
BRYN MAWR PA 19010-3420

ACCOUNT	SUMMARY
RELATIONSHIP	FRANK A PUGLIESE
OFFICER	(610) 725-5731
TREASURY	NANCY M CRAWFORD
OFFICER	(610) 725-5613
BILLING CYCLE	MONTHLY

01/01/2007 to 01/31/2007

FEBRUARY 7 , 2007

SUMMARY OF ACCOUNT SERVICES

OUT XMIT-LOCKBOX MERGE/FILE	30 03 30	21	1.5000	35.00	91,577.15
ACH PAYMENTS RECEIVED	25 02 02	21	0.0700	1.47	3,846.24
EDI PER INVOICE FEE	30 03 30	2,148	0.0600	128.58	336,428.28
MONTHLY MAINTENANCE	30 00 20	1	25.0000	25.00	65,412.25
				$160.05	$497,263.92
INVESTMENT SERVICES:					
WORKING CASH INVESTMENT SERVICE	45 99 99	1	150.0000	150.00	392,473.50
				$150.00	$392,473.50
TOTAL ANALYZED CHARGES :				$6,709.09	$17,554,266.89
TOTAL FEE BASED CHARGES :				$141.15	FEE BASED
TOTAL CHARGES THIS CYCLE :				$6,850.24	$17,554,266.89

CW 08-08

Description: Allocated Expenses

AQUA UTILITIES FLORIDA, INC.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1

SOURCE PBC

8/25
26-2.13

PNC

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC

ACCOUNT RELATIONSHIP OFFICER	FRANK A PUGLIESE (610) 725-6731
TREASURY OFFICER	NANCY M CRAWFORD (610) 725-5613
BILLING CYCLE	MONTHLY

01/01/2007 to 01/31/2007

FEBRUARY 7 , 2007

AVERAGE LEDGER BALANCE	1,351,940.81	EARNINGS ALLOWANCE (0.500 %)	0.00
LESS: DEPOSIT FLOAT	1,370,265.35	TOTAL ANALYZED CHARGES	6,709.09
AVERAGE COLLECTED BALANCE	18,324.54-	EXCESS/(DEFICIT) FEES	6,709.09-
LESS: RESERVES(0.00%)	0.00	TOTAL FEE BASED CHARGES	141.15
INVESTABLE BALANCE	18,324.54-	(TRANSFERRED TO : 0001220700)	
COLLECTED BALANCE REQUIRED	17,554,266.89		
EXCESS/(DEFICIT) BALANCE	17,572,591.43-		

$2616.49 IN COLLECTED BALANCE WILL PAY FOR $1.00 IN SERVICES, BASED UPON THIS MONTHS TIERED EARNINGS CREDIT RATE.

EARNINGS CREDIT RATE IS TIERED. THE HIGHEST TIER EARNINGS CREDIT RATE FOR NEXT MONTH IS: 2.750000 %

CJW 9-8-05

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

SUMMARY OF ACCOUNT SERVICES

DEMAND DEPOSIT RELATED SERVICES:					
ACCOUNT MAINTENANCE	01 00 00	1	35.0000	35.00	91,577.15
REGULAR DEPOSIT TICKET(N)	10 02 00	64	0.7500	48.00	125,591.52
DEPOSIT ITEMS-ON US(N)	10 02 20	354	0.0900	31.86	83,361.37
DEPOSIT ITEMS-LOCAL CITY (N)	10 02 22	1,164	0.1100	128.04	335,015.38
DEPOSIT ITEMS-LOCAL RCPC (N)	10 02 23	886	0.1100	97.46	255,003.12
DEPOSIT ITEMS-OTHER FED CITY (N)	10 02 24	853	0.1600	136.48	357,098.56
DEPOSIT ITEMS-OTHER FED RCPC (N)	10 02 25	2,814	0.1600	450.24	1,178,048.46
DEPOSIT ITEMS-OTHER FED PRIMUM (N)	10 02 26	358	0.2400	85.92	224,806.82
DEPOSIT ITEMS-OTHER FED SELECT (N)	10 02 26	416	0.2400	99.84	261,230.36
CHECKS RTND WITH STATEMENT-MAINT	01 03 ZZ	1	5.0000	5.00	13,082.45
RETURNS	10 04 00	47	10.0000	470.00	1,229,750.30
RECLEARS	10 04 02	15	5.0000	75.00	196,236.75
DEPOSIT ADJUSTMENT FEE	10 05 00	1	8.0000	8.00	20,931.92
FICO INSURANCE CHARGE	00 02 30	1,352	0.0106	14.33	37,494.30
				$1,685.17	$4,409,230.46
BALANCE RELATED FEES:					
NEGATIVE EARNINGS ALLOWANCE	99 99 99	15,325	2.7500	42.80	111,985.77
COMPENSATION FOR OVERDRAFT INTEREST	00 00 14	606,135	8.5000	141.15	FEE BASED
				$183.96	$111,985.77
MISCELLANEOUS BRANCH SERVICES:					
CASH VERIFICATION FEE	10 00 15	32	0.0070	0.22	575.63
				$0.22	$575.63
RETAIL LOCKBOX SERVICES:					
NON-DECOS RETAIL LKBX ADJ	99 99 99			4,207.25-	11,008,489.20-
PROGRAMMING CHARGES	99 99 99			500.00	1,308,245.00
MONTHLY FIXED CHARGE-NY	05 00 10	1	450.0000	450.00	1,177,420.50
ITEM PROCESSED-NY	05 01 99	2,904	0.1850	537.24	1,405,663.09
DEPOSIT BATCH PREPARATION-NY	05 03 01	116	1.3500	159.30	416,806.86

SOURCE PBC

98825
262.13

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC	ACCOUNT RELATIONSHIP OFFICER	FRANK A PUGLIESE (610) 725-6731	01/01/2007 to 01/31/2007
	TREASURY OFFICER	NANCY M CRAWFORD (610) 725-6813	
	BILLING CYCLE	MONTHLY	FEBRUARY 7 , 2007

SUMMARY OF ACCOUNT SERVICES

DEPOSITS PROCESSED-NY	05 03 00	21	1.3500	28.35	74,177.49
CHECK CLEARING-LOCAL-NY	05 99 99	8	0.0500	0.40	1,046.50
CHECK CLEARING-TRANSIT-NY	05 99 99	2,886	0.0500	144.30	379,129.40
CORRESPONDENCE RETURNED-NY	05 02 1M	340	0.2500	85.00	222,401.55
DATA TRANSMISSION-NY	05 04 01	21	11.0000	231.00	604,469.19
CHECK ONLY WITH ACCOUNT NUMBER-NY	05 99 99	2,820	0.5000	1,410.00	3,689,290.80
NON-STANDARD ENVELOPE-NY	05 99 99	1,070	0.0700	74.90	195,978.10
MULTIPLE CHECK/DOCUMENT-NY	05 02 02	2	0.1200	0.24	627.96
SENSITIVE DOCUMENT DESTRUCTION-NY	05 02 14	2,904	0.0010	2.90	7,587.82
UNMATCHED ITEM PROCESSED-NY	05 02 15	2,882	0.0200	57.64	150,814.48
UNPROCESSABLE ITEM-NY	05 05 30	143	0.2500	35.75	93,539.52
ADDRESS CHANGE PHOTO COPIES-NY	05 99 99	7	0.3500	2.45	6,410.40
ADDITIONAL DATA ENTRY-NY	05 99 99	384	0.0120	4.61	12,062.02
EXCEPTION QUEUE-NY	05 99 99	1	60.0000	60.00	156,989.40
EXCEPTION QUEUE ITEM-NY	05 99 99	3	0.2000	0.60	1,569.89
FIRST IMAGE RETRIEVAL-120 DAYS-NY	05 99 99	5,810	0.0040	23.24	60,807.23
				$398.83-	$1,043,534.70-
AUTOMATED CLEARINGHOUSE SERVICES:					
MONTHLY MAINTENANCE FEE	25 00 00	1		40.00	104,659.60
CREDITS ORIGINATED	25 01 01	20	0.1300	2.60	6,802.87
DEBITS ORIGINATED	25 01 00	42,047	0.0600	2,522.82	6,600,933.30
REJECTED ITEMS	25 06 30	184	5.0000	920.00	2,407,176.80
NOC VIA ELECTRONIC DELIVERY	25 10 70	72	0.7500	54.00	141,299.46
ADDENDA RECORDS ORIGINATED	25 01 20	2	0.0150	0.03	78.49
REDEPOSITED ITEMS-WEB	25 03 10	57	0.2000	11.40	29,827.99
NIGHT CYCLE SURCHARGE	25 01 40	52	0.0100	0.52	1,360.57
ADDENDA RECORDS RECEIVED	25 02 20	2,138	0.0150	32.07	83,910.83
DEBITS RECEIVED	25 02 00	37	0.1200	4.44	11,617.22
CREDITS RECEIVED	25 02 01	265	0.1200	31.80	83,204.28
TRANSMISSION INPUT FILES	25 05 01	17	15.0000	255.00	667,204.95
PIN WEB ACH FILE TRANSMISSION	25 05 01	4	5.0000	20.00	52,329.80
RETURN ITEM-VIA PINACLE	25 03 02	243	1.0000	243.00	635,807.07
				$4,137.86	$10,826,196.33
WIRE TRANSFER SERVICES:					
BATCHWIRE FED OUT	35 01 0Z	64	6.2500	400.00	1,046,596.00
BATCHWIRE BOOK OUT	35 01 2Z	25	3.0000	75.00	196,236.75
MAIL ADVICE	35 04 12	21	2.0000	42.00	109,892.58
REPEAT CODE STORAGE	35 05 51	10	1.5000	15.00	39,247.35
INCOMING WIRE TRANSFER	35 03 00	12	8.5000	102.00	266,881.98
INCOMING BOOK TRANSFER	35 03 20	9	3.0000	27.00	70,645.23
PINACLE WEB OUTGOING DOMESTIC	35 01 09	27	8.0000	216.00	565,161.84
PINACLE WEB OUTGOING BOOK TRANSFER	35 01 29	5	5.0000	25.00	65,412.25
				$902.00	$2,360,073.96
ELECTRONIC DATA INTERCHANGE:					
OUT XMIT-LOCKBOX MERGE/FILE	30 03 30	21	1.5000	35.00	91,577.15
ACH PAYMENTS RECEIVED	25 02 02	21	0.0700	1.47	3,846.24

Description: Allocated Expenses

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

CJW 9-30-8

PBC

10 8 25
26-2.13

PNC

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC	ACCOUNT RELATIONSHIP OFFICER: FRANK A PUGLIESE (610) 725-8731 TREASURY OFFICER: NANCY M CRAWFORD (610) 725-8613 BILLING CYCLE: MONTHLY	01/01/2007 to 01/31/2007 FEBRUARY 7 , 2007

SUMMARY OF ACCOUNT SERVICES

EDI PER INVOICE FEE	30 03 30	2,143	0.0600	128.58	336,428.26
MONTHLY MAINTENANCE	30 00 20	1	25.0000	25.00	65,412.25
				$153.58	$401,840.51
INVESTMENT SERVICES:					
WORKING CASH INVESTMENT SERVICE	45 99 99	1	150.0000	150.00	392,473.50
				$150.00	$392,473.50
TOTAL ANALYZED CHARGES :				$6,709.09	$17,554,266.89
TOTAL FEE BASED CHARGES :				$141.15	FEE BASED
TOTAL CHARGES THIS CYCLE :				$6,850.24	$17,554,266.89

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
DR 080121-WS; ACN 08-693-1-1
Description: Allocated Expenses

SOURCE (PL)

11/25
26-2.13

Visit us at pnc.com

ACCOUNT ANALYSIS STATEMENT

AQUA AMERICA INC
ATTN KEYA EPPS
762 E LANCASTER AVENUE
BRYN MAWR PA 19010-3420

ACCOUNT	0001220700 SUMMARY
RELATIONSHIP	FRANK A PUGLIESE
OFFICER	(610) 725-5791
TREASURY	NANCY M CRAWFORD
OFFICER	(610) 725-5613
BILLING CYCLE	MONTHLY

01/01/2007 to 01/31/2007

STATEMENT DATE
FEBRUARY 7 , 2007

YEAR-TO-DATE RELATIONSHIP SUMMARY

JAN - 2007	1,351,940.81	18,324.54-	0.50 %	6,850.24	17,554,266.89	17,572,591.43-	6,709.09-
1ST QTR.	1,351,940.81	18,324.54-		6,850.24	17,554,266.89	17,572,591.43-	6,709.09-
YTD TOTAL	1,351,940.81	18,324.54-		6,850.24	17,554,266.89	17,572,591.43-	6,709.09-

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

SOURCE
CAA-CAA5PG01 003825 000453

020 0001220700 5 DOM

13 of 25
26-2.13

PNC BANK

DATE: FEBRUARY 16, 2007

AQUA AMERICA, INC
762 W LANCASTER AVENUE
BRYN MAWR PA 19010

ATTENTION: STEVE ANGELDO

STATEMENT OF WIRE AND CONFIRMATION

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS
ACN 08-003-1-1
Description: Allocated Expenses

PAGE 1 OF 1

PBC SOURCE

FORM110648-0405

PINCBANK

DATE: FEBRUARY 16, 2007

AQUA AMERICA INC
762 W LANCASTER AVENUE
BRYN MAWR PA 19010

ATTENTION: STEVE ANZALDO

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

DATE	WIRE AMOUNT	DATE	FEE AMOUNT
02/16/2007	1,481,779.00	7554	62.50
			62.50

TOTAL AMOUNT TO BE DEBITED: 62.50

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT; A MANUAL SIGNATURE IS NOT REQUIRED.

PAGE 1 OF 1

SOURCE
FORM 05649-0405

PBC

140125

PNC BANK

DATE: FEBRUARY 16, 2007

AQUA AMERICA INC
762 W LANCASTER AVENUE
BRYN MAWR PA 19010

ATTENTION: STEVE ANEALDO

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
PSC-07-0121-WS; ACN 08-003-1-1
Description: Allocated Exp.

(W0817

PBC SOURCE

15625

26-2-V.3

FORM 11B648-0405

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSC-03-T

Swift: PNCCUS33
Telephone: 1-800-682-4689

PNCBANK

DATE: MAY 17, 2007

AQUA AMERICA, INC.
7620 W. LANCASTER AVENUE
BRYN MAWR, PA 19010

ADVICE OF DEBIT

OUR REFERENCE: 18100333-00-000
APPLICANT: AQUA AMERICA, INC.
BENEFICIARY: GELCO CORPORATION D/B/A

WE HAVE DEBITED YOUR DEMAND DEPOSIT NUMBER XXXXXX4208 IN REFERENCE TO STANDBY LETTER OF CREDIT NUMBER 18100333-00-000 FOR THE FOLLOWING:

AUTO-RENEWAL STANDBY	USD	$100.00
TOTAL OF OUR CHARGES:	USD	$100.00

SHOULD YOU REQUIRE ANY ASSISTANCE, PLEASE CONTACT THE GLOBAL TRADE SERVICE OPERATIONS CUSTOMER SERVICE AT 1-800-682-4689. WHEN REFERRING TO THIS LETTER OF CREDIT, REMEMBER TO QUOTE OUR REFERENCE NUMBER 18100333-00-000.

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT. A MANUAL SIGNATURE IS NOT REQUIRED.

SOURCE PBC

FORM116649-0406

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

16425
2-6-13

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSC-03-3

t: PNCCUS33
Telephone: 1-800-682-4689

PNC BANK

DATE: MAR 03, 2007

AQUA AMERICA, INC. ON BEHALF OF
AQUA PENNSYLVANIA, INC.
762 W. LANCASTER AVENUE
BRYN MAWR PA 19010

ATTENTION: STEVE ANZALDO

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

STATEMENT OF FEES AND COMMISSIONS

OUR REFERENCE: 19102047-00-000
APPLICANT: AQUA AMERICA INC. ON BEHALF OF
BENEFICIARY: TOWNSHIP OF LOWER MERION

WE WILL DEBIT YOUR DEMAND DEPOSIT ACCOUNT NUMBER XXXXX4208 (FIFTEEN (15)) DAYS FROM THE DATE OF THIS ADVICE.

STANDBY COMMISSION:

BILLING PERIOD	DAYS	BASIS AMOUNT	RATE	FEES AMOUNT
02/04/2007 05/03/2007	90	216,197.00	.75%	$400.87
				$400.87

TOTAL AMOUNT TO BE DEBITED: $400.87

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT. A MANUAL SIGNATURE IS NOT REQUIRED

SRCE PBC

FORM116459-0106

C-054/04

17-Oct-05

QUA AMERICA
TE .25%
TR 360 C

.05%

LOC NUMBER	FEE PERIOD FROM	TO	NO. OF DAYS	TOTAL LC VALUE	FEE RATE	FEES DUE	FRONTING FEE	TOTAL DUE	
243418	05/23/07	07/01/07	39	1,148,000.00	0.2000%	248.73	62.18	310.92	The Travelers Indemnity Co.
								310.92	
258618	05/23/07	07/01/07	39	934,000.00	0.2000%	202.37	50.59	252.96	Independence Blue Cross
								252.96	
262165	05/23/07	07/01/07	39	1,551,773.00	0.2000%	336.22	84.05	420.27	The Travelers Indemnity Co.
								420.27	
8100333	05/23/07	07/01/07	39	600,000.00	0.2000%	130.00	32.50	162.50	Gulco Corp 4/6/a 66 Capital
								162.50	
100844	05/23/07	07/01/07	39	1,400,000.00	0.2000%	303.33	75.83	379.17	The Travelers Indemnity C.
								379.17	
102047	05/23/07	07/01/07	39	216,197.00	0.2000%	46.84	11.71	58.55	Township of Lower Merion (?)
								58.55	
8102393	05/23/07	07/01/07	39	5,018,045.00	0.2000%	1,087.24	271.81	1,359.05	Ace American Insurance C.
								1,359.05	
							TOTAL	2,943.42	

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

CJW-4
08 WS

PNC BANK 412-768-2296
2007 3:13PM

SOURCE PBC

18625
262.13

2007 3:13PM PNC K 412-768-2296 No. 1458 P. 1/2

CJW 08/08

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

PNC BANK

Agency Services
One PNC Plaza, 22nd Floor
Pittsburgh, PA 15265
412-768-5017

July 9, 2007

Aqua America
Attn: Steve Anzaldo

2 pages
Fax: 610-519-0989

Dear Mr. Anzaldo:

Attached is the invoice spreadsheet for the Standby Letters of Credit fees for Aqua America, for the period 5/2307 to 7/01/07. The Standby Letter of Credit Department will debit this fee from your account # [redacted], on 7/24/07.

If you have any questions, please give me a call at (412) 768-5017.

Thank you.

Margie Podgorski

SOURCE PBC

M:\MARGE\Aqua America, Inc (PSC)\Letter of Credit\LC Standby for Aqua Am.doc

19625
26-2.13

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop P7-PFSC-03-T

Swift: PNCCUS33
Telephone: 1-800-682-4589

PNCBANK

DATE: AUGUST 08, 2007

AQUA AMERICA INC.
ATTENTION: STEVE ANZALDO
762 W. LANCASTER AVENUE
BRYN MAWR PA 19010

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

ADVICE OF DEBIT

OUR REFERENCE: 18102393-000000
APPLICANT: AQUA AMERICA INC.
BENEFICIARY: ACE AMERICAN INSURANCE COMPANY

WE HAVE DEBITED YOUR DEMAND DEPOSIT NUMBER XXXXXX4388 IN REFERENCE TO STANDBY LETTER OF CREDIT NUMBER 18102393-00,000 FOR THE FOLLOWING:

AUTO-RENEWAL STANDBY	USD	$100.00
TOTAL OF OUR CHARGES:	USD	$100.00

SHOULD YOU REQUIRE ANY ASSISTANCE, PLEASE CONTACT THE GLOBAL TRADE SERVICE OPERATIONS CUSTOMER SERVICE AT 1-800-882-4589. WHEN REFERRING TO THIS LETTER OR CREDIT, REMEMBER TO QUOTE OUR REFERENCE NUMBER 18102393-000000.

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT; A MANUAL SIGNATURE IS NOT REQUIRED.

SOURCE PBC

FORM116649-0406

20825
8-2-13

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSC-03-1

Swift: PNCCUS33
Telephone: 1-800-682-4689

PNCBANK

DATE: AUGUST 07, 2007

AQUA AMERICA INC.
ATTENTION: STEVE ANZALDO
762 W. LANCASTER AVENUE
BRYN MAWR PA 19010

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

155,723.00

ADVICE OF DEBIT

OUR REFERENCE: 00262165-00-000
APPLICANT: AQUA AMERICA INC.
BENEFICIARY: THE TRAVELERS INDEMNITY CO

WE HAVE DEBITED YOUR DEMAND DEPOSIT NUMBER XXXXXX4208 IN REFERENCE TO STANDBY LETTER OF CREDIT NUMBER 00262165-00-000 FOR THE FOLLOWING:

AUTO-RENEWAL STANDBY	USD	$100.00
TOTAL OF OUR CHARGES:	USD	$100.00

SHOULD YOU REQUIRE ANY ASSISTANCE, PLEASE CONTACT THE GLOBAL TRADE SERVICE OPERATIONS CUSTOMER SERVICE AT 1-800-682-4689. WHEN REFERRING TO THIS LETTER OF CREDIT, REMEMBER TO QUOTE OUR REFERENCE NUMBER 00262165-00-000.

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT; A MANUAL SIGNATURE IS NOT REQUIRED

SOURCE PBC

FORM116649-0406

21825
26-12-13

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSC-03-1

Swift: PNCCUS33
Telephone: 1-800-682-4689

PNCBANK

DATE: AUGUST 07, 2007

AQUA AMERICA INC.
ATTENTION: STEVE ANZALDO
762 W. LANCASTER AVENUE
BRYN MAWR PA 19010

ADVICE OF DEBIT

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

OUR REFERENCE: 00243418-00-000
APPLICANT: AQUA AMERICA INC.
BENEFICIARY: THE TRAVELERS INDEMNITY CO.

WE HAVE DEBITED YOUR DEMAND DEPOSIT NUMBER XXXXXX4206 IN REFERENCE TO STANDBY LETTER OF CREDIT NUMBER 00243418-00-000 FOR THE FOLLOWING:

AUTO-RENEWAL STANDBY	USD	$100.00
TOTAL OF OUR CHARGES:	USD	$100.00

SHOULD YOU REQUIRE ANY ASSISTANCE, PLEASE CONTACT THE GLOBAL TRADE SERVICE OPERATIONS CUSTOMER SERVICE AT 1-800-682-4689. WHEN REFERRING TO THIS LETTER OR CREDIT REMEMBER TO QUOTE OUR REFERENCE NUMBER 00243418-00-000.

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT, A MANUAL SIGNATURE IS NOT REQUIRED.

SOURCE

22825

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

PNC BANK

Agency Services
One PNC Plaza, 22nd Floor
Pittsburgh, PA 15265
412-768-5017

October 10, 2007

Aqua America
Attn: Steve Anzaldo

2 pages
Fax: 610-519-0989

Dear Mr. Anzaldo:

Attached is the invoice spreadsheet for the Standby Letters of Credit fees for Aqua America, for the period 7/1/07 to 10/01/07. The Standby Letter of Credit Department will debit this fee from your account # [redacted] on 10/12/07.

If you have any questions, please give me a call at (412) 768-5017.

Thank you.

Margie Podgorski

margie.podgorski@PNC.com

SOURCE PBC

23025
26-213

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

24425
26-2.13

AQUA AMERICA
RATE .25% = L/C FEES .2% + FRONTING .05%
QTR 360

LOC NUMBER	FEE PERIOD FROM	TO	NO. OF DAYS	TOTAL LC VALUE	FEE RATE	FEES DUE	FRONTING FEE	TOTAL DUE
243418	07/01/07	10/01/07	92	1,148,000.00	0.2000%	586.76	146.69	733.44
								733.44
258618	07/01/07	10/01/07	92	934,000.00	0.2000%	477.38	119.34	596.72
								596.72
262165	07/01/07	10/01/07	92	1,551,773.00	0.2000%	793.13	198.28	991.41
								991.41
18100333	07/01/07	10/01/07	92	600,000.00	0.2000%	306.67	76.67	383.33
								383.33
18100844	07/01/07	10/01/07	92	1,400,000.00	0.2000%	715.56	178.89	894.44
								894.44
18102047	07/01/07	10/01/07	92	216,197.00	0.2000%	110.50	27.63	138.13
								138.13
18102393	07/01/07	10/01/07	92	5,018,045.00	0.2000%	2,564.78	641.19	3,205.97
								3,205.97
							TOTAL	6,943.45

10,868,915

10/11/07

SOURCE

No. 3474 P. 2
Oct. 10. 2007 11:56AM PNC
IK 412-768-2296

PNC Bank, National Association
Trade Service Operations
3rd Floor
500 First Avenue
Pittsburgh, PA 15219
Mail Stop: P7-PFSC-03-1

Swift: PNCCUS33
Telephone: 1-800-682-4689

PNCBANK

DATE: NOVEMBER 08, 2007

PNCBANK NA
ATTENTION: V.A. MATTALIANO
500 FIRST AVENUE
3RD FLOOR
PITTSBURGH, PA 15219

ADVICE OF DEBIT

OUR REFERENCE: 1020017-00-000 L/C #1810748

WE HAVE DEBITED YOUR DEMAND DEPOSIT NUMBER XXXXXX4208 FOR THE FOLLOWING:

DOMESTIC COURIER	USD	$20.00
STANDBY ISSUANCE FEE	USD	$350.00
TOTAL:	USD	$370.00

SHOULD YOU REQUIRE ANY ASSISTANCE, PLEASE CONTACT THE GLOBAL TRADE SERVICE OPERATIONS CUSTOMER SERVICE AT 1-800-682-4689. WHEN REFERRING TO THIS LETTER OF CREDIT, REMEMBER TO QUOTE OUR REFERENCE NUMBER.

PNC BANK, NATIONAL ASSOCIATION
GLOBAL TRADE SERVICE OPERATIONS

THIS IS A COMPUTER GENERATED DOCUMENT. A MANUAL SIGNATURE IS NOT REQUIRED.

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

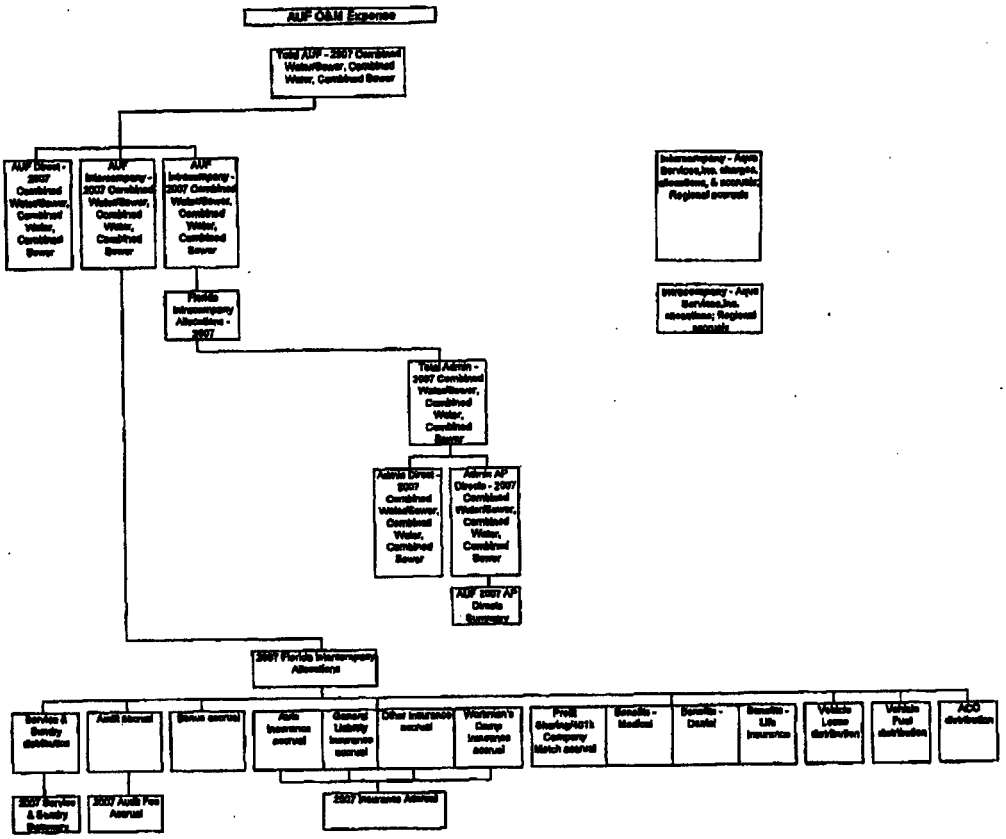
COURSE

FORM116649-0406

25 of 85
26 of 43

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Allocated Expenses
(3) 08/08

Aqua Utilities Florida Expense Flowchart



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

AUF Intercompany and Intercompany Allocations Summary
2007

AA Allocation

MFRs Amounts

Key		Gross Amount	Allocation Basis	Florida Expense Amount: Water Source	Water Amount	Water Destination	Sewer Source	Sewer Amount	Sewer Destination	Allocation Basis	AUF Amount: Water Source	Water Amount	Water Destination	Sewer Source	Sewer Amount	Sewer Destination	
	Intercompany																
1	Service distribution	16,883,912	Combination of Direct Time Charged & # of Customers	2007 Gross Service, Sundry, & AP Direct Billings	485,624					# of customers		239,412			88,811		26-5.1
1	Sundry distribution	6,464,158	Combination of Direct Charges & # of customers	2007 Gross Service, Sundry, & AP Direct Billings	336,882					# of customers		162,891			59,866		
	AA	22,987,370			822,506							Doc Req 13 & 23					
1	Service JE Adj's	(1,121)			(1,121)					# of customers		(553)			(205)		
1	Sundry JE Adj's	2,309			1,669					# of customers		1,057			521		
					823,055	2007 Florida Corp Allocations					2007 Florida Corp Allocations	398,428 (A)	B-5 Intercompany	2007 Florida Corp Allocations	148,339 (A)	B-5 Intercompany	26-5.5
2	Audit - 2008 accrual	1,972,597	# of customers	AUF 2007 Audit Fees Accrual Support	57,475					# of customers							
	AA																
2	Audit - Prior year adj's, additional billings				(536)					# of customers							
2	Audit - Regional accrual				(45,095)					# of customers							
					11,845	2007 Florida Corp Allocations					2007 Florida Corp Allocations	6,921 (A)	B-5 Intercompany	2007 Florida Corp Allocations	2,385 (A)	B-5 Intercompany	26-5.6
3	Bonus accrual	14,011			14,011	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	6,578 (A)	B-5 Intercompany	2007 Florida Corp Allocations	2,442 (A)	B-5 Intercompany	26-5.7
	FL																
4	Insurance - Auto	535,229	Combination of # of Vehicles & Experience Rate	2007 Insurance Accrual Support	39,992	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	18,999 (A)	B-5 Intercompany	2007 Florida Corp Allocations	7,055 (A)	B-5 Intercompany	
4	Insurance - General Liability	3,734,264	Combination of Revenue, Payroll, & Experience Rate	2007 Insurance Accrual Support	155,133	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	75,265 (A)	B-5 Intercompany	2007 Florida Corp Allocations	28,114 (A)	B-5 Intercompany	
	AA																
4	Insurance - Other	1,818,433	Combination of Payroll & Accrued Value	2007 Insurance Accrual Support	91,118	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	24,681 (A)	B-5 Intercompany	2007 Florida Corp Allocations	9,272 (A)	B-5 Intercompany	26-5.8
4	Insurance - Workmen's Comp	1,808,778	Combination of Payroll & Experience Rate	2007 Insurance Accrual Support	29,261	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	11,373 (A)	B-5 Intercompany	2007 Florida Corp Allocations	4,214 (A)	B-5 Intercompany	
		7,916,600			305,494												
5	Profit Sharing/401k Company Match	70,197			70,197	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	33,766 (A)	B-5 Intercompany	2007 Florida Corp Allocations	12,515 (A)	B-5 Intercompany	26-5.9
	FL																
6	Vehicle Fuel (GE Fleet Charges)	286,537			286,537						Doc Req 14						
	Misc Other Fuel	565			565												
	FL	286,102			286,102	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	149,839 (B)	B-5 Intercompany	2007 Florida Corp Allocations	52,674 (C)	B-5 Intercompany	26-5.10
7	Vehicle Leasing, Repairs, Support (GE Fleet Charges)	283,566			283,566						Doc Req 14						
	Misc Other Charges	15,439			15,439												
	FL	299,005			299,005	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	145,427 (B)	B-5 Intercompany	2007 Florida Corp Allocations	54,307 (C)	B-5 Intercompany	26-5.11
8	ADD distribution	7,951,719	# of customers no Sewer	2007 Gross Service, Sundry, & AP Direct Billings	398,016	2007 Florida Corp Allocations				# of customers	2007 Florida Corp Allocations	192,976 (A)	B-5 Intercompany	2007 Florida Corp Allocations	72,157 (A)	B-5 Intercompany	26-5.12
	AA										Doc Req 17				(D)		
9	Benefits distribution - Medical	883,409			883,409	2007 Florida Corp Allocations				2008 Payroll	2007 Florida Corp Allocations	397,491 (E)	B-5 Intercompany	2007 Florida Corp Allocations	180,891	B-5 Intercompany	
9	Benefits distribution - Dental	46,345			46,345	2007 Florida Corp Allocations				2008 Payroll	2007 Florida Corp Allocations	17,494 (E)	B-5 Intercompany	2007 Florida Corp Allocations	9,182	B-5 Intercompany	
9	Benefits distribution - Life Insurance	23,891			23,891	2007 Florida Corp Allocations				2008 Payroll	2007 Florida Corp Allocations	16,362 (E)	B-5 Intercompany	2007 Florida Corp Allocations	8,448	B-5 Intercompany	
	Intercompany (Florida Activity)																
10	Intercompany AP Direct	11,134,552	Various	2007 Gross Service, Sundry, & AP Direct Billings	48,999					# of customers							
	AA										Doc Req 22						26-5.14
10	Other Direct Charges	2,897,420			2,097,420												
	FL				2,136,369	2007 Florida Intercompany Allocations					2007 Florida Intercompany Allocations	831,293	B-5 Intercompany	2007 Florida Intercompany Allocations	888,888	B-5 Intercompany	

(A) Traced to MFRs 26-5.3
26-5.4

(B) = 286,0670 (C) = 106,941 (A)
(D) = 349,1220 (D) = 165,259 (A)

(E) 2006 Payroll Allocations; 2007 Actual Expenses

PBC

COPY

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

CW 04/08

26-5.0

Detail of Operation & Maintenance Expenses - Combined Water & Sewer

Florida Public Service Commission

AUP Total Water & Sewer

Schedule: B-5/B-6
Page: 1 of 1
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [X]

Line No.	Account No. and Name	(1) 2007 Per Books	(9) 2007 Normalizations	(11) 2007 Normalized	(12) 2007 Pro Forma Adjs	(13) 2007 Pro Forma
1	301/70 Salaries & Wages - Employees	1,731,562	(15,530)	1,716,023	348,367	2,064,390
2	303/70 Salaries & Wages - Officers, Exec.	128,362	0	128,362	0	128,362
3	304/70 Employee Pensions & Benefits	363,997	0	363,997	46,208	410,205
4	610 Purchased Water	988,493	58,110	1,046,603	97,281	1,143,883
	710 Purchased Sewage Treatment	159,230	57,777	217,007	56,037	273,044
	711 Sludge Removal Expense	377,649	(15,400)	362,249	29,654	391,903
5	315/71 Purchased Power	642,164	0	642,164	0	642,164
6	316/71 Fuel for Purchased Power	19,441	0	19,441	0	19,441
7	318/71 Chemicals	267,750	0	267,750	22,680	290,430
8	320/72 Materials & Supplies	182,311	0	182,311	0	182,311
9	331/73 Contractual Services - Engineering	17,230	0	17,230	0	17,230
10	332/73 Contractual Services - Accounting	(9,511)	29,631	20,120	0	20,120
11	333/73 Contractual Services - Legal	67,390	0	67,390	0	67,390
12	334/73 Contractual Services - Mgmt. Fees	549,306	8,379	557,685	(14,259)	543,426
13	335/73 Contractual Services - Testing	280,727	0	280,727	0	280,727
14	336/73 Contractual Services - Other	1,174,077	24,875	1,198,952	47,108	1,246,060
15	341/74 Rental of Building/Real Prop.	174,304	(22,615)	151,688	6,531	157,219
16	342/74 Rental of Equipment	13,571	0	13,571	0	13,571
17	350/75 Transportation Expenses	347,230	0	347,230	31,763	378,993
18	358/75 Insurance - Vehicle	25,992	0	25,992	0	25,992
19	357/75 Insurance - General Liability	103,427	0	103,427	0	103,427
20	358/75 Insurance - Workman's Comp.	15,504	0	15,504	0	15,504
21	359/75 Insurance - Other	34,109	0	34,109	0	34,109
22	360/76 Advertising Expense	1,527	0	1,527	0	1,527
23	366/76 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
24	367/76 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
25	370/77 Bad Debt Expense	136,009	0	136,009	0	136,009
26	375/77 Miscellaneous Expense	422,848	57,544	480,391	39,508	519,899
27	TOTAL WATER O & M EXPENSES	(A) 8,214,687	182,772	8,397,458	709,878	9,107,335

(A) See W/P 26-5.2 for Monthly Amounts
See W/P 26-5.3 for Water Amounts
See W/P 26-5.4 for Sewer Amounts

Total of all Systems and Allocated Amounts

printed 4/17/2008 3:02 PM

PBC

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

CW 08/08

Description: Allocated Expenses

Florida Public Service Commission
Schedule: B-5/B-6
Page: 1 of 4
Preparer: Rick Drager

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Total O&M Expenses by Month

AUF — Total Water & Sewer

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Unadjusted per Books).

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Per Books Annual
1	301/70 Salaries & Wages - Employees	145,887	131,970	155,918	140,637	154,226	149,810	146,194	164,541	742,485	169,751	(519,555)	129,508	1,731,552
2	303/70 Salaries & Wages - Officers, Exec.	12,063	12,564	(28,585)	12,874	13,265	17,501	16,918	15,771	125,980	22,286	(108,399)	16,121	128,362
3	304/70 Employee Pensions & Benefits	33,997	33,081	24,217	32,534	31,979	31,755	23,128	31,719	6,798	32,068	53,220	29,400	363,997
4	610 Purchased Water	85,234	76,272	75,853	87,119	80,334	83,018	85,772	71,389	82,151	76,761	87,410	97,380	988,493
	710 Purchased Sewage Treatment	12,531	13,867	12,578	12,956	14,204	11,802	12,336	12,718	13,691	11,746	18,265	14,837	159,230
	711 Sludge Removal Expense	23,878	37,779	32,949	40,533	32,449	28,857	28,181	32,901	41,585	31,236	14,633	32,688	377,649
5	315/71 Purchased Power	47,512	51,081	54,879	55,695	54,791	55,127	56,638	51,660	67,184	52,360	44,821	50,387	642,164
6	316/71 Fuel for Purchased Power	567	1,052	1,717	2,798	3,449	775	120	700	3,845	736	2,290	1,391	19,441
7	318/71 Chemicals	7,049	23,658	24,305	19,308	27,161	24,542	23,561	25,341	32,143	7,085	23,147	30,369	267,750
8	320/72 Materials & Supplies	7,484	31,053	10,436	14,589	13,008	20,903	16,282	20,921	30,016	14,619	(9,602)	12,599	182,311
9	331/73 Contractual Services - Engineering	1,176	1,176	1,176	1,434	3,871	1,176	1,451	1,678	1,868	740	740	740	17,230
10	332/73 Contractual Services - Accounting	6,895	6,010	6,004	(21,052)	3,507	3,504	3,457	3,502	(2,470)	3,418	3,842	(26,127)	(9,511)
11	333/73 Contractual Services - Legal	8,286	2,283	6,719	6,032	3,548	5,898	9,958	3,330	39,076	5,460	(30,349)	7,151	67,390
12	334/73 Contractual Services - Mgmt. Fees	38,787	36,719	43,796	58,104	56,477	52,392	37,829	22,873	68,454	40,853	51,117	43,904	549,306
13	335/73 Contractual Services - Testing	15,883	20,380	25,251	22,095	18,380	25,692	18,049	29,703	29,193	20,054	17,193	36,874	280,727
14	336/73 Contractual Services - Other	78,351	89,883	82,856	82,971	81,988	96,409	95,193	120,547	338,849	101,468	(110,880)	116,343	1,174,077
15	341/74 Rental of Building/Real Prop.	9,883	9,893	11,851	10,817	11,288	12,308	14,573	14,138	138,761	19,350	(128,839)	50,503	174,304
16	342/74 Rental of Equipment	791	776	979	1,068	1,035	1,156	1,884	1,323	11,015	1,555	(9,547)	1,436	13,571
17	350/75 Transportation Expenses	25,701	28,577	29,066	27,191	31,870	28,059	24,648	32,892	(17,481)	30,701	78,570	26,617	347,230
18	356/75 Insurance - Vehicle	2,167	2,167	2,168	2,167	2,167	2,168	2,142	2,169	2,194	2,171	2,141	2,170	25,992
19	357/75 Insurance - General Liability	8,624	8,623	8,626	8,624	8,625	8,626	8,524	8,632	8,732	8,637	8,521	8,633	103,427
20	358/75 Insurance - Workman's Comp.	1,293	1,293	1,293	1,293	1,293	1,293	1,278	1,294	1,309	1,295	1,277	1,294	15,504
21	359/75 Insurance - Other	2,841	2,841	2,854	2,853	2,853	2,842	2,808	2,844	2,876	2,845	2,807	2,844	34,109
22	360/76 Advertising Expense	49	119	59	54	594	61	72	70	689	332	(640)	68	1,527
23	368/76 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	367/76 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	370/77 Bad Debt Expense	(1,785)	8,706	25,730	19,813	13,385	14,698	21,061	21,088	18,073	57,425	(54,431)	(7,713)	136,009
26	375/77 Miscellaneous Expense	33,278	37,953	30,585	27,311	33,492	31,168	35,090	36,412	306,897	42,893	(259,767)	68,585	422,848
27	TOTAL WATER O & M EXPENSES	606,421	699,578	643,063	689,918	698,979	711,739	667,247	729,136	2,093,714	777,955	(822,714)	749,851	8,214,687

(A) = The Sum of 26-5.2 p3 to P5

printed 4/17/2008 3:00 PM

PBC

26-5.2

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

CW 08/08

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Direct Expenses by Month

Florida Public Service Commission

Schedule: B-5/B-6
Page: 2 of 4
Preparer: Rick Drager

AUF — Direct Water & Sewer

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the year 2007.

Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	301/70 Salaries & Wages - Employees	99,071	86,055	99,779	89,595	100,849	91,505	77,159	97,566	85,126	98,088	90,782	85,084	1,080,637
2	303/70 Salaries & Wages - Officers, Exec.	0	(0)	0	(0)	0	(0)	0	(0)	0	0	0	0	0
3	304/70 Employee Pensions & Benefits	(9,592)	(12,243)	(10,966)	(12,439)	(11,253)	(9,837)	(18,776)	(9,870)	(11,221)	(9,447)	(11,764)	(13,416)	(140,827)
4	610 Purchased Water	85,234	78,272	75,653	87,119	80,334	83,018	85,772	71,389	82,151	76,761	87,410	97,380	988,493
	710 Purchased Sewage Treatment	12,531	13,867	12,578	12,956	14,204	11,802	12,336	12,718	13,691	11,746	16,265	14,537	159,230
	711 Sludge Removal Expense	23,878	37,779	32,849	40,533	32,449	28,857	28,181	32,901	41,585	31,236	14,633	32,668	377,549
5	615/711 Purchased Power	46,791	50,374	54,014	54,906	53,969	54,229	55,575	50,629	57,062	50,978	54,219	49,394	632,141
6	616/711 Fuel for Purchased Power	567	1,052	1,717	2,798	3,449	775	120	700	3,845	736	2,290	1,391	19,441
7	618/711 Chemicals	7,049	23,658	24,305	19,308	27,151	24,542	23,881	25,341	32,143	7,065	23,147	30,369	267,750
8	620/721 Materials & Supplies	6,347	29,937	9,075	13,344	11,711	19,487	14,605	19,294	14,047	12,392	5,225	11,033	166,496
9	631/731 Contractual Services - Engineering	1,176	1,176	1,176	1,434	3,871	1,176	1,451	1,678	1,868	740	740	740	17,230
10	632/731 Contractual Services - Accounting	(0)	(0)	(0)	(17,470)	0	0	(0)	(0)	0	(0)	(0)	(0)	(17,470)
11	633/731 Contractual Services - Legal	5,858		3,927	3,484	894	2,997	6,525		6,390	902		3,947	35,023
12	634/731 Contractual Services - Mgmt. Fees	0	0	(0)	0	0	0	0	(0)	(0)	(0)	(0)	(0)	0
13	635/731 Contractual Services - Testing	15,798	20,296	25,149	22,002	18,263	25,586	17,924	29,581	27,998	19,888	18,902	38,756	279,544
14	636/731 Contractual Services - Other	40,398	54,740	48,338	45,227	42,288	58,261	51,673	78,635	104,288	46,468	60,282	71,568	700,176
15	641/741 Rental of Building/Real Prop.												36,899	36,899
16	642/741 Rental of Equipment	32	32	70	238	170	211	768	238	367	170	340	392	3,027
17	650/751 Transportation Expenses	146	(0)	868	106	53	65	(0)	302	52	238	(0)	30	1,862
18	656/751 Insurance - Vehicle	(0)	0	0	0	0	0	0	0	0	0	0	0	0
19	657/751 Insurance - General Liability	0	(0)	1	0	(0)	1	0	0	0	(0)	(0)	(0)	1
20	658/751 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	0	0	0
21	659/751 Insurance - Other	0	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)
22	660/761 Advertising Expense		71			538					236			845
23	666/761 Reg. Comm. Exp. - Rate Case Amort.													
24	667/761 Reg. Comm. Exp. - Rate Case Other													
25	670/771 Bad Debt Expense	(1,154)	9,325	26,486	20,303	14,083	15,683	21,991	21,969	25,924	58,859	(82,849)	(6,845)	144,775
26	675/771 Miscellaneous Expense	13,048	18,111	6,305	5,167	10,426	5,972	5,257	6,470	22,832	3,281	3,986	40,706	141,558
27	TOTAL WATER O & M EXPENSES	347,276	410,502	409,422	388,613	403,459	414,529	384,219	437,541	509,147	412,138	303,219	474,615	4,894,681

printed 4/17/2008 3:00 PM

PBC

CW 08/08

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

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Intercompany Expenses

Florida Public Service Commission

Schedule: B-5/B-6
Page: 3 of 4
Preparer: Rick Dreger

4085
26-5,7

AUF **Intercompany Water & Sewer**

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the year 2007.

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	301/70 Salaries & Wages - Employees													
2	303/70 Salaries & Wages - Officers, Exec.	3,479	4,145	(38,878)	3,479	3,479	6,811	4,260	3,491	5,457	5,482	3,507	4,305	9,017
3	304/70 Employee Pensions & Benefits	45,199	46,902	37,115	48,834	45,067	43,396	44,277	43,881	40,813	44,686	44,005	45,031	526,996
4	610 Purchased Water													
	710 Purchased Sewage Treatment													
	711 Sludge Removal Expense													
5	315/71 Purchased Power													
6	316/71 Fuel for Purchased Power													
7	318/71 Chemicals													
8	320/72 Materials & Supplies													
9	331/73 Contractual Services - Engineering													
10	332/73 Contractual Services - Accounting	6,919	6,033	6,033	(3,557)	3,533	3,533	3,491	3,536	(2,139)	3,464	3,535	(26,095)	8,266
11	333/73 Contractual Services - Legal													
12	334/73 Contractual Services - Mgmt. Fees	38,748	36,680	43,748	58,060	56,432	52,343	37,770	22,818	57,898	40,776	51,632	43,850	548,757
13	335/73 Contractual Services - Testing													
14	336/73 Contractual Services - Other	22,937	20,415	18,511	21,308	22,579	19,446	21,376	22,429	23,512	23,696	24,901	24,103	265,112
15	341/74 Rental of Building/Real Prop.													
16	342/74 Rental of Equipment													
17	350/75 Transportation Expenses	28,981	31,937	32,307	30,833	35,524	32,262	29,701	37,491	30,597	37,171	34,901	31,303	393,007
18	356/75 Insurance - Vehicle	2,165	2,165	2,165	2,165	2,165	2,165	2,139	2,167	2,167	2,167	2,167	2,167	25,985
19	357/75 Insurance - General Liability	8,616	8,616	8,616	8,616	8,616	8,616	8,513	8,621	8,623	8,622	8,622	8,623	103,318
20	358/75 Insurance - Workman's Comp.	1,292	1,292	1,292	1,292	1,292	1,292	1,276	1,292	1,293	1,293	1,293	1,293	15,488
21	359/75 Insurance - Other	2,838	2,838	2,851	2,851	2,851	2,838	2,804	2,840	2,840	2,840	2,840	2,840	34,073
22	360/76 Advertising Expense													
23	366/76 Reg. Comm. Exp. - Rate Case Amort.													
24	367/76 Reg. Comm. Exp. - Rate Case Other													
25	370/77 Bad Debt Expense													
26	375/77 Miscellaneous Expense													
27	TOTAL WATER O & M EXPENSES	159,173	161,024	113,759	171,881	181,537	172,702	165,608	148,574	180,861	170,076	177,403	137,420	1,930,018

printed 4/17/2008 3:00 PM

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

CW 08/08

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Intracompany Expenses

Florida Public Service Commission

AUF | **Intracompany Water & Sewer**

Schedule: B-5/B-6
Page: 4 of 4
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the year 2007.

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual
1	301/70 Salaries & Wages - Employees	46,816	45,916	56,139	51,242	53,377	58,306	69,035	66,875	657,339	91,883	(610,337)	64,444	550,815
2	303/70 Salaries & Wages - Officers, Exec.	8,584	8,419	10,293	9,396	9,787	10,690	12,658	12,260	120,524	16,806	(111,906)	11,816	119,346
3	304/70 Employee Pensions & Benefits	(1,609)	(1,578)	(1,930)	(1,761)	(1,835)	(2,004)	(2,373)	(2,302)	(22,584)	(3,151)	20,979	(2,215)	(22,373)
4	610 Purchased Water 710 Purchased Sewage Treatment 711 Sludge Removal Expense													
5	615/711 Purchased Power	721	707	864	789	822	898	1,063	1,031	10,122	1,411	(9,398)	992	10,023
6	616/711 Fuel for Purchased Power													
7	618/711 Chemicals													
8	620/721 Materials & Supplies	1,137	1,115	1,384	1,245	1,297	1,416	1,677	1,627	15,969	2,227	(14,827)	1,566	15,813
9	631/73 Contractual Services - Engineering													
10	632/73 Contractual Services - Accounting	(24)	(23)	(28)	(26)	(27)	(29)	(35)	(34)	(330)	(46)	307	(32)	(327)
11	633/73 Contractual Services - Legal	2,328	2,283	2,791	2,548	2,654	2,899	3,433	3,330	32,686	4,558	(30,349)	3,204	32,367
12	634/73 Contractual Services - Mgmt. Fees	40	39	47	43	45	49	58	57	555	77	(515)	54	549
13	635/73 Contractual Services - Testing	85	83	102	93	97	106	125	122	1,195	167	(1,109)	117	1,183
14	636/73 Contractual Services - Other	15,017	14,728	18,007	16,437	17,121	18,702	22,144	21,483	210,850	29,402	(195,773)	20,671	208,789
15	641/74 Rental of Building/Real Prop.	9,883	9,693	11,851	10,817	11,268	12,308	14,573	14,138	138,761	19,350	(128,839)	13,604	137,405
16	642/74 Rental of Equipment	758	744	909	830	865	944	1,118	1,085	10,648	1,485	(9,887)	1,044	10,544
17	650/75 Transportation Expenses	(3,428)	(3,360)	(4,109)	(3,750)	(3,907)	(4,267)	(5,053)	(4,902)	(48,109)	(6,709)	44,669	(4,717)	(47,639)
18	656/75 Insurance - Vehicle	2	2	2	2	2	2	3	3	27	4	(25)	3	27
19	657/75 Insurance - General Liability	8	8	9	9	9	10	11	11	109	15	(101)	11	108
20	658/75 Insurance - Workman's Comp.	1	1	1	1	1	1	2	2	18	2	(15)	2	18
21	659/75 Insurance - Other	3	3	3	3	3	3	4	4	36	5	(33)	4	36
22	660/76 Advertising Expense	48	48	59	54	56	61	72	70	689	96	(640)	68	683
23	666/76 Reg. Comm. Exp. - Rate Case Amort.													
24	667/76 Reg. Comm. Exp. - Rate Case Other													
25	670/77 Bad Debt Expense	(630)	(618)	(756)	(690)	(719)	(785)	(929)	(902)	(8,850)	(1,234)	8,218	(868)	(8,764)
26	675/77 Miscellaneous Expense	20,231	19,842	24,260	22,144	23,066	25,196	29,833	28,943	284,064	39,612	(263,783)	27,849	281,266
27	**TOTAL WATER O & M EXPENSES**	99,972	98,050	119,881	109,424	113,963	124,508	147,420	143,021	1,403,706	195,741	(1,303,336)	137,616	1,389,987
	##### 675863 Service & Sundry Input to be allocated to lines 1-25	99,972	98,050	119,881	109,424	113,963	124,508	147,420	143,021	1,403,706	195,741	(1,303,336)	137,616	1,389,987

printed 4/17/2008 3:00 PM

PBC

5415
26-5.0

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

CW 08/08

185
26-5.3

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

AUF Total Water

Schedule: B-5
Page: 1 of 1
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [X]

Line No.		(1) Account No. and Name	(9) 2007 Per Books	(11) 2007 Normalizations	(12) 2007 Normalized	(13) 2007 Pro Forma Adjs	(12) 2007 Pro Forma
1	601	Salaries & Wages - Employees	1,104,198	(2,407)	1,101,791	266,825	1,368,616
2	603	Salaries & Wages - Officers, Exec.	77,092		77,092		77,092
3	604	Employee Pensions & Benefits	234,679		234,679	30,339	265,017
4	610	Purchased Water	988,493	58,110	1,046,603	97,281	1,143,883
5	615	Purchased Power	352,030		352,030		352,030
6	616	Fuel for Purchased Power	16,826		16,826		16,826
7	618	Chemicals	124,645		124,645	22,680	147,325
8	620	Materials & Supplies	117,401		117,401		117,401
9	631	Contractual Services - Engineering	10,439		10,439		10,439
10	632	Contractual Services - Accounting	(6,765)	21,576	14,811		14,811
11	633	Contractual Services - Legal	52,676		52,676		52,676
12	634	Contractual Services - Mgmt. Fees	399,751	6,101	405,852	(10,383)	395,469
13	635	Contractual Services - Testing	152,192		152,192		152,192
14	636	Contractual Services - Other	827,878	18,113	845,991	(55,711)	790,280
15	641	Rental of Building/Real Prop.	81,188		81,188	4,026	85,215
16	642	Rental of Equipment	7,651		7,651		7,651
17	650	Transportation Expenses	258,770		258,770	23,128	281,898
18	656	Insurance - Vehicle	18,915		18,915		18,915
19	657	Insurance - General Liability	75,268		75,268		75,268
20	658	Insurance - Workman's Comp.	11,283		11,283		11,283
21	659	Insurance - Other	24,822		24,822		24,822
22	660	Advertising Expense	1,248		1,248		1,248
23	666	Reg. Comm. Exp. - Rate Case Amort.	0		0		0
24	667	Reg. Comm. Exp. - Rate Case Other	0		0		0
25	670	Bad Debt Expense	111,678		111,678		111,678
26	675	Miscellaneous Expense	265,369	235,102	501,472	28,768	530,240
							0
27		TOTAL WATER O & M EXPENSES	5,107,527	337,595	5,445,122	406,954	5,852,077

printed 4/17/2008 3:02 PM

PBC

CW 08/08

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-693-1-1

Description: Allocated Expenses

Detail of Operation & Maintenance Expenses By Month - Water
Total O&M Expenses by Month

Florida Public Service Commission

AUF **Total Water**

Schedule: D-3a(w)
Page: 1 of 4
Preparer: Rick Dreger

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Unadjusted per Books).

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Per Books Annual
1	601	Salaries & Wages - Employees	94,953	85,536	100,471	92,028	99,721	96,661	92,833	102,760	425,714	117,596	(282,871)	79,596	1,104,198
2	603	Salaries & Wages - Officers, Exec.	7,605	8,084	(22,157)	8,063	8,317	11,259	10,489	9,757	71,949	13,737	(59,987)	9,975	77,092
3	604	Employee Pensions & Benefits	24,470	24,295	14,232	21,252	20,369	21,272	16,573	20,316	4,457	19,803	29,712	17,929	234,679
4	610	Purchased Water	85,234	76,272	76,663	87,119	80,334	63,018	85,772	71,369	82,151	78,761	87,410	97,380	988,493
5	615	Purchased Power	25,519	28,833	27,501	30,194	30,246	32,239	32,736	28,575	36,882	29,091	22,772	27,442	362,030
6	616	Fuel for Purchased Power	567	1,052	859	2,798	2,748	775	120	700	2,983	736	1,915	1,391	16,826
7	618	Chemicals	3,395	9,078	10,541	8,965	12,850	12,422	13,319	9,841	15,311	3,566	11,478	13,878	124,845
8	620	Materials & Supplies	4,605	21,558	6,715	8,307	8,101	11,396	12,355	15,212	17,649	8,647	(5,586)	8,240	117,401
9	631	Contractual Services - Engineering	746	746	746	1,003	746	746	1,021	1,248	1,706	578	578	578	10,439
10	632	Contractual Services - Accounting	5,020	4,376	4,373	(16,196)	2,555	2,554	2,622	2,555	(1,744)	2,498	2,746	(19,020)	(6,765)
11	633	Contractual Services - Legal	7,334	1,369	5,590	4,989	2,463	4,707	7,056	1,957	24,825	3,545	(16,981)	5,802	52,676
12	634	Contractual Services - Mgmt. Fees	26,781	26,712	31,860	42,271	41,088	38,115	27,637	16,647	49,754	29,736	37,309	31,961	399,751
13	635	Contractual Services - Testing	10,944	11,586	13,067	12,659	11,093	11,799	8,383	16,060	19,242	9,277	9,185	18,866	152,182
14	636	Contractual Services - Other	43,906	47,845	42,890	43,767	45,902	50,453	55,629	68,130	171,457	55,595	(60,900)	63,402	627,876
15	641	Rental of Building/Real Prop.	5,841	5,812	7,059	6,392	6,662	7,257	8,505	8,307	78,262	11,220	(72,004)	7,875	81,188
16	642	Rental of Equipment	480	478	612	661	614	701	755	741	6,238	984	(5,455)	862	7,851
17	650	Transportation Expenses	19,206	21,223	21,322	20,326	23,538	21,023	18,678	24,422	(4,854)	23,414	50,378	20,093	258,770
18	656	Insurance - Vehicle	1,577	1,577	1,577	1,577	1,577	1,577	1,559	1,579	1,593	1,580	1,564	1,579	18,915
19	657	Insurance - General Liability	6,274	6,273	6,275	6,274	6,274	6,275	6,205	6,264	6,340	6,287	6,222	6,285	75,268
20	658	Insurance - Workman's Comp.	940	940	941	941	941	941	930	942	950	942	933	942	11,283
21	659	Insurance - Other	2,067	2,067	2,076	2,076	2,076	2,067	2,044	2,070	2,069	2,071	2,050	2,070	24,822
22	660	Advertising Expense	29	100	35	32	571	36	42	41	369	291	(358)	39	1,248
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	(3,430)	8,582	25,412	12,567	14,514	7,797	15,639	28,879	(10,681)	57,567	(28,775)	(16,282)	111,678
26	675	Miscellaneous Expense	24,020	23,480	18,668	16,393	22,378	19,127	19,481	21,170	166,494	24,579	(144,902)	54,499	265,369
27		TOTAL WATER O & M EXPENSES	398,067	415,832	396,315	415,487	444,676	444,419	439,895	458,602	1,171,136	500,261	(413,360)	435,386	5,107,527

(A) = Sum of 265.3 p3 to p5.

printed 4/17/2008 3:00 PM

PBC

2045
26-5.3

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

Description: Allocated Expenses

Detail of Operation & Maintenance Expenses By Month -Water
Direct Expenses by Month

Florida Public Service Commission

AUF Direct Water

Schedule: D-3a(w)
Page: 2 of 4
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the year 2007.

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	601	Salaries & Wages - Employees	67,281	58,003	67,032	61,749	67,163	62,481	52,343	63,409	54,973	64,443	58,428	42,290	719,596
2	603	Salaries & Wages - Officers, Exec.	0	(0)	0	(0)	0	(0)	0	(0)	0	0	0	0	0
3	604	Employee Pensions & Benefits	(4,501)	(5,875)	(8,908)	(8,762)	(8,453)	(6,357)	(11,485)	(7,450)	(9,772)	(8,003)	(11,219)	(10,741)	(101,224)
4	610	Purchased Water	85,234	76,272	75,653	87,119	80,334	83,018	85,772	71,389	82,151	76,761	87,410	97,380	988,493
5	615	Purchased Power	25,093	26,409	26,985	29,728	29,760	31,710	32,115	27,989	33,174	28,272	28,025	26,868	346,108
6	616	Fuel for Purchased Power	567	1,052	859	2,796	2,748	775	120	700	2,963	736	1,915	1,391	16,628
7	618	Chemicals	3,395	9,078	10,541	8,965	12,850	12,422	13,319	9,841	15,311	3,565	11,478	13,878	124,845
8	620	Materials & Supplies	3,933	20,889	5,903	7,571	7,335	10,563	11,376	14,256	8,843	7,656	2,700	7,334	108,058
9	631	Contractual Services - Engineering	746	746	746	1,003	746	746	1,021	1,248	1,706	578	578	578	10,439
10	632	Contractual Services - Accounting	(0)	(0)	0	(12,593)	0	0	(0)	(0)	0	(0)	(0)	(0)	(12,593)
11	633	Contractual Services - Legal	5,958		3,827	3,484	894	2,997	5,053		6,390	902		3,947	33,551
12	634	Contractual Services - Mgmt. Fees	0	0	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
13	635	Contractual Services - Testing	10,894	11,536	13,006	12,604	11,035	11,737	8,319	16,009	16,588	9,180	9,805	16,800	151,493
14	636	Contractual Services - Other	18,343	23,959	18,695	18,551	19,350	25,277	27,141	39,176	35,417	21,364	30,380	33,864	311,537
15	641	Rental of Building/Real Prop.													
16	642	Rental of Equipment	32	32	70	171	103	144	103	104	232	103	70	257	1,421
17	650	Transportation Expenses	146	(0)	262	108	0	85	0	2	0	238	(0)	30	851
18	656	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
19	657	Insurance - General Liability	0	(0)	0	0	(0)	0	(0)	0	0	(0)	(0)	(0)	1
20	658	Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0	0	(0)	0	0	0
21	659	Insurance - Other	0	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)
22	660	Advertising Expense		71			538					236			845
23	666	Reg. Comm. Exp. - Rate Case Amort.													
24	667	Reg. Comm. Exp. - Rate Case Other													
25	670	Bad Debt Expense	(3,058)	9,952	25,862	12,984	14,939	8,260	16,062	29,409	(5,689)	58,283	(33,367)	(15,780)	116,856
26	675	Miscellaneous Expense	12,082	11,562	4,218	3,309	8,741	4,270	2,070	4,165	6,281	1,610	2,502	38,376	99,186
27		TOTAL WATER O & M EXPENSES	226,124	242,686	245,154	226,789	248,082	248,106	243,348	270,226	250,346	285,825	188,705	258,493	2,915,869

printed 4/17/2008 3:00 PM

PBC

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

CW 08/06

Detail of Operation & Maintenance Expenses By Month -Water
Intercompany Expenses

Florida Public Service Commission

AUF — Intercompany Water

Schedule: D-3a(w)
Page: 3 of 4
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the year 2007.

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	601	Salaries & Wages - Employees													
2	603	Salaries & Wages - Officers, Exec.	2,531	3,016	(28,288)	2,531	2,531	4,956	3,102	2,542	3,974	3,992	2,553	3,135	6,575
3	604	Employee Pensions & Benefits	29,923	31,116	23,966	31,054	29,907	28,810	29,443	29,118	26,972	29,633	29,206	28,952	349,123
4	610	Purchased Water													
5	615	Purchased Power													
6	616	Fuel for Purchased Power													
7	618	Chemicals													
8	620	Materials & Supplies													
9	631	Contractual Services - Engineering													
10	632	Contractual Services - Accounting	5,034	4,389	4,389	(2,588)	2,571	2,571	2,542	2,574	(1,558)	2,622	2,574	(19,001)	6,021
11	633	Contractual Services - Legal													
12	634	Contractual Services - Mgmt. Fees	26,738	26,689	31,832	42,245	41,061	38,066	27,503	16,614	49,441	29,691	37,597	31,930	399,426
13	635	Contractual Services - Testing													
14	636	Contractual Services - Other	16,689	14,855	13,468	15,504	16,429	14,149	15,565	16,332	17,120	17,181	18,132	17,551	192,975
15	641	Rental of Building/Real Prop.													
16	642	Rental of Equipment													
17	650	Transportation Expenses	21,087	23,238	23,507	22,435	25,847	23,474	21,627	27,299	22,279	27,066	25,413	22,793	286,067
18	656	Insurance - Vehicle	1,575	1,575	1,575	1,575	1,575	1,575	1,558	1,576	1,578	1,578	1,578	1,578	18,899
19	657	Insurance - General Liability	6,269	6,269	6,269	6,269	6,269	6,269	6,199	6,277	6,279	6,278	6,278	6,279	75,203
20	658	Insurance - Workman's Comp.	940	940	940	940	940	940	929	941	941	941	941	941	11,273
21	659	Insurance - Other	2,065	2,065	2,074	2,074	2,074	2,065	2,042	2,068	2,068	2,068	2,068	2,068	24,801
22	660	Advertising Expense													
23	666	Reg. Comm. Exp. - Rate Case Amort.													
24	667	Reg. Comm. Exp. - Rate Case Other													
25	670	Bad Debt Expense													
26	675	Miscellaneous Expense													
27		TOTAL WATER O & M EXPENSES	112,852	114,152	79,755	122,040	129,205	122,695	110,509	105,344	129,095	120,952	126,341	97,225	1,370,364

12.5414%

A = TM Recd to w/p 26-5.1 - the summary schedule

4 of 5
26-53

printed 4/17/2008 3:00 PM

PBC

CW

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Allocated Expenses 8/08

Detail of Operation & Maintenance Expenses By Month -Water
Intracompany Expenses

Florida Public Service Commission

AUF — Intracompany Water

Schedule: D-3a(w)
Page: 4 of 4
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the year 2007.

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	
1	601	Salaries & Wages - Employees	27,872	27,533	33,436	30,279	31,658	34,380	40,291	39,350	370,741	53,153	(341,100)	37,308	384,602	46.63%
2	603	Salaries & Wages - Officers, Exec.	5,074	5,048	6,131	5,552	5,786	6,304	7,387	7,215	67,976	9,746	(62,541)	6,840	70,517	8.59%
3	604	Employee Pensions & Benefits	(951)	(946)	(1,149)	(1,041)	(1,085)	(1,182)	(1,385)	(1,353)	(12,743)	(1,827)	11,724	(1,282)	(13,219)	-1.61%
4	610	Purchased Water														0.00%
5	615	Purchased Power	426	424	515	466	486	529	620	606	5,709	818	(5,252)	574	5,922	0.72%
6	616	Fuel for Purchased Power														0.00%
7	618	Chemicals														0.00%
8	620	Materials & Supplies	672	669	812	736	767	835	979	956	9,006	1,291	(8,286)	906	9,343	1.14%
9	631	Contractual Services - Engineering														0.00%
10	632	Contractual Services - Accounting	(14)	(14)	(17)	(15)	(16)	(17)	(20)	(20)	(186)	(27)	171	(19)	(193)	-0.02%
11	633	Contractual Services - Legal	1,376	1,369	1,663	1,506	1,589	1,710	2,003	1,957	18,435	2,643	(16,961)	1,855	19,124	2.33%
12	634	Contractual Services - Mgmt. Fees	23	23	28	26	27	29	34	33	313	45	(288)	31	325	0.04%
13	635	Contractual Services - Testing	50	50	61	55	57	62	73	72	674	97	(620)	68	699	0.09%
14	636	Contractual Services - Other	8,876	8,832	10,726	9,712	10,122	11,028	12,924	12,622	118,820	17,049	(109,412)	11,967	123,366	15.02%
15	641	Rental of Building/Real Prop.	5,841	5,812	7,059	6,392	6,662	7,257	8,505	8,307	78,262	11,220	(72,004)	7,875	81,188	9.89%
16	642	Rental of Equipment	448	446	542	490	511	557	653	637	6,006	861	(5,525)	604	6,230	0.76%
17	650	Transportation Expenses	(2,025)	(2,015)	(2,447)	(2,216)	(2,310)	(2,516)	(2,949)	(2,880)	(27,134)	(3,890)	24,964	(2,730)	(28,145)	-3.43%
18	656	Insurance - Vehicle	1	1	1	1	1	1	2	2	15	2	(14)	2	16	0.00%
19	657	Insurance - General Liability	5	5	6	5	5	6	7	7	62	9	(57)	6	64	0.01%
20	658	Insurance - Workman's Comp.	1	1	1	1	1	1	1	1	9	1	(8)	1	10	0.00%
21	659	Insurance - Other	2	2	2	2	2	2	2	2	20	3	(19)	2	21	0.00%
22	660	Advertising Expense	29	29	35	32	33	36	42	41	389	56	(358)	39	403	0.05%
23	666	Reg. Comm. Exp. - Rate Case Amort.														0.00%
24	667	Reg. Comm. Exp. - Rate Case Other														0.00%
25	670	Bad Debt Expense	(373)	(371)	(450)	(408)	(425)	(483)	(542)	(530)	(4,992)	(716)	4,593	(502)	(5,178)	-0.63%
26	675	Miscellaneous Expense	11,958	11,896	14,450	13,085	13,637	14,857	17,411	17,005	160,213	22,969	(147,404)	16,122	166,203	20.24%
27		TOTAL WATER O & M EXPENSES	59,091	58,795	71,406	64,659	67,389	73,416	86,038	84,030	791,695	113,504	(728,397)	79,668	821,294	100.0% (A)
	#####	675863 Service & Sundry Input to be allocated to lines 1-25	59,091	58,795	71,406	64,659	67,389	73,416	86,038	84,030	791,695	113,504	(728,397)	79,668	821,294	SCM

(A) TRACed to Summary Schedule 26-5.1

5 of 5
26-5.3

printed 4/17/2008 3:00 PM

PBC

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

CW 08/08

Description: Allocated Expenses

1845 26-5.4

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

AUF — Total Sewer

Schedule: B-6
Page: 1 of 1
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [X]

		(1)	(9)	(11)	(12)	(13)	(12)
Line No.		Account No. and Name	2007 Per Books	2007 Normalizations	2007 Normalized	2007 Pro Forma Adjs	2007 Pro Forma
1	701	Salaries & Wages - Employees	627,354	(13,123)	614,231	81,543	695,774
2	703	Salaries & Wages - Officers, Exec.	51,270		51,270		51,270
3	704	Employee Pensions & Benefits	129,318		129,318	15,869	145,187
4	710	Purchased Sewage Treatment	159,230	57,777	217,007	56,037	273,044
5	711	Sludge Removal Expense	377,849	(15,400)	362,249	29,654	391,903
6	715	Purchased Power	290,134		290,134		290,134
7	716	Fuel for Power Production	2,815		2,815		2,815
8	718	Chemicals	143,105		143,105		143,105
9	720	Materials & Supplies	64,910		64,910		64,910
10	731	Contractual Services - Engineering	6,790		6,790		6,790
11	732	Contractual Services - Accounting	(2,746)	8,055	5,309		5,309
12	733	Contractual Services - Legal	14,714		14,714		14,714
13	734	Contractual Services - Mgmt. Fees	149,555	2,278	151,833	(3,876)	147,956
14	735	Contractual Services - Testing	128,535		128,535		128,535
15	736	Contractual Services - Other	546,199	6,762	552,961	102,819	655,780
16	741	Rental of Building/Real Prop.	93,116	(22,615)	70,501	1,504	72,004
17	742	Rental of Equipment	5,921		5,921		5,921
18	750	Transportation Expenses	88,460		88,460	8,634	97,095
19	755	Insurance - Vehicle	7,077		7,077		7,077
20	757	Insurance - General Liability	28,159		28,159		28,159
21	758	Insurance - Workman's Comp.	4,221		4,221		4,221
22	759	Insurance - Other	9,286		9,286		9,286
23	760	Advertising Expense	279		279		279
24	766	Reg. Comm. Exp. - Rate Case Amort.	0		0		0
25	767	Reg. Comm. Exp. - Other	0		0		0
26	770	Bad Debt Expense	24,331		24,331		24,331
27	775	Miscellaneous Expense	157,477	(178,558)	(21,081)	10,740	(10,341)
							0
28		TOTAL SEWER O & M EXPENSES	3,107,160	(154,824)	2,952,336	302,923	3,255,260

printed 4/17/2008 3:03 PM

PBC

CW 08/08

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

Detail of Operation & Maintenance Expenses By Month - Sewer
Total O&M Expenses by Month

Florida Public Service Commission

AUF **Total Sewer**

Schedule: D-3a(s)
Page: 1 of 4
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Unadjusted per Books).

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Total Annual
1	701	Salaries & Wages - Employees	50,934	46,435	55,447	48,810	55,505	52,949	53,560	61,781	316,751	72,155	(236,884)	49,910	627,354
2	703	Salaries & Wages - Officers, Exec.	4,458	4,500	(5,428)	4,791	4,948	6,242	6,428	6,014	54,031	8,551	(48,411)	6,146	51,270
3	704	Employee Pensions & Benefits	9,527	8,786	9,985	11,383	11,610	10,483	6,555	11,403	2,341	12,265	23,508	11,471	129,318
4	710	Purchased Sewage Treatment	12,531	13,867	12,578	12,956	14,204	11,802	12,336	12,718	13,691	11,746	16,265	14,537	159,230
5	711	Sludge Removal Expense	23,878	37,779	32,949	40,533	32,449	28,857	28,181	32,901	41,585	31,236	14,533	32,868	377,649
6	715	Purchased Power	21,993	24,248	27,378	25,501	24,545	22,888	23,902	23,085	28,301	23,299	22,049	22,944	290,134
7	716	Fuel for Power Production	0	0	858	0	701	0	0	0	882	0	374	0	2,815
8	718	Chemicals	3,654	14,580	13,765	10,342	14,311	12,120	10,342	15,501	16,831	3,499	11,669	16,490	143,105
9	720	Materials & Supplies	2,879	9,495	3,723	6,283	4,907	9,505	3,827	5,709	12,387	5,772	(4,016)	4,359	64,910
10	731	Contractual Services - Engineering	431	431	431	431	3,126	431	431	431	163	163	163	163	6,780
11	732	Contractual Services - Accounting	1,875	1,634	1,632	(5,858)	952	950	935	947	(726)	922	1,096	(7,107)	(2,746)
12	733	Contractual Services - Legal	952	914	1,129	1,042	1,085	1,190	2,901	1,374	14,251	1,915	(13,388)	1,349	14,714
13	734	Contractual Services - Mgmt. Fees	10,026	10,007	11,938	15,833	15,390	14,278	10,292	6,226	18,700	11,117	13,809	11,943	149,555
14	735	Contractual Services - Testing	4,939	8,794	12,185	9,436	7,267	13,892	9,657	13,623	9,951	10,777	8,006	20,006	128,535
15	736	Contractual Services - Other	34,443	42,239	39,966	39,204	36,086	45,956	39,563	52,417	187,192	45,871	(49,680)	52,941	546,199
16	741	Rental of Building/Real Prop.	4,041	3,880	4,792	4,425	4,606	5,051	6,068	5,831	60,499	8,129	(56,835)	42,627	93,116
17	742	Rental of Equipment	310	298	368	407	421	455	1,128	582	4,777	691	(4,092)	574	5,821
18	750	Transportation Expenses	6,493	7,954	7,744	6,864	8,132	7,037	5,970	8,470	(12,606)	7,286	29,192	6,523	88,460
19	756	Insurance - Vehicle	591	591	591	591	591	591	583	590	601	591	578	590	7,077
20	757	Insurance - General Liability	2,350	2,350	2,351	2,350	2,350	2,351	2,319	2,348	2,392	2,350	2,299	2,349	28,159
21	758	Insurance - Workman's Comp.	352	352	352	352	352	352	348	352	358	352	345	352	4,221
22	759	Insurance - Other	774	774	778	778	778	774	764	774	788	774	757	774	9,286
23	760	Advertising Expense	20	19	24	22	23	25	30	29	301	40	(282)	28	279
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	1,646	125	316	7,066	(1,149)	7,101	5,522	(7,811)	28,754	(143)	(25,656)	8,568	24,331
27	775	Miscellaneous Expense	9,257	14,492	11,897	10,917	11,113	12,041	15,809	14,242	140,402	18,313	(114,865)	14,057	157,477
28		TOTAL SEWER O & M EXPENSES	208,354	253,844	248,748	254,481	254,303	267,320	247,352	269,535	922,578	277,674	(409,363)	314,265	3,107,160

(A)

2dbs 26-5.4

printed 4/17/2008 3:00 PM

PBC

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

CJW 08/08

3845 26-5.4

Direct Expenses by Month
DIRECT EXPENSES BY MONTH

AUF **Direct Sewer**

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the year 2007.

Schedule: D-3a(s)
Page: 2 of 4
Preparer: Rick Drager

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	701	Salaries & Wages - Employees	31,790	28,052	32,747	27,846	33,686	29,023	24,816	34,157	30,164	33,645	32,353	22,774	361,042
2	703	Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0		(0)	(0)	0	0	0	0
3	704	Employee Pensions & Benefits	(5,091)	(6,368)	(2,362)	(3,676)	(2,800)	(3,280)	(7,291)	(2,420)	(1,449)	(1,444)	(545)	(2,676)	(39,402)
4	710	Purchased Sewage Treatment	12,531	13,867	12,578	12,956	14,204	11,802	12,336	12,718	13,691	11,746	18,285	14,537	159,230
5	711	Sludge Removal Expense	23,876	37,779	32,949	40,533	32,449	28,857	28,181	32,901	41,585	31,236	14,533	32,668	377,849
6	715	Purchased Power	21,699	23,965	27,029	26,179	24,209	22,519	23,459	22,660	23,888	22,706	26,194	22,527	286,033
7	716	Fuel for Power Production			858		701				882		374		2,815
8	718	Chemicals	3,654	14,580	13,765	10,342	14,311	12,120	10,342	15,501	16,831	3,499	11,869	16,490	143,105
9	720	Materials & Supplies	2,414	9,049	3,172	5,773	4,376	8,824	3,229	5,038	5,404	4,836	2,524	3,700	58,440
10	731	Contractual Services - Engineering	431	431	431	431	3,126	431	431	431	163	163	163	163	6,790
11	732	Contractual Services - Accounting	0	(0)	(0)	(4,877)	0	0	(0)	(0)	0	(0)	(0)	(0)	(4,877)
12	733	Contractual Services - Legal							1,472						1,472
13	734	Contractual Services - Mgmt. Fees	0	(0)	(0)	0	0	0	0	(0)	(0)	0	0	(0)	0
14	735	Contractual Services - Testing	4,905	8,761	12,144	9,388	7,228	13,849	9,604	13,573	9,430	10,707	8,497	19,956	128,051
15	736	Contractual Services - Other	22,055	30,781	27,643	26,676	22,937	32,985	24,532	37,458	68,871	27,104	29,912	37,685	388,639
16	741	Rental of Building/Real Prop.												38,899	38,899
17	742	Rental of Equipment				67	67	67	663	135	135	67	270	135	1,607
18	750	Transportation Expenses	0	0	606	(0)	53	(0)	(0)	300	52	0	(0)	(0)	1,011
19	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757	Insurance - General Liability	0	0	0	0	0	0	0	(0)	0	0	0	0	0
21	758	Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
22	759	Insurance - Other	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
23	760	Advertising Expense													
24	766	Reg. Comm. Exp. - Rate Case Amort.													
25	767	Reg. Comm. Exp. - Other													
26	770	Bad Debt Expense	1,904	372	624	7,338	(856)	7,423	6,909	(7,439)	32,613	376	(29,281)	8,935	27,917
27	775	Miscellaneous Expense	984	6,548	2,087	1,858	1,984	1,702	3,187	2,304	16,551	1,671	1,484	2,330	42,392
28		TOTAL SEWER O & M EXPENSES	121,151	167,817	164,268	159,844	155,377	186,421	140,871	187,313	268,801	146,314	114,513	216,122	1,978,813

printed 4/17/2008 3:00 PM

PBC

CW 08/08

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

Detail of Operation & Maintenance Expenses By Month - Sewer
Intercompany Expenses

Description: Allocated Expenses

Florida Public Service Commission

AUF — Intercompany Sewer

Schedule: D-3a(s)
Page: 3 of 4
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated & Accrued Intercompany O & M expenses by primary account for each month of the year 2007.

Line No.	G/L#	Account No. and Name	(1)	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual
1	701	Salaries & Wages - Employees														
2	703	Salaries & Wages - Officers, Exec.		948	1,129	(10,590)	948	948	1,855	1,158	949	1,483	1,490	953	1,170	2,442
3	704	Employee Pensions & Benefits		15,276	15,787	13,128	15,780	15,159	14,586	14,834	14,773	13,840	15,032	14,799	15,079	177,874
4	710	Purchased Sewage Treatment														
5	711	Sludge Removal Expense														
6	715	Purchased Power														
7	716	Fuel for Power Production														
8	718	Chemicals														
9	720	Materials & Supplies														
10	731	Contractual Services - Engineering														
11	732	Contractual Services - Accounting		1,885	1,643	1,643	(969)	962	962	949	961	(582)	942	961	(7,094)	2,285
12	733	Contractual Services - Legal														
13	734	Contractual Services - Mgmt. Fees		10,010	9,991	11,917	15,815	15,371	14,258	10,268	6,202	18,458	11,085	14,036	11,920	149,330
14	735	Contractual Services - Testing														
15	736	Contractual Services - Other		6,248	5,561	5,042	5,804	6,150	5,297	5,811	6,097	6,391	6,414	8,769	6,552	72,137
16	741	Rental of Building/Real Prop.														
17	742	Rental of Equipment														
18	750	Transportation Expenses		7,894	8,699	8,800	8,399	9,676	8,788	8,074	10,192	8,318	10,105	9,488	8,509	106,941
19	756	Insurance - Vehicle		590	590	590	590	590	590	582	589	589	589	589	589	7,066
20	757	Insurance - General Liability		2,347	2,347	2,347	2,347	2,347	2,347	2,314	2,343	2,344	2,344	2,344	2,344	28,114
21	758	Insurance - Workmen's Comp.		352	352	352	352	352	352	347	351	351	351	351	351	4,214
22	759	Insurance - Other		773	773	776	776	776	773	762	772	772	772	772	772	9,272
23	760	Advertising Expense														
24	766	Reg. Comm. Exp. - Rate Case Amort.														
25	767	Reg. Comm. Exp. - Other														
26	770	Bad Debt Expense														
27	775	Miscellaneous Expense														
28		TOTAL SEWER O & M EXPENSES		46,321	46,872	34,004	49,641	52,332	49,807	45,099	43,230	51,766	49,124	51,063	40,195	569,854
				19.85%												

(A) - To Read to Summary Schedule 26-5.1

4 of 5
26-5.4

printed 4/17/2008 3:00 PM

PBC

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

CW 08/08

Description: Allocated Expenses

Detail of Operation & Maintenance Expenses By Month - Sewer
Intracompany Expenses

AUF Intracompany Sewer

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: D-3a(s)
Page: 4 of 4
Preparer: Rick Drager

5 of 5
26-5.4

Explanation: Provide a schedule of Allocated Intracompany O & M expenses by primary account for each month of the year 2007.

Line No.	G/L#	Account No. and Name	(1) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2007 Dec	(13) Total Annual	(14)
1	701	Salaries & Wages - Employees	19,144	18,383	22,700	20,963	21,819	23,926	26,745	27,625	266,598	38,510	(266,237)	27,136	266,312	46.83%
2	703	Salaries & Wages - Officers, Exec.	3,510	3,370	4,162	3,844	4,001	4,387	5,270	5,065	52,548	7,061	(49,395)	4,975	48,829	8.59%
3	704	Employee Pensions & Benefits	(658)	(632)	(780)	(721)	(750)	(822)	(988)	(950)	(9,851)	(1,324)	9,254	(933)	(9,154)	-1.61%
4	710	Purchased Sewage Treatment														0.00%
5	711	Sludge Removal Expense														0.00%
6	715	Purchased Power	295	283	350	323	336	368	443	425	4,413	593	(4,148)	418	4,101	0.72%
7	716	Fuel for Power Production														0.00%
8	718	Chemicals														0.00%
9	720	Materials & Supplies	485	447	551	509	530	581	698	671	6,962	936	(6,541)	659	6,470	1.14%
10	731	Contractual Services - Engineering														0.00%
11	732	Contractual Services - Accounting	(10)	(9)	(11)	(11)	(11)	(12)	(14)	(14)	(144)	(19)	135	(14)	(134)	-0.02%
12	733	Contractual Services - Legal	952	914	1,129	1,042	1,085	1,190	1,429	1,374	14,251	1,915	(13,388)	1,349	13,242	2.33%
13	734	Contractual Services - Mgmt. Fees	16	16	19	18	18	20	24	23	242	33	(227)	23	225	0.04%
14	735	Contractual Services - Testing	35	33	41	38	40	43	52	50	521	70	(489)	49	484	0.09%
15	736	Contractual Services - Other	6,141	5,896	7,281	6,724	6,999	7,674	9,220	8,861	91,930	12,353	(86,381)	8,704	85,423	15.02%
16	741	Rental of Building/Real Prop.	4,041	3,880	4,792	4,425	4,606	5,051	6,068	5,831	60,499	8,129	(56,835)	5,728	56,217	9.89%
17	742	Rental of Equipment	310	298	368	340	353	388	466	447	4,643	624	(4,361)	440	4,314	0.76%
18	750	Transportation Expenses	(1,401)	(1,345)	(1,661)	(1,534)	(1,597)	(1,751)	(2,104)	(2,022)	(20,976)	(2,819)	19,705	(1,986)	(19,491)	-3.43%
19	756	Insurance - Vehicle	1	1	1	1	1	1	1	1	12	2	(11)	1	11	0.00%
20	757	Insurance - General Liability	3	3	4	3	4	4	5	5	48	6	(45)	5	44	0.01%
21	758	Insurance - Workman's Comp.	0	0	1	1	1	1	1	1	7	1	(7)	1	7	0.00%
22	759	Insurance - Other	1	1	1	1	1	1	2	2	16	2	(15)	1	15	0.00%
23	760	Advertising Expense	20	19	24	22	23	25	30	29	301	40	(282)	28	279	0.05%
24	766	Reg. Comm. Exp. - Rate Case Amort.														0.00%
25	767	Reg. Comm. Exp. - Other														0.00%
26	770	Bad Debt Expense	(258)	(248)	(306)	(282)	(294)	(322)	(387)	(372)	(3,859)	(519)	3,625	(365)	(3,586)	-0.63%
27	775	Miscellaneous Expense	8,273	7,944	9,810	9,059	9,429	10,339	12,422	11,938	123,851	16,642	(116,349)	11,727	115,086	20.24%
28		TOTAL SEWER O & M EXPENSES	40,882	39,255	48,475	44,766	46,593	51,091	61,383	58,991	612,012	82,237	(574,939)	57,948	568,693	100.00%
	#####	775863 Service & Sundry Input7 to be allocated to lines 1-25	40,882	39,255	48,475	44,766	46,593	51,091	61,383	58,991	612,012	82,237	(574,939)	57,948	568,693	

(A) (A)

(A) TR Acad to Summary schedule 26-5.1

printed 4/17/2008 3:00 PM

PBC

AUF AR #23-1

Aqua America February 2007 Customer Allocation %'s - Service Expenses

DR 23-1

Distribution Code	Distribution Code Description	Customers @ 12/31/06	Aqua Pennsylvania Inc. 403,860	Little Washington Wastewater 7,784	Aqua Ohio Inc. 84,952	Aqua Illinois Inc 69,519	Aqua New Jersey Inc. 50,216	Aqua Maine Inc. 16,031	Aqua Texas Inc. 56,681	Aqua Indiana Inc. 39,952	Aqua Florida Inc. (A) 37,389	Aqua Virginia Inc. 25,066	Aqua North Carolina Inc. 80,288	Aqua Missouri Inc. 3,654	Aqua South Carolina Inc. 443	Aqua New York Inc. 1,123	Aqua Customer Ops.	876,956
1111	100ALLUTIL		46.05%	0.89%	9.69%	7.93%	5.73%	1.83%	6.46%	4.56%	4.26%	2.86%	9.16%	0.42%	0.05%	0.13%		100.00%
1181	40PSW40AQSTH20AQOPS		40.00%						11.34%		7.48%	5.02%	16.07%		0.09%		20.00%	100.00%
1182	75AQSTH25ALL		11.51%	0.22%	2.42%	1.98%	1.43%	0.46%	22.89%	1.14%	15.10%	10.12%	32.42%	0.10%	0.18%	0.03%		100.00%
1185	25%PSW75%AQUASOUTH		25.00%						21.27%		14.03%	9.41%	30.13%		0.17%			100.00%
1183	30AQUA70ALL		32.24%	0.62%	6.78%	5.55%	4.01%	1.28%	11.51%	8.11%	7.59%	5.09%	16.30%	0.74%	0.09%	0.06%		100.00%
1198	50PSW50ALL		73.03%	0.44%	4.84%	3.96%	2.86%	0.91%	3.23%	2.28%	2.13%	1.43%	4.58%	0.21%	0.03%	0.06%		100.00%

(A) Allocations used from AA

CW

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

08/08

PBC

A/A DR1

2007 Corporate Billings

#1

Billed by	Type	Period	Ohio	Illinois	Indiana	Missouri	Maine	Aqua South	Texas	Florida	Virginia	North Carolina	NJ	Aqua South	Pennsylvania	LWSC	NJ	NYMW	NY Sewer	New TWC	Aqua Mid-Atlantic	Aqua Shenandoah Inc.	Aqua Cost Ops	Total
Aqua Services Inc.	Service	Jan-07	65,709.42	94,374.89	46,765.51	3,170.66	12,884.68	169,653.97	36,716.74	97,547.43	22,462.91	86,716.34	362.46	227,999.91	544,088.89	13,891.38	39,887.76	-	-	671.42	697,766.19	7,148.46	5,308.46	1,897,776.11
Aqua Services Inc.	Service	Feb-07	91,613.53	76,330.37	36,143.69	5,873.57	16,670.76	346,660.71	72,987.01	72,719.48	31,719.13	116,816.55	487.42	295,734.39	726,179.97	12,844.57	64,852.13	-	-	686.35	699,464.89	10,881.73	8,014.12	1,994,416.63
Aqua Services Inc.	Service	Mar-07	94,221.71	76,597.89	37,388.91	6,536.36	16,656.37	346,467.62	67,537.92	57,551.75	34,869.89	119,668.89	486.60	277,498.89	699,230.39	12,230.71	69,081.33	-	-	3,838.04	702,286.87	7,484.06	5,872.91	1,974,197.75
Aqua Services Inc.	Service	Apr-07	124,358.73	111,356.41	71,210.84	10,368.34	22,886.54	344,339.31	108,489.39	137,343.41	39,571.30	160,666.48	594.84	407,182.89	1,060,899.37	16,339.73	76,375.71	-	-	5,563.42	1,058,187.13	14,486.71	9,560.98	3,554,321.01
Aqua Services Inc.	Service	May-07	82,696.37	76,868.63	44,740.86	6,804.82	15,845.49	287,765.89	67,783.89	89,914.89	34,756.82	108,935.04	448.74	283,847.21	708,568.39	12,272.82	69,916.86	-	-	1,812.74	705,660.82	8,984.38	5,308.74	1,908,882.38
Aqua Services Inc.	Service	Jun-07	91,853.81	72,342.86	42,886.87	3,762.71	15,686.26	316,913.49	76,834.36	66,716.26	36,380.89	107,916.12	1,048.17	292,942.89	692,219.84	13,236.47	91,129.31	-	-	625.39	707,462.76	8,381.39	6,305.79	1,971,456.66
Aqua Services Inc.	Service	Jul-07	76,416.57	67,354.86	36,148.89	3,411.43	13,972.86	186,994.86	64,119.84	79,967.52	31,248.84	108,691.67	373.17	288,867.81	682,276.42	9,838.46	43,276.57	28,671.82	2,742.86	782.16	697,494.68	8,997.45	5,212.46	1,788,288.14
Aqua Services Inc.	Service	Aug-07	75,177.22	64,716.71	37,388.89	3,366.11	13,058.86	194,899.39	62,592.46	69,369.76	36,369.39	104,438.88	389.89	287,681.84	682,888.37	9,742.22	39,187.29	27,776.46	2,656.33	1,414.83	684,512.69	8,779.88	5,068.79	1,748,888.39
Aqua Services Inc.	Service	Sep-07	117,888.18	102,680.89	57,918.36	5,386.78	21,671.78	309,449.84	98,870.88	71,948.89	43,864.87	133,888.87	599.73	346,883.86	893,227.88	13,885.88	69,157.89	43,391.34	4,184.81	1,444.84	1,168,888.82	11,872.82	8,788.34	2,774,404.87
Aqua Services Inc.	Service	Oct-07	88,488.81	76,881.37	46,187.86	5,834.49	16,887.79	283,726.84	82,338.34	84,484.87	32,388.34	98,843.88	391.35	263,818.88	718,347.81	11,884.88	69,314.88	32,888.70	3,187.38	972.39	868,883.88	8,484.84	6,744.87	1,991,388.81
Aqua Services Inc.	Service	Nov-07	76,338.87	72,837.38	36,473.84	3,738.38	13,888.88	283,381.81	63,738.71	46,841.88	26,332.88	78,184.21	388.12	218,388.88	687,788.88	13,777.87	83,845.82	32,838.70	3,771.43	1,881.87	794,888.88	4,887.88	5,888.71	1,838,723.48
Aqua Services Inc.	Service	Dec-07	88,888.84	78,883.88	46,828.88	4,217.81	16,878.88	332,887.81	71,388.31	84,488.88	32,788.81	98,888.38	387.38	288,888.88	788,388.87	13,888.88	88,888.88	38,878.38	3,884.88	872.78	888,818.88	11,817.88	8,188.87	2,388,838.78
			1,887,218.15	883,884.88	881,138.48	62,888.48	188,884.12	3,827,888.78	878,888.17	888,888.47	403,184.38	1,388,888.38	8,888.88	3,487,818.38	8,888,127.88	148,388.88	888,882.78	188,838.41	18,888.87	19,887.78	8,888,884.38	118,184.38	77,888.48	18,888,818.88	A
Aqua Services Inc.	Sundry	Jan-07	38,838.71	23,138.88	20,878.88	2,118.48	6,188.84	77,818.88	28,214.47	38,881.88	13,141.21	88,818.88	218.27	148,848.87	138,211.83	3,888.38	16,888.88	-	-	842.87	857,847.88	-	-	888,388.88
Aqua Services Inc.	Sundry	Feb-07	31,824.84	28,742.81	16,838.38	1,838.88	6,888.88	84,782.34	23,813.71	38,888.88	10,888.72	33,888.88	178.47	83,282.84	211,888.38	2,744.18	18,888.11	-	-	721.17	228,887.22	-	-	488,182.84
Aqua Services Inc.	Sundry	Mar-07	83,771.18	44,331.88	38,484.88	3,742.78	18,348.88	148,877.18	88,884.18	88,888.82	17,888.88	88,883.82	288.87	188,872.84	348,888.38	4,388.88	33,343.88	-	-	1,888.73	257,348.81	-	-	887,388.78
Aqua Services Inc.	Sundry	Apr-07	82,183.38	88,477.88	44,381.88	2,887.43	11,848.78	181,188.71	42,888.48	48,884.88	18,488.38	63,881.32	384.81	178,888.88	481,348.32	8,418.42	38,788.82	-	-	1,881.87	384,432.88	-	-	738,417.87
Aqua Services Inc.	Sundry	May-07	38,348.83	38,888.38	18,188.47	2,838.88	7,188.18	184,388.48	27,377.32	43,488.47	11,288.88	42,888.83	188.13	134,877.88	228,188.48	3,188.48	23,881.38	-	-	1,782.38	281,344.78	-	-	488,388.88
Aqua Services Inc.	Sundry	Jun-07	38,888.88	88,888.38	38,888.48	4,888.18	15,188.38	188,788.38	87,888.81	37,314.84	38,444.74	88,188.88	387.82	281,884.48	371,888.84	8,888.88	48,734.78	-	-	2,818.38	438,821.18	-	-	887,883.88
Aqua Services Inc.	Sundry	Jul-07	47,488.72	48,818.48	23,884.82	2,334.38	8,888.88	138,818.83	48,838.82	38,438.84	18,882.78	48,888.84	882.84	138,348.83	272,887.78	4,848.82	28,887.81	23,218.82	2,288.88	1,774.81	332,223.27	-	-	884,188.73
Aqua Services Inc.	Sundry	Aug-07	32,738.88	33,888.38	17,487.88	1,387.48	6,278.88	87,388.38	31,818.72	18,888.12	13,488.78	48,188.78	288.28	188,388.88	184,888.78	2,882.88	18,788.88	14,871.21	1,414.83	1,834.88	204,882.83	-	-	488,881.38
Aqua Services Inc.	Sundry	Sep-07	34,888.83	34,881.88	18,818.88	1,848.88	7,888.88	83,487.82	38,881.88	38,884.21	12,387.82	48,818.88	188.37	181,384.88	172,188.84	2,888.78	23,487.82	17,888.88	1,888.12	882.33	217,888.88	-	-	488,788.38
Aqua Services Inc.	Sundry	Oct-07	43,888.87	48,874.88	22,888.88	2,187.22	10,288.88	138,118.87	43,814.88	38,387.84	18,288.34	88,438.88	278.78	142,384.37	287,888.38	4,888.87	31,848.21	24,884.78	2,484.38	888.87	332,781.82	10.88	-	813,883.88
Aqua Services Inc.	Sundry	Nov-07	21,288.31	18,882.18	48,727.88	8,828.74	4,888.84	88,881.82	78,838.87	47,248.88	34,388.71	1,788.88	838.84	187,388.38	88,348.17	1,723.84	13,884.14	12,888.87	1,388.88	1,781.88	123,813.88	-	-	371,888.88
Aqua Services Inc.	Sundry	Dec-07	43,118.12	38,888.12	24,344.87	1,878.17	8,888.38	118,188.88	38,388.48	32,128.83	12,887.88	41,888.38	818.38	188,888.88	178,888.38	3,487.88	88,884.48	18,888.37	1,888.88	72,818.48	348,881.81	-	-	888,888.87
			822,214.88	488,884.88	388,373.38	38,888.83	181,848.74	1,488,888.74	481,847.88	488,788.88	281,888.88	883,713.87	4,881.88	1,818,881.88	2,838,818.84	44,888.82	348,884.88	113,888.88	18,888.38	38,887.84	8,848,888.88	10.88	-	8,484,188.31	A
Aqua Services Inc.	Total Service & Sundry	Jan-07	88,888.88	78,413.18	88,488.84	5,288.88	17,288.32	287,888.87	87,888.81	114,388.32	38,884.13	138,738.37	888.38	377,438.78	882,388.81	17,888.87	88,138.88	-	-	1,188.84	788,738.87	-	-	1,478,888.88
a Services Inc.	Total Service & Sundry	Feb-07	122,837.37	108,382.88	54,882.34	7,188.48	22,728.78	388,483.48	88,888.72	87,832.88	41,888.88	148,788.18	888.88	338,887.14	848,171.78	13,888.73	81,488.84	-	-	1,888.88	1,828,887.88	18,881.78	8,814.12	1,787,188.88
a Services Inc.	Total Service & Sundry	Mar-07	138,388.88	121,438.88	88,888.84	8,278.88	23,788.88	388,884.77	123,838.18	118,841.77	48,888.88	178,888.12	781.47	488,888.84	888,888.78	18,848.88	88,438.33	-	-	4,888.27	1,888,888.38	7,484.88	8,872.81	1,882,148.48
...ces Services Inc.	Total Service & Sundry	Apr-07	188,888.87	181,787.88	118,188.84	18,448.47	34,418.84	888,887.88	148,488.77	183,888.47	88,148.88	238,817.88	888.48	888,884.38	1,388,888.38	21,888.18	118,877.73	-	-	7,888.38	1,488,388.78	14,484.81	8,382.88	2,888,438.88
Aqua Services Inc.	Total Service & Sundry	May-07	134,388.38	113,888.38	83,888.33	8,181.88	22,438.84	332,781.88	88,841.18	127,184.88	48,888.18	148,888.87	881.87	418,884.34	888,188.78	18,488.88	74,881.33	-	-	2,788.13	1,818,318.72	8,844.38	8,888.38	1,883,187.84
Aqua Services Inc.	Total Service & Sundry	Jun-07	188,838.48	138,388.81	88,414.82	7,882.88	38,884.88	418,388.78	137,888.11	118,738.88	88,841.43	187,738.17	2,838.88	484,817.88	1,884,888.88	18,888.48	88,884.84	-	-	3,838.88	1,174,388.87	8,281.37	8,388.78	2,888,188.88
Aqua Services Inc.	Total Service & Sundry	Jul-07	122,888.88	118,888.41	81,838.81	8,748.78	33,888.88	388,881.18	101,788.88	88,348.88	47,888.48	148,884.81	1,888.21	387,184.44	874,388.17	13,888.48	72,188.88	81,848.84	4,887.81	2,887.81	1,818,717.38	8,887.48	8,818.48	1,788,388.87
Aqua Services Inc.	Total Service & Sundry	Aug-07	107,887.21	84,388.88	84,888.88	18,728.88	28,888.18	282,187.34	84,888.88	72,882.88	48,888.14	144,888.84	871.48	382,488.28	787,818.18	13,388.87	88,888.84	42,388.87	4,878.88	3,848.21	888,888.82	8,778.88	8,888.78	1,888,888.48
Aqua Services Inc.	Total Service & Sundry	Sep-07	182,888.18	138,748.84	74,181.81	8,888.88	38,888.21	388,888.88	128,881.81	88,882.18	174,884.88	788.18	488,488.48	1,148,388.18	18,882.47	81,888.48	5,884.13	2,888.87	1,888.88	1,221,888.71	11,172.88	8,788.84	2,187,182.88
Aqua Services Inc.	Total Service & Sundry	Oct-07	148,478.38	124,388.77	88,847.84	8,818.71	28,882.48	388,881.88	112,178.88	77,888.28	88,484.78	148,881.82	888.38	388,148.78	884,318.84	18,888.48	84,882.88	88,818.48	8,881.88	1,788.88	1,181,884.88	8,418.38	8,344.87	1,814,418.88
Aqua Services Inc.	Total Service & Sundry	Nov-07	87,488.38	81,828.74	88,811.88	8,888.18	18,488.88	288,883.38	128,884.88	88,888.11	88,882.77	78,888.78	884.38	287,888.21	788,842.18	18,188.81	88,888.78	42,888.87	4,881.88	3,888.18	838,888.88	4,887.88	8,888.71	1,818,418.81
Aqua Services Inc.	Total Service & Sundry	Dec-07	188,887.18	113,841.88	88,888.88	88,887.28	38,887.88	388,788.78	188,788.78	88,884.88	48,884.88	188,887.88	888.88	388,872.77	1,888,888.88	18,847.81	88,884.88	88,888.88	8,884.88	12,888.17	1,888,187.88	11,817.88	8,188.87	2,848,388.81
			1,888,488.78	1,488,388.84	888,811.88	88,848.88	284,888.81	4,888,181.87	1,388,888.87	1,888,788.88	884,888.81	1,888,888.48	11,188.88	8,118,881.88	11,488,788.78	181,848.27	883,888.81	318,848.88	38,888.38	48,188.18	12,872,888.22	118,184.88	77,888.48	22,887,178.48	A
Aqua Services Inc.	Customer Operations	Jan-07	-	-	-	-	-	88,888.88	34,848.88	38,438.88	72,881.88		188,481.88	218,888.84	12,188.88	-	227,848.88				818,111.88			
Aqua Services Inc.	Customer Operations	Feb-07	-	-	-	-	-	48,188.88	38,481.88	38,388.88	88,887.13		182,888.81	288,888.84	8,888.88	48,888.81	288,888.88			818.81	878,728.88			828,888.88
Aqua Services Inc.	Customer Operations	Mar-07	-	-	-	-	-	43,111.72	37,778.88	18,822.38	88,848.37		188,188.37	388,848.78	8,388.88	32,888.84	248,888.88			888.88	848,878.87			488,181.84
Aqua Services Inc.	Customer Operations	Apr-07	-	-	-	-	-	48,874.18	31,878.88	21,428.81	88,887.88		178,848.88	348,888.14	8,888.18	42,848.88	288,888.88			1,818.38	888,888.88			888,884.88
Aqua Services Inc.	Customer Operations	May-07	78,878.38	82,881.38	8,278.88	3,388.82	148,848.71	81,388.87	33,888.81	32,788.88	72,747.42		188,888.88	388,888.88	7,888.18	48,888.82	288,888.88			1,818.38	418,888.18			788,748.88
Aqua Services Inc.	Customer Operations	Jun-07	88,781.87	88,848.48	4,811.84	2,888.74	128,874.38	43,888.87	28,888.88	18,418.88	82,181.82	-	184,448.88	312,782.78	8,888.72	38,888.38	288,888.88			818.82	388,874.18			888,888.87
Aqua Services Inc.	Customer Operations	Jul-07	72,778.88	82,818.82	5,388.78	3,148.73	148,838.88	88,888.88	32,484.88	38,882.87	78,878.78	-	178,881.18	348,888.38	8,817.84	43,888.88	288,888.88			1,888.88	387,872.84			718,148.38
Aqua Services Inc.	Customer Operations	Aug-07	73,884.48	84,788.43	8,481.88	3,844.81	148,838.88	82,174.43	38,478.82	38,887.37	72,888.81	-	182,847.88	388,888.88	8,881.88	44,887.12	288,888.88			1,881.88	488,888.88			748,888.78
Aqua Services Inc.	Customer Operations	Sep-07	78,788.81	87,884.22	8,728.43	3,484.88	138,888.81	84,748.81	38,838.78	38,888.78	78,888.88	-	181,887.18	374,877.71	7,228.44	47,218.88	288,888.88			1,188.88	438,188.88			777,881.22
Aqua Services Inc.	Customer Operations	Oct-07	72,888.38	82,888.81	8,874.88	3,188.12	148,728.82	88,488.77	32,884.48	32,818.88	78,842.84	-	178,844.88	345,488.38	8,888.88	48,888.88	288,888.88			1,817.71	388,817.18			718,884.88
Aqua Services Inc.	Customer Operations	Nov-07	77,888.48	87,318.42	8,884.44	3,278.87	184,841.38	84,818.83	34,787.82	34,842.71	78,784.88	-	188,887.88	388,884.87	7,148.87	48,784.88	288,888.88			1,888.87	438,812.88			788,888.88
Aqua Services Inc.	Customer Operations	Dec-07	74,888.48	84,714.38	8,488.38	3,848.81	148,888.42	88,114.82	38,448.87	38,888.24	72,882.88	-	182,888.78	388,888.88	8,872.18	44,848.88	288,888.88			1,888.81	488,488.87			738,887.82
			884,838.31	887,148.81	48,888.88	28,888.88	1,178,888.87	888,888.88	388,818.88	370,784.88	841,488.88	-	2,888,888.84	4,118,887.78	88,784.81	488,887.88	4,888,888.88			18,888.31	4,881,882.88	-	-	7,881,718.88	A
Aqua Services Inc.	Total	Jan-07	88,888.88	78,413.18	88,488.84	5,288.88	17,288.32	287,888.87	188,888.88	148,788.82	88,884.88	218,887.88	888.38	888,818.78	887,788.88	88,848.88	88,188.88	-	-	1,188.84	1,888,872.87	7,148.48	5,308.48	1,888,188.88
Aqua Services Inc.	Total	Feb-07	122,837.37	108,382.88	54,882.34	7,188.48	22,728.78	388,483.48	148,888.88	88,888.88	41,888.88	148,788.18	888.88	338,887.14	848,171.78	13,888.73	81,488.84	-	-	2,888.88	1,418,888.28	18,881.78	8,814.12	2,888,188.88
Aqua Services Inc.	Total	Mar-07	138,388.88	121,438.88	88,888.84	8,278.88	23,788.88	388,884.77	188,848.88	118,841.77	48,888.88	178,888.12	781.47	488,888.84	1,888,888.78	18,848.88	88,438.33	-	-	4,888.27	1,488,888.38	7,484.88	8,872.81	2,888,238.88
Aqua Services Inc.	Total	Apr-07	188,888.87	181,787.88	118,188.84	18,448.47	34,418.84	888,887.88	188,888.88	183,888.47	88,148.88	238,817.88	888.48	888,884.38	1,388,888.38	21,888.18	118,877.73	-	-	7,888.38	1,488,388.78	14,484.81	8,382.88	3,217,138.48
Aqua Services Inc.	Total	May-07	134,388.38	113,888.38	83,888.33	8,181.88	22,438.84	332,781.88	188,841.18	127,184.88	48,888.18	148,888.87	881.87	418,884.34	888,188.78	18,488.88	74,881.33	-	-	2,788.13	1,818,318.72	8,844.38	8,888.38	2,888,288.84
Aqua Services Inc.	Total	Jun-07	188,838.48	138,388.81	88,414.82	7,882.88	38,884.88	418,388.78	137,888.11	118,738.88	88,841.43	187,738.17	2,838.88	484,817.88	1,884,888.88	18,888.48	88,884.84	-	-	3,838.88	1,174,388.87	8,281.37	8,388.78	2,888,188.88
Aqua Services Inc.	Total	Jul-07	122,888.88	118,888.41	81,838.81	8,748.78	33,888.88	388,881.18	101,788.88	88,348.88	47,888.48	148,884.81	1,888.21	387,184.44	874,388.17	13,888.48	72,188.88	81,848.84	4,887.81	2,887.81	1,818,717.38	8,887.48	8,818.48	1,788,388.87
Aqua Services Inc.	Total	Aug-07	107,887.21	84,388.88	84,888.88	18,728.88	28,888.18	282,187.34	84,888.88	72,882.88	48,888.14	144,888.84	871.48	382,488.28	787,818.18	13,388.87	88,888.84	42,388.87	4,878.88	3,848.21	888,888.82	8,778.88	8,888.78	1,888,888.48
Aqua Services Inc.	Total	Sep-07	182,888.18	138,748.84	74,181.81	8,888.88	38,888.21	388,888.88	128,881.81	88,882.18	174,884.88	788.18	488,488.48	1,148,388.18	18,882.47	81,888.48	5,884.13	2,888.87	1,888.88	1,221,888.71	11,172.88	8,788.84	2,187,182.88
Aqua Services Inc.	Total	Oct-07	148,478.38	124,388.77	88,847.84	8,818.71	28,882.48	388,881.88	112,178.88	77,888.28	88,484.78	148,881.82	888.38	388,148.78	884,318.84	18,888.48	84,882.88	88,818.48	8,881.88	1,788.88	1,181,884.88	8,418.38	8,344.87	1,814,418.88
Aqua Services Inc.	Total	Nov-07	87,488.38	81,828.74	88,811.88	8,888.18	18,488.88	288,883.38	128,884.88	88,888.11	88,882.77	78,888.78	884.38	287,888.21	788,842.18	18,188.81	88,888.78	42,888.87	4,881.88	3,888.18	838,888.88	4,887.88	8,888.71	1,818,418.81
Aqua Services Inc.	Total	Dec-07	188,887.18	113,841.88	88,888.88	88,887.28	38,887.88	388,788.78	188,788.78	88,884.88	48,884.88	188,887.88	888.88	388,872.77	1,888,888.88	18,847.81	88,884.88	88,888.88	8,884.88	12,888.17	1,888,187.88	11,817.88	8,188.87	2,848,388.81
			2,172,388.88	1,888,888.88	888,888.88	188,888.88	284,888.88	4,888,888.88	1,888,888.88	1,888,888.88	888,888.88	2,888,888.88	11,888.88	7,218,888.88	18,888,888.88	888,888.88	1,888,888.88	888,888.88	88,888.88	87,888.88	17,888,888.88	118,184.88	77,888.48	48,888,888.88	A

(A) Reconciled to Summary Schedule 26-5.1
* Staff

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

CW 08/08

26-5.5 2 of 5

PBC

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

CW 08/08

2007 Service and Sundry Expense

#1

36-5
26-5.5

Billed by: Description: Allocated Expense

Billed by	Type		Period	Gross	Capital/Deferred	Other	Expense
Aqua Services Inc.	Service	Revised	Jan-07	57,547.43	22,575.21		34,972.22
Aqua Services Inc.	Service		Feb-07	72,710.48	31,548.27		41,162.21
Aqua Services Inc.	Service		Mar-07	57,621.75	19,452.60		38,169.15
Aqua Services Inc.	Service		Apr-07	137,313.41	80,247.90		57,065.51
Aqua Services Inc.	Service		May-07	83,914.08	42,427.19		41,486.89
Aqua Services Inc.	Service		Jun-07	82,718.32	41,142.03		41,576.29
Aqua Services Inc.	Service		Jul-07	76,307.52	40,963.02		35,344.50
Aqua Services Inc.	Service		Aug-07	53,280.76	19,834.74		33,446.02
Aqua Services Inc.	Service		Sep-07	71,246.60	17,035.87		54,210.73
Aqua Services Inc.	Service		Oct-07	52,232.34	16,903.65		35,328.69
Aqua Services Inc.	Service		Nov-07	46,641.86	15,699.48		30,942.38
Aqua Services Inc.	Service		Dec-07	64,453.92	22,534.14		41,919.78
				855,988.47 (B)	370,364.10	-	485,624.37
Aqua Services Inc.	Sundry		Jan-07	56,851.89	36,683.93		20,167.96
Aqua Services Inc.	Sundry		Feb-07	15,102.05	-		15,102.05
Aqua Services Inc.	Sundry		Mar-07	60,920.02	33,443.48		27,476.54
Aqua Services Inc.	Sundry		Apr-07	46,524.06	16,469.29		30,054.77
Aqua Services Inc.	Sundry		May-07	43,190.47	-		43,190.47
Aqua Services Inc.	Sundry		Jun-07	37,014.94	49.84		36,965.10
Aqua Services Inc.	Sundry		Jul-07	23,038.04	1,022.39		22,015.65
Aqua Services Inc.	Sundry		Aug-07	19,592.12	-		19,592.12
Aqua Services Inc.	Sundry		Sep-07	28,874.21	-		28,874.21
Aqua Services Inc.	Sundry		Oct-07	25,287.91	-		25,287.91
Aqua Services Inc.	Sundry		Nov-07	47,246.25	561.68		46,684.57
Aqua Services Inc.	Sundry		Dec-07	- 22,120.63	1,569.86		20,550.77
				425,762.69 (B)	89,800.47	-	335,962.12
Aqua Services Inc.	Total		Jan-07	114,399.32	59,259.14	-	55,140.18
Aqua Services Inc.	Total		Feb-07	87,812.53	31,548.27	-	56,264.26
Aqua Services Inc.	Total		Mar-07	118,541.77	52,896.08	-	65,645.69
Aqua Services Inc.	Total		Apr-07	183,837.47	96,717.19	-	87,120.28
Aqua Services Inc.	Total		May-07	127,104.55	42,427.19	-	84,677.36
Aqua Services Inc.	Total		Jun-07	119,733.26	41,191.87	-	78,541.39
Aqua Services Inc.	Total		Jul-07	99,345.56	41,985.41	-	57,360.15
Aqua Services Inc.	Total		Aug-07	72,872.88	19,834.74	-	53,038.14
Aqua Services Inc.	Total		Sep-07	100,120.81	17,035.87	-	83,084.94
Aqua Services Inc.	Total		Oct-07	77,520.25	16,903.65	-	60,616.60
Aqua Services Inc.	Total		Nov-07	93,888.11	16,261.16	-	77,626.95
Aqua Services Inc.	Total		Dec-07	86,574.55	24,104.00	-	62,470.55
				1,281,751.06 (B)	460,164.57	-	821,586.49

(A) Reconc'd to Summary Schedule 26-5.1
(B) From W/P 26-5.5

PBC

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

Florida Allocation
Jan - Dec 2007

Service & Sundry

Description: Allocated Expense

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Corp Services	634/734-800	34,972.22	41,162.21	38,169.15	57,065.51	41,486.89	41,576.29	35,344.59	33,446.82	54,210.73	35,328.89	30,942.38	41,919.78	485,624.37
Service Adj	634/734-800		(1,225.46)						475.52				(372.01)	(1,120.95)
Corp Sundry	634/734-800	20,167.96	15,102.05	27,476.54	30,054.77	43,190.47	36,955.10	22,015.65	19,692.12	28,874.21	25,287.91	48,884.57	20,550.77	336,962.13
Sundry Adj	634/734-800												3,500.00	3,500.00
Unbilled Carryover								0.48	(18,864.22)	29,031.86	1,398.63	786.85	996.04	4,257.81
Total Svc & Sundry		55,140.18	55,038.80	65,646.69	87,120.28	84,677.36	78,541.39	57,360.61	34,650.44	103,116.80	61,925.23	78,412.81	66,593.58	828,223.16
AU														
6386	AUF-S	142.81	142.55	170.02	225.64	219.31	203.42	146.84	88.71	263.98	158.53	200.74	170.48	2,133.04
6388	AUF-S	106.42	106.22	126.70	168.14	163.43	151.58	108.99	65.84	195.92	117.66	148.96	126.53	1,586.41
6389	AUF-S	531.00	530.02	632.17	838.97	815.44	756.35	544.35	328.83	978.58	587.67	744.14	631.97	7,919.50
6390	AUF-S	51.83	51.74	61.71	81.89	79.60	73.83	52.77	31.88	94.87	56.97	72.14	61.27	770.49
6391	AUF-S	2,293.28	2,289.06	2,730.20	3,623.33	3,521.73	3,266.54	2,347.20	1,417.90	4,219.54	2,533.96	3,208.65	2,725.01	34,176.42
6392	AUF-S	396.46	395.73	471.99	626.39	608.63	564.71	407.83	246.36	733.16	440.29	557.52	473.48	5,922.76
6395	AUF-S	295.00	294.46	351.20	466.09	453.02	420.20	302.29	182.81	543.43	326.35	413.24	350.95	4,396.83
6396	AUF-S	321.47	320.88	382.71	507.91	493.67	457.90	329.25	198.89	591.89	355.45	450.09	382.25	4,792.36
6397	N/L	140.06	139.80	166.74	221.29	215.06	199.50	143.40	86.63	257.79	154.81	196.03	166.48	2,087.60
6401	AUF-W	94.29	94.12	112.25	148.98	144.80	134.31	96.94	58.56	174.27	104.65	132.52	112.54	1,408.22
6402	AUF-W	340.77	340.14	405.69	538.40	523.31	485.39	349.33	211.02	627.98	377.12	477.53	405.55	5,082.23
6403	AUF-W	427.89	427.10	509.41	676.05	657.10	609.48	438.24	264.73	787.81	473.11	599.07	508.77	6,378.76
6404	AUF-S	415.76	414.99	494.97	656.89	638.47	592.20	426.19	257.45	766.16	460.10	582.61	494.79	6,200.58
6405	AUF-W	351.24	350.60	418.16	554.96	539.39	500.31	370.55	223.84	666.13	400.04	506.55	430.19	5,311.97
6406	AUF-W	260.81	260.33	310.50	412.08	400.52	371.50	267.30	161.47	480.62	288.57	365.40	310.33	3,889.35
6407	AUF-W	184.17	183.83	219.26	290.96	282.82	262.33	188.72	114.00	339.25	203.73	257.96	219.09	2,746.16
6408	AUF-W	45.77	45.68	54.49	72.31	70.28	65.19	47.04	28.41	84.56	50.78	64.30	54.61	683.40
6409	AUF-W	162.11	161.81	193.00	256.13	248.95	230.91	166.35	100.49	299.04	179.58	227.40	193.12	2,418.89
6410	AUF-W	153.29	153.01	182.50	242.19	235.40	218.35	157.17	94.94	282.54	169.68	214.85	182.47	2,286.38
6411	AUF-W	184.17	183.83	219.26	290.98	282.82	262.33	188.72	114.00	339.25	203.73	257.96	219.09	2,746.16
6412	AUF-S	163.77	163.47	194.97	258.75	251.49	233.27	167.49	101.16	301.10	180.82	228.97	194.45	2,439.72
6413	AUF-W	364.48	363.81	433.92	575.87	559.72	518.15	374.56	226.27	673.35	404.37	512.04	434.86	5,442.39
6414	AUF-W	56.24	56.14	66.96	88.86	86.37	80.11	57.36	34.65	103.12	61.93	78.41	66.59	836.75
6415	AUF-S	62.93	62.84	63.02	83.64	81.29	75.40	54.49	32.92	97.98	58.83	74.49	63.28	791.07
6416	AUF-W	91.53	91.36	108.97	144.62	140.58	130.38	93.50	56.48	168.08	100.94	127.81	108.55	1,362.79
6417	AUF-W	220.01	219.60	261.93	347.61	337.86	313.38	226.57	136.87	407.31	244.60	309.73	263.04	3,288.53
6418	AUF-W	264.12	263.64	314.44	417.31	405.60	376.21	270.74	163.55	486.71	292.29	370.11	314.32	3,938.04
6419	AUF-W	141.71	141.45	168.71	223.90	217.62	201.85	145.12	87.67	260.89	156.67	198.38	168.48	2,112.45
6420	AUF-W	2,372.68	2,368.32	2,824.73	3,748.79	3,643.67	3,379.64	2,434.96	1,470.91	4,377.31	2,628.73	3,328.62	2,828.90	35,405.25
6421	AUF-W	179.76	179.43	214.00	284.01	276.05	256.04	184.13	111.23	331.00	198.78	251.71	213.77	2,679.90
6422	AUF-W	14.89	14.86	17.72	23.52	22.86	21.21	14.91	9.01	26.81	16.10	20.39	17.31	219.60
6423	AUF-W	622.18	621.22	621.66	825.03	801.89	743.79	535.17	323.29	962.08	577.76	731.59	621.32	7,786.99
6424	AUF-S	513.36	512.41	611.16	811.09	788.35	731.22	527.72	318.78	948.67	569.71	721.40	612.66	7,666.53
6425	AUF-W	243.17	242.72	289.50	384.20	373.43	346.37	249.52	150.73	448.56	269.37	341.10	289.68	3,628.34
6426	AUF-S	140.06	139.80	166.74	221.29	215.06	199.50	143.40	86.63	257.79	154.81	196.03	166.48	2,087.60
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	405.83	405.09	483.15	641.21	623.23	578.06	430.78	260.22	774.41	465.06	588.88	500.12	6,156.03
6429	AUF-W	1,749.06	1,745.83	2,082.28	2,763.46	2,685.97	2,491.33	1,792.52	1,082.83	3,222.40	1,935.16	2,450.40	2,081.06	25,082.27
6430	AUF-S	1,511.39	1,508.61	1,798.35	2,387.97	2,321.01	2,152.82	1,549.31	935.81	2,785.18	1,672.80	2,117.93	1,798.69	22,540.77
6431	AUF-W	766.10	766.69	914.44	1,213.59	1,179.56	1,094.08	787.56	476.76	1,415.79	850.23	1,076.61	914.33	11,456.74
6432	AUF-S	763.69	762.29	909.19	1,206.62	1,172.78	1,087.80	781.25	471.94	1,404.45	843.42	1,067.98	907.00	11,378.42
6433	AUF-W	288.93	288.40	343.98	456.61	443.71	411.56	295.98	178.80	532.08	319.53	404.61	343.62	4,307.72
6434	AUF-W	1,243.41	1,241.12	1,480.31	1,964.56	1,909.47	1,771.11	1,273.98	769.59	2,290.22	1,375.36	1,741.56	1,479.04	18,539.73
6435	AUF-S	470.35	469.48	559.96	743.14	722.30	669.96	481.83	291.06	866.18	520.17	658.67	559.39	7,012.48
6436	AUF-W	358.41	357.75	426.70	566.28	550.40	510.52	367.11	221.76	659.95	396.32	501.84	426.20	5,343.24
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6438	AUF-W	76.64	76.50	91.25	121.10	117.70	109.17	78.58	47.47	141.27	84.84	107.43	91.23	1,143.19
6439	AUF-S	26.47	26.42	31.51	41.82	40.65	37.70	26.98	16.29	48.48	29.10	36.85	31.30	393.53

(A) -- TRACED TO Summary schedule 26-5.1
(B) -- Reconciled TO MFRs by Systems And Recalculated PER Allocation Schedule - WP 26-5.16

PBC

#1

4 of 5
26-5.5

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

Florida Allocation
Jan - Dec 2007

Description: Allocated Expense — Service & Sundry

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
6440	AUF-W	289.64	289.14	321.01	426.02	414.07	384.07	276.48	167.02	497.02	288.48	377.95	320.98	4,021.87
6441	AUF-W	421.82	421.05	502.19	666.47	647.78	600.84	435.37	283.00	782.66	470.01	595.15	505.45	6,311.78
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-
6443	AUF-S	45.77	45.68	54.49	72.31	70.28	65.19	47.04	28.41	84.56	50.78	64.30	54.61	683.40
6444	AUF-W	157.70	157.41	187.75	249.16	242.18	224.63	163.48	98.75	293.88	176.49	223.48	189.79	2,364.70
6445	AUF-S	156.60	156.31	186.43	247.42	240.48	223.06	161.76	97.71	290.79	174.63	221.12	187.79	2,344.11
6446	AUF-W	260.81	260.33	310.50	412.08	400.52	371.60	267.30	161.47	480.52	288.57	365.40	310.33	3,889.35
6447	AUF-W	157.70	157.41	187.75	249.16	242.18	224.63	161.76	97.71	290.79	174.63	221.12	187.79	2,352.64 D
6448	AUF-W	65.07	64.95	77.46	102.80	99.92	92.68	66.54	40.19	119.62	71.83	90.96	77.25	969.26
6449	AUF-S	63.41	63.28	75.49	100.19	97.38	90.32	64.82	39.16	116.52	69.96	88.61	75.25	944.42
6450	AUF-W	146.12	145.85	173.96	230.87	224.40	208.13	149.71	90.44	269.13	161.62	204.66	173.81	2,178.71
6451	AUF-W	228.83	228.41	272.43	361.55	351.41	325.95	234.03	141.37	420.72	252.65	319.92	271.70	3,408.96
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6453	AUF-W	43.01	42.93	51.20	67.95	66.05	61.26	43.59	26.33	78.37	47.06	59.59	50.61	637.97
6456	AUF-W	2,039.64	2,035.89	2,428.23	3,222.58	3,132.22	2,905.25	2,145.86	1,296.27	3,857.60	2,316.62	2,933.42	2,491.27	30,804.84
6457	AUF-S	887.76	886.12	1,056.90	1,402.64	1,363.31	1,264.52	916.05	553.37	1,648.78	988.95	1,252.25	1,063.50	13,282.13
6461	AUF-S	94.29	94.12	112.25	148.98	144.80	134.31	98.09	59.25	176.33	105.89	134.09	113.88	1,418.28
6462	AUF-W	94.29	94.12	112.25	148.98	144.80	134.31	96.94	58.56	174.27	104.65	132.62	112.54	1,408.22
6467	AUF-W	189.63	189.52	202.19	268.33	260.81	241.91	173.80	104.99	312.44	187.63	237.59	201.78	2,530.82
6468	AUF-S	201.81	201.44	240.26	318.86	309.92	287.46	207.07	125.09	372.25	223.55	283.07	240.40	3,011.19
6469	AUF-W	399.77	399.03	475.93	631.62	613.91	569.43	409.55	247.40	736.25	442.15	559.87	475.48	5,960.39
6471	AUF-W	854.12	852.55	1,016.85	1,349.49	1,311.65	1,216.61	876.47	529.46	1,575.82	946.22	1,198.15	1,017.55	12,744.74 D
6472	AUF-S	265.22	264.74	315.76	419.05	407.30	377.78	271.89	164.24	488.77	293.53	371.68	315.65	3,955.61
6555	N/R	159.36	159.06	189.72	251.78	244.72	226.98	164.62	99.45	295.95	177.73	225.04	191.12	2,395.52
6556	AUF-W	163.77	163.47	194.97	258.76	251.49	233.27	167.49	101.18	301.10	180.82	228.97	194.45	2,439.72
6557	N/R	72.23	72.10	86.00	114.13	110.93	102.89	74.00	44.70	133.02	79.88	101.15	85.91	1,076.93
6558	AUF-W	691.46	690.19	823.20	1,092.49	1,061.85	984.91	708.98	428.28	1,274.52	765.40	969.18	823.10	10,313.55
6559	N/R	78.30	78.16	93.22	123.71	120.24	111.53	80.30	48.51	144.36	86.70	109.78	93.23	1,168.04
6560	↓	69.48	69.35	82.71	109.77	106.69	98.96	71.13	42.97	127.86	76.79	97.23	82.58	1,035.52
6561	AUF-W	66.17	66.05	78.77	104.54	101.61	94.25	68.26	41.23	122.71	73.69	93.31	79.25	969.85
6562	AUF-W	142.81	142.55	170.02	225.64	219.31	203.42	146.84	88.71	263.98	158.53	200.74	170.48	2,133.04
6563	N/R	97.60	97.42	116.19	154.20	149.88	139.02	99.81	60.29	179.42	107.75	136.44	115.87	1,453.89
6564	AUF-W	111.93	111.73	133.26	176.85	171.90	159.44	114.72	69.30	206.23	123.85	156.83	133.19	1,669.23
6567	AUF-W	352.35	351.70	419.48	556.70	541.09	501.88	361.37	218.30	649.84	390.13	494.00	419.54	5,256.16
6568	AUF-W	538.17	537.18	640.70	850.29	826.45	766.56	551.81	333.34	991.98	595.72	754.33	640.83	8,027.17
6571	AUF-W	268.53	268.04	319.69	424.28	412.36	382.50	276.20	166.85	500.12	300.34	380.30	322.98	4,026.41
6574	AUF-W	2,304.88	2,300.62	2,743.99	3,641.63	3,539.51	3,283.03	2,359.24	1,425.17	4,241.19	2,546.98	3,225.12	2,738.99	34,350.35
6577	AUF-W	2,678.16	2,673.23	3,188.41	4,231.43	4,112.78	3,814.76	2,747.57	1,659.78	4,939.29	2,966.22	3,755.97	3,189.83	39,957.42
6582	AUF-W	833.17	831.64	991.91	1,316.39	1,279.47	1,186.76	854.10	515.95	1,535.41	922.07	1,167.57	991.58	12,426.00
6589	AUF-W	840.89	839.34	1,001.10	1,328.58	1,291.33	1,197.76	866.15	523.22	1,557.06	935.07	1,184.03	1,005.56	12,570.09
6595	AUF-W	309.89	309.32	368.93	489.62	475.89	441.40	318.08	190.92	568.17	341.21	432.05	366.93	4,610.39
6596	AUF-W	324.22	323.63	386.00	512.27	497.90	461.82	332.69	200.97	598.06	359.17	454.79	386.24	4,837.79
6597	AUF-W	124.07 D	123.84	147.70	196.02	190.52	176.72	128.49 D	77.62	230.96	138.71	175.64	149.17	1,859.48 D B
6600	N/R	144.47	144.20	171.99	228.28	221.85	205.78	147.99	89.40	266.04	159.77	202.31	171.81	2,153.86
6831	AUF-S	98.70	98.52	117.51	155.95	151.57	140.58	102.68	62.02	184.58	110.85	140.36	119.20	1,482.52
6933	AUF-W	113.59	113.38	135.23	179.47	174.44	161.80	116.44	70.34	209.33	125.71	159.18	135.18	1,694.08
6964	SAR-W NOT included	6,848.96	6,836.37	8,153.85	10,821.21	10,517.77	9,755.63	7,026.10	4,244.33	12,630.78	7,585.22	9,604.78	8,157.05	102,152.06
6965	SAR-S	10,782.11	10,762.29	12,836.36	17,035.50	16,557.81	15,357.98	11,065.11	6,678.18	19,873.70	11,934.85	15,112.50	12,834.58	160,820.97
Total		55,140.16	55,038.80	65,845.69	87,120.28	84,677.36	78,541.39	56,632.70	34,210.73	101,808.24	61,139.40	77,417.75	65,748.50	823,121.03
	Total AUF-W	26,738.02 D	26,686.87	31,832.25	42,245.50	41,060.90	38,065.50	27,502.69	16,613.85	49,441.41	29,691.29	37,598.58	31,829.62	399,426.49 A
	Total AUF-S	10,009.80	9,991.19	11,916.66	15,814.95	15,371.48	14,257.62	10,267.55	6,202.43	18,457.91	11,084.62	14,035.89	11,920.25	149,330.14
		36,747.62 A												

#1

5045
26-5.5

N/R = NON REGULATED
(A) = RECONCILED TO 26-5.1
(B) = RECONCILED TO MFRs - 26-5.15

PBC

CW

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

#2 474 26-5.6

Aqua America
2007 Audit Fees

	2007 Expense	OH	IL	NJ	ME	PA Water	LWW	NC	ASI TX	ASI FL	ASI VA	ASI SC	ASI IN	ASI MO	ASI NY	NY (acquisition)	Total
Allocation basis		84,545	69,348	49,428	16,275	403,659	11,784	78,616	55,529	37,393	25,029	444	38,242	3,621	1,129	44,554	919,596
Utility Customers at 06/30/06		9.19%	7.54%	5.37%	1.77%	43.90%	1.28%	8.55%	6.04%	4.07%	2.72%	0.05%	4.16%	0.39%	0.12%	4.84%	100.00%
All utility allocation percentage																	
Audit fees - General																	
CWC audit fees	62,900	14,800	14,800	16,650	16,650												62,900
Adjust for PA Company merger (CWC)																	-
PSW audit fees	9,250					9,250											9,250
ASI audit fees - incl Hydr									-	-	-	-	-	-	-		-
Heater																	-
NY Water Co (using local firm)	15,000															15,000	15,000
Audit fees - Common audit																	
Annual report, 10-K, consolidation																	
Quarterly reviews, prep & attendance at meetings, and officer expenses review	1,015,155	93,330	76,554	54,564	17,966	445,605	13,009	86,785	61,299	41,279	27,630	490	42,216	3,997	1,246	49,184	1,015,155
	1,015,155	93,330	76,554	54,564	17,966	445,605	13,009	86,785	61,299	41,279	27,630	490	42,216	3,997	1,246	49,184	1,015,155
Systme Conversion	82,760	7,609	6,241	4,448	1,465	36,328	1,061	7,075	4,997	3,365	2,253	40	3,442	328	102	4,010	82,760
Deferred tax review	18,542	1,705	1,398	997	328	8,139	238	1,585	1,120	754	505	9	771	73	23	898	18,542
Internal Control Review Fees																	
PWC 404 fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accume	216,000	19,858	16,289	11,610	3,823	94,814	2,766	18,466	13,043	8,783	5,879	104	8,983	851	265	10,466	216,000
Tax fees - review of tax returns	28,000	2,574	2,112	1,505	496	12,291	359	2,394	1,691	1,139	762	14	1,164	110	34	1,357	28,000
xpenses	40,000	3,677	3,016	2,150	708	17,558	513	3,420	2,415	1,626	1,089	19	1,663	158	49	1,938	40,000
Total 2007 Audit and 404 Fees	1,487,607	143,554	120,410	91,924	41,435	623,984	17,946	119,725	84,565	56,946	38,117	676	58,239	5,514	1,719	82,851	1,487,607

26-5.6 P2 529

57,475 Agrees to 26-5.1

Allocations used from AA

PBC

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

CW 8/06

#2 24-4 26-5.6

Aqua America
2007 Benefit Plan Audit Fees

	2007 Expense	OH	IL	NJ	ME	PA Water	PA LWW	NC	ASI TX	ASI FL	ASI VA	ASI SC	ASI IN	ASI MO	ASI NY	Acq NY	Total
Allocation basis																	873,913
Utility Customers at 08/30/06		84,545	69,348	49,428	16,275	403,659	11,784	78,616	55,529	37,393	25,029	444	38,242	3,821			100.00%
All utility allocation percentage		9.67%	7.94%	5.66%	1.86%	46.19%	1.35%	9.00%	6.35%	4.28%	2.86%	0.05%	4.38%	0.41%	0.00%	0.00%	100.00%
All CWC allocation percentage		31.77%	26.06%	18.57%	6.12%												100.00%
All CWC allocation percentage w/o PA Cos.		38.50%	31.58%	22.51%	7.41%												100.00%
All CWC allocation percentage w/o PA Cos Incl NC		28.35%	23.25%	16.57%	5.46%			28.36%									100.00%
ASI allocation percentage								32.81%	23.25%	15.65%	10.48%		16.01%	1.52%			99.81%
Allocation for PSC 401(k) and profit sharing																	100.00%
All utility allocation percentage for states with employees only		9.81%	8.05%	5.74%	1.89%	46.85%		9.12%	6.44%	4.34%	2.90%		4.44%	0.42%			100.00%
Audit fees - Benefit Plans																	
PSC Retirement plan (PSC, PSW, CWC)	10,000	Paid out of Plan															
	10,000																10,000
PSW Retiree Medical Union	10,000					10,000											10,000
PSW Retiree Medical Non-union	10,000					10,000											10,000
PSW Personal Savings Plan (401k)	10,000					10,000											10,000
PSC Thrift Plan (401k)	10,000					10,000											14,400
CWC 401K Plan (w/ Form 11-K)	14,400	4,575	3,753	2,675	881	2,517											10,000
CWC Health Plan (VEBA)	10,000	3,177	2,606	1,857	612	1747.845											12,200
PSC 401(k) and profit sharing	12,200	1,197	982	700	230	5,715	-	1,113	786	529	354	-	541	51	-	-	76,600
	76,600	8,949	7,341	5,232	1,723	49,979	-	1,113	786	529	354	-	541	51	-	-	7,800
NY Plans	7,800															7,800	84,400
Total 2007 Benefits Plan Audit Fees	84,400	8,949	7,341	5,232	1,723	49,979	-	1,113	786	529	354	-	541	51	-	7,800	

26-5.6 P2

PBC

Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1

Florida Allocation
Jan - Dec 2007

Audit

Description: Allocated Expence

#2

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Audit Regular	632/732-800	4,570.00	4,570.00	4,570.00	4,570.00	4,570.00	4,570.00	4,570.00	4,570.00	(1,578.00)	4,570.00	4,570.00	4,570.00	48,692.00
Prior Yr Adj - Regular	632/732-800									(2,471.22)				(2,471.22)
Audit 404	632/732-800	732.00	732.00	732.00	732.00	732.00	732.00	732.00	732.00	732.00	732.00	732.00	732.00	8,784.00
Audit 404 Pr Yr Adj	632/732-800				611.68									611.68
Additional PWC billing	632/732-800	1,329.90												1,329.90
Carlstedt, Jackson, Nixon & Wilson, CPA's - Regional accrual	632/732-800	3,750.00	3,750.00	3,750.00	(11,250.00)								(45,000.00)	(45,000.00) (A)
Unbilled Carryover	632/732-800								67.32	88.12	(41.27)	66.75	86.16	229.08
Total Audit		10,381.90	9,052.00	9,052.00	(5,336.92)	5,302.00	5,302.00	5,302.00	5,369.32	(3,249.10)	5,260.73	5,368.75	(38,629.84)	12,174.84 (A)
AU														
6386	AUF-S	26.89	23.44	23.44	(13.82)	13.73	13.73	13.57	13.75	(8.32)	13.47	13.74	(101.45)	32.18 (D) (AD)
6388	AUF-S	20.04	17.47	17.47	(10.30)	10.23	10.23	10.07	10.20	(6.17)	10.00	10.20	(75.30)	24.14
6389	AUF-S	99.98	87.17	87.17	(51.39)	51.06	51.06	50.32	50.95	(30.83)	49.92	50.95	(376.09)	120.26
6390	AUF-S	9.76	8.51	8.51	(5.02)	4.98	4.98	4.88	4.94	(2.99)	4.84	4.94	(36.46)	11.88
6391	AUF-S	431.76	376.47	376.47	(221.96)	220.51	220.51	216.96	219.71	(132.95)	215.27	219.69	(1,621.65)	520.81
6392	AUF-S	74.65	65.08	65.08	(38.37)	38.12	38.12	37.70	38.18	(23.10)	37.40	38.17	(281.77)	89.26
6395	AUF-S	55.54	48.43	48.43	(28.55)	28.37	28.37	27.94	28.30	(17.12)	27.72	28.29	(208.85)	66.86
6396	AUF-S	60.53	52.77	52.77	(31.11)	30.91	30.91	30.43	30.82	(18.65)	30.20	30.82	(227.48)	72.92
6397		28.37	22.99	22.99	(13.56)	13.47	13.47	13.26	13.42	(8.12)	13.15	13.42	(99.07)	31.79
6401	AUF-W	17.75	15.48	15.48	(9.13)	9.07	9.07	8.96	9.07	(5.49)	8.89	9.07	(66.97)	21.25
6402	AUF-W	64.16	55.94	55.94	(32.98)	32.77	32.77	32.29	32.70	(19.79)	32.04	32.70	(241.35)	77.18
6403	AUF-W	80.56	70.24	70.24	(41.41)	41.14	41.14	40.51	41.02	(24.82)	40.19	41.02	(302.77)	97.07
6404	AUF-S	78.28	68.25	68.25	(40.24)	39.98	39.98	39.39	39.89	(24.14)	39.09	39.89	(294.45)	94.17
6405	AUF-W	66.13	57.66	57.66	(34.00)	33.77	33.77	34.26	34.69	(20.99)	33.98	34.68	(256.01)	76.81 (D) (AD)
6406	AUF-W	49.11	42.82	42.82	(25.24)	25.08	25.08	24.71	25.02	(15.14)	24.51	25.02	(184.68)	59.10
6407	AUF-W	34.88	30.23	30.23	(17.83)	17.71	17.71	17.44	17.67	(10.69)	17.31	17.66	(130.38)	41.74
6408	AUF-W	8.82	7.51	7.51	(4.43)	4.40	4.40	4.35	4.40	(2.66)	4.31	4.40	(32.50)	10.32
6409	AUF-W	30.52	26.61	26.61	(15.69)	15.58	15.59	15.36	15.57	(9.42)	15.26	15.57	(114.93)	36.66
6410	AUF-W	28.86	25.16	25.16	(14.84)	14.74	14.74	14.53	14.71	(8.90)	14.41	14.71	(108.59)	34.71
6411	AUF-W	34.88	30.23	30.23	(17.83)	17.71	17.71	17.44	17.67	(10.69)	17.31	17.66	(130.38)	41.74
6412	AUF-S	30.83	26.88	26.88	(15.85)	15.75	15.75	15.48	15.68	(9.49)	15.36	15.68	(115.72)	37.24
6413	AUF-W	68.62	59.83	59.83	(35.28)	35.06	35.06	34.62	35.06	(21.22)	34.35	35.06	(258.78)	82.20
6414	AUF-W	10.59	9.23	9.23	(5.44)	5.41	5.41	5.30	5.37	(3.25)	5.26	5.37	(39.63)	12.85
6415	AUF-S	9.97	8.69	8.69	(5.12)	5.09	5.09	5.04	5.10	(3.09)	5.00	5.10	(37.85)	11.90
6416	AUF-W	17.23	15.03	15.03	(8.86)	8.80	8.80	8.84	8.75	(5.30)	8.57	8.75	(64.60)	20.86 (D) (AD)
6417	AUF-W	41.42	36.12	36.12	(21.29)	21.15	21.15	20.94	21.21	(12.83)	20.78	21.21	(156.54)	49.44
6418	AUF-W	49.73	43.36	43.36	(25.56)	25.40	25.40	25.03	25.34	(15.34)	24.83	25.34	(187.05)	59.83
6419	AUF-W	26.68	23.26	23.26	(13.72)	13.63	13.63	13.41	13.58	(8.22)	13.31	13.58	(100.26)	32.15
6420	AUF-W	448.73	389.51	389.51	(228.65)	228.15	228.15	225.07	227.93	(137.92)	223.32	227.90	(1,682.29)	536.40
6421	AUF-W	33.84	29.51	29.51	(17.40)	17.28	17.28	17.02	17.24	(10.43)	16.89	17.23	(127.21)	40.77
6422	AUF-W	2.80	2.44	2.44	(1.44)	1.43	1.43	1.38	1.40	(0.84)	1.37	1.40	(10.30)	3.50
6423	AUF-W	98.32	85.72	85.72	(50.54)	50.21	50.21	49.47	50.10	(30.31)	49.06	50.09	(369.75)	118.32
6424	AUF-S	96.58	84.27	84.27	(49.69)	49.36	49.36	48.78	49.40	(29.89)	48.40	49.39	(364.59)	115.72
6425	AUF-W	45.78	39.92	39.92	(23.64)	23.38	23.38	23.06	23.36	(14.13)	22.88	23.35	(172.39)	54.99
6426	AUF-S	26.37	22.99	22.99	(13.56)	13.47	13.47	13.26	13.42	(8.12)	13.15	13.42	(99.07)	31.79
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	76.41	66.62	66.62	(39.28)	39.02	39.02	38.82	40.32	(24.40)	38.81	40.32	(297.62)	86.37 (D) (AD)
6429	AUF-W	329.31	287.13	287.13	(169.29)	168.18	168.18	165.69	167.79	(101.53)	164.40	167.77	(1,238.43)	396.33
6430	AUF-S	284.57	248.12	248.12	(146.26)	145.33	145.33	143.21	145.03	(87.76)	142.09	146.01	(1,070.40)	342.34
6431	AUF-W	144.62	126.09	126.09	(74.34)	73.86	73.86	72.80	73.72	(44.61)	72.23	73.71	(544.12)	173.91
6432	AUF-S	143.79	125.37	125.37	(73.92)	73.43	73.43	72.21	73.13	(44.25)	71.85	73.12	(539.76)	173.58
6433	AUF-W	64.40	47.43	47.43	(27.97)	27.78	27.78	27.36	27.71	(16.77)	27.15	27.70	(204.49)	65.52
6434	AUF-W	234.11	204.12	204.12	(120.35)	119.56	119.56	117.76	119.25	(72.16)	116.84	119.24	(880.18)	281.88
6435	AUF-S	88.56	77.21	77.21	(45.52)	45.23	45.23	44.54	45.10	(27.29)	44.19	45.10	(332.89)	106.66
6436	AUF-W	67.48	58.84	58.84	(34.69)	34.46	34.46	33.93	34.36	(20.79)	33.67	34.36	(253.63)	81.29
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6438	AUF-W	14.43	12.58	12.58	(7.42)	7.37	7.37	7.28	7.36	(4.45)	7.21	7.38	(54.29)	17.35

(A) - Agreed TO W/P 26-5.1 (AD) Recalculated using W/P 26-5.16
(D) TRAced TO MFR. by Systems

PBC

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

Florida Allocation
Jan - Dec 2007

Audit

Description: Allocated Expense

CW 08/08

#2 4844 26-5.6

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6439	AUF-S	4.96	4.34	4.34	(2.56)	2.64	2.64	2.49	2.52	(1.53)	2.47	2.52	(18.63)	6.06	
6440	AUF-W	50.77	44.26	44.26	(26.10)	25.93	25.93	25.56	25.88	(15.66)	25.36	25.88	(191.02)	61.05	
6441	AUF-W	79.42	69.25	69.25	(40.83)	40.56	40.56	40.24	40.75	(24.66)	39.93	40.75	(300.79)	94.43	
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	8.62	7.51	7.51	(4.43)	4.40	4.40	4.35	4.40	(2.66)	4.31	4.40	(32.50)	10.32	
6444	AUF-W	29.69	25.89	25.89	(15.26)	15.16	15.16	15.11	15.30	(9.26)	14.99	15.30	(112.95)	35.04	
6445	AUF-S	29.48	25.71	25.71	(15.16)	15.06	15.06	14.95	15.14	(9.16)	14.84	15.14	(111.76)	35.01	
6446	AUF-W	49.11	42.82	42.82	(25.24)	25.08	25.08	24.71	25.02	(15.14)	24.51	25.02	(184.68)	59.10	
6447	AUF-W	29.69	25.89	25.89	(15.26)	15.16	15.16	14.95	15.14	(9.16)	14.84	15.14	(111.76)	35.68	
6448	AUF-W	12.25	10.68	10.68	(6.30)	6.26	6.26	6.15	6.23	(3.77)	6.10	6.23	(45.97)	14.80	
6449	AUF-S	11.94	10.41	10.41	(6.14)	6.10	6.10	5.99	6.07	(3.67)	5.94	6.07	(44.78)	14.43	
6450	AUF-W	27.51	23.99	23.99	(14.14)	14.05	14.05	13.84	14.01	(8.48)	13.73	14.01	(103.43)	33.13	D A
6451	AUF-W	43.08	37.57	37.57	(22.15)	22.00	22.00	21.63	21.91	(13.26)	21.48	21.90	(161.89)	52.04	D A
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	8.10	7.06	7.06	(4.16)	4.14	4.14	4.03	4.06	(2.47)	4.00	4.06	(30.12)	9.93	
6456	AUF-W	384.03	334.83	334.83	(197.41)	196.12	196.12	198.35	200.87	(121.55)	196.80	200.85	(1,482.55)	441.26	
6457	AUF-S	167.15	145.74	145.74	(85.92)	85.36	85.36	84.87	85.75	(51.89)	84.01	85.74	(632.89)	186.82	
6461	AUF-S	17.75	15.48	15.48	(9.13)	9.07	9.07	9.07	9.18	(5.56)	9.00	9.18	(67.77)	20.82	
6462	AUF-W	17.75	15.48	15.48	(9.13)	9.07	9.07	8.96	9.07	(5.49)	8.89	9.07	(66.97)	21.25	
6467	AUF-W	31.96	27.88	27.88	(16.44)	16.33	16.33	16.07	16.27	(9.84)	15.94	16.27	(120.06)	38.58	
6468	AUF-S	38.00	33.13	33.13	(19.53)	19.41	19.41	19.14	19.38	(11.73)	18.99	19.38	(143.06)	45.64	
6469	AUF-W	75.27	65.63	65.63	(38.69)	38.44	38.44	37.86	38.34	(23.20)	37.56	38.33	(282.96)	90.64	
6471	AUF-W	160.82	140.22	140.22	(82.67)	82.13	82.13	81.01	82.04	(49.65)	80.38	82.03	(605.54)	193.12	
6472	AUF-S	49.94	43.54	43.54	(25.67)	25.50	25.50	25.13	25.45	(15.40)	24.94	25.45	(187.85)	60.07	D A
6555		30.00	26.16	26.16	(15.42)	15.32	15.32	15.22	15.41	(9.32)	15.10	15.41	(113.74)	35.82	
6556	AUF-W	30.83	26.88	26.88	(15.85)	15.75	15.75	15.48	15.68	(9.49)	15.36	15.68	(115.72)	37.24	
6557		13.60	11.86	11.86	(6.99)	6.95	6.95	6.84	6.93	(4.19)	6.79	6.93	(51.12)	16.38	
6558	AUF-W	130.19	113.51	113.51	(66.92)	66.49	66.49	65.53	66.36	(40.16)	65.02	66.36	(489.82)	156.56	
6559		14.74	12.85	12.85	(7.58)	7.53	7.53	7.42	7.52	(4.55)	7.37	7.52	(55.48)	17.72	
6560		13.08	11.41	11.41	(6.72)	6.68	6.68	6.57	6.66	(4.03)	6.52	6.66	(49.14)	15.77	D A
6561	AUF-W	12.46	10.86	10.86	(6.40)	6.36	6.36	6.31	6.39	(3.87)	6.26	6.39	(47.16)	14.83	D A
6562	AUF-W	26.89	23.44	23.44	(13.82)	13.73	13.73	13.57	13.75	(8.32)	13.47	13.74	(101.45)	32.18	
6563		18.38	16.02	16.02	(9.45)	9.38	9.38	9.23	9.34	(5.65)	9.15	9.34	(68.96)	22.20	
6564	AUF-W	21.08	18.38	18.38	(10.83)	10.76	10.76	10.60	10.74	(6.50)	10.52	10.74	(79.26)	25.36	
6567	AUF-W	66.34	57.84	57.84	(34.10)	33.88	33.88	33.40	33.83	(20.47)	33.14	33.82	(249.67)	79.74	
6568	AUF-W	101.33	88.35	88.35	(52.09)	51.75	51.75	51.01	51.65	(31.26)	50.61	51.65	(381.24)	121.85	
6571	AUF-W	50.58	44.08	44.08	(25.99)	25.82	25.82	25.71	26.04	(15.76)	25.51	26.04	(192.20)	59.72	
6574	AUF-W	433.96	378.37	378.37	(223.08)	221.62	221.62	218.07	220.84	(133.64)	216.37	220.82	(1,629.98)	523.37	
6577	AUF-W	504.25	439.66	439.66	(259.21)	257.52	257.52	253.97	257.19	(155.63)	251.99	257.16	(1,898.27)	605.79	
6582	AUF-W	156.87	136.78	136.78	(80.64)	80.11	80.11	78.95	79.95	(48.38)	78.33	79.94	(590.09)	188.71	
6589	AUF-W	158.32	138.04	138.04	(81.39)	80.86	80.86	80.06	81.06	(49.06)	79.44	81.07	(598.41)	188.90	
6595	AUF-W	58.35	50.87	50.87	(29.99)	29.80	29.80	29.21	29.58	(17.90)	28.99	29.58	(218.36)	70.80	
6596	AUF-W	61.05	53.23	53.23	(31.38)	31.18	31.18	30.75	31.14	(18.84)	30.51	31.14	(229.85)	73.31	
6597	AUF-W	23.36	20.37	20.37	(12.01)	11.93	11.93	11.88	12.03	(7.28)	11.78	12.03	(88.77)	27.81	D A
6600		27.20	23.72	23.72	(13.98)	13.89	13.89	13.68	13.85	(8.38)	13.57	13.85	(102.24)	32.78	
6831	AUF-S	18.58	16.20	16.20	(9.55)	9.49	9.49	9.49	9.61	(5.82)	9.42	9.61	(70.94)	21.79	
6933	AUF-W	21.39	18.65	18.65	(10.99)	10.92	10.92	10.76	10.90	(6.60)	10.68	10.90	(80.46)	25.73	
6964	SAR-W	1,289.54	1,124.35	1,124.35	(662.90)	658.56	658.56	649.44	657.89	(397.98)	644.39	657.82	(4,854.26)	1,549.35	
6965	SAR-S	2,030.08	1,770.03	1,770.03	(1,043.58)	1,036.75	1,036.75	1,021.85	1,034.83	(626.20)	1,013.90	1,034.72	(7,637.86)	2,441.30	
Total		10,381.90	9,052.00	9,052.00	(5,336.92)	5,302.00	5,302.00	5,234.72	5,301.19	(3,207.87)	5,193.97	5,300.62	(39,126.94)	12,448.66	
	Total AUF-W	5,034.29	4,389.41	4,389.41	(2,587.93)	2,570.99	2,570.99	2,542.15	2,574.43	(1,557.85)	2,522.36	2,574.16	(19,001.32)	6,021.09	B
	Total AUF-S	1,884.63	1,643.21	1,643.21	(968.81)	962.47	962.47	949.06	961.11	(581.59)	941.67	961.01	(7,093.74)	2,284.69	

D TRACed to MFRs by System — B Agreed to 26-5.1

A See WP 26-5.15 — D Recalculated using WP 26-5.16

PBC

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

Florida Allocation
Jan - Dec 2007

Bonus

Description: Allocated Expense

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Bonus	603/703-620	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00	62,640.00
Additional accrual	603/703-620							1,250.00						1,250.00
New Hire Bonus			1,000.00				5,000.00			3,000.00	3,000.00		1,250.00	13,250.00
True Up 2006 Bonus				(63,556.98)										(63,556.98)
Unbilled Carryover									82.08	67.29	105.17	105.64	67.54	427.72
Total Bonus		5,220.00	6,220.00	(58,336.98)	5,220.00	5,220.00	10,220.00	6,470.00	5,302.08	8,287.29	8,325.17	5,325.64	6,537.54	14,010.74
AU	b													
6386	AUF-S	13.52	16.11	(151.09)	13.52	13.52	26.47	16.56	13.57	21.22	21.31	13.63	16.74	35.08
6388	AUF-S	10.07	12.00	(112.59)	10.07	10.07	19.72	12.29	10.07	15.75	15.82	10.12	12.42	25.83
6389	AUF-S	50.27	59.90	(561.79)	50.27	50.27	98.42	61.40	50.32	78.65	79.01	50.54	62.04	129.29
6390	AUF-S	4.91	5.85	(54.84)	4.91	4.91	9.61	5.95	4.88	7.62	7.66	4.90	6.01	12.37
6391	AUF-S	217.10	258.69	(2,426.23)	217.10	217.10	425.05	264.75	216.96	339.12	340.67	217.93	267.52	555.74
6392	AUF-S	37.53	44.72	(419.44)	37.53	37.53	73.48	46.00	37.70	58.92	59.19	37.87	46.48	97.52
6395	AUF-S	27.93	33.28	(312.10)	27.93	27.93	54.68	34.10	27.94	43.67	43.87	28.07	34.45	71.74
6396	AUF-S	30.43	36.26	(340.10)	30.43	30.43	59.58	37.14	30.43	47.57	47.79	30.57	37.53	78.06
6397		13.26	15.80	(148.16)	13.26	13.26	25.96	16.18	13.26	20.72	20.81	13.31	16.34	33.98
6401	AUF-W	8.93	10.64	(99.76)	8.93	8.93	17.48	10.93	8.96	14.01	14.07	9.00	11.05	23.15
6402	AUF-W	32.26	38.44	(360.52)	32.26	32.26	63.16	39.40	32.29	50.47	50.70	32.43	39.81	82.96
6403	AUF-W	40.51	48.27	(452.69)	40.51	40.51	79.31	49.43	40.51	63.31	63.60	40.69	49.95	103.89
6404	AUF-S	39.36	46.90	(439.66)	39.36	39.36	77.06	48.07	39.39	61.57	61.86	39.57	48.57	101.21
6405	AUF-W	33.25	39.62	(371.61)	33.25	33.25	65.10	41.80	34.25	53.54	53.78	34.40	42.23	92.87
6406	AUF-W	24.69	29.42	(275.93)	24.69	24.69	48.34	30.15	24.71	38.62	38.80	24.82	30.46	63.45
6407	AUF-W	17.43	20.77	(194.85)	17.43	17.43	34.13	21.29	17.44	27.27	27.39	17.52	21.51	44.78
6408	AUF-W	4.33	5.16	(48.42)	4.33	4.33	8.48	5.31	4.35	6.80	6.83	4.37	5.36	11.23
6409	AUF-W	15.36	18.29	(171.51)	15.35	15.35	30.05	18.76	15.38	24.03	24.14	15.44	18.96	39.58
6410	AUF-W	14.51	17.29	(162.18)	14.51	14.51	28.41	17.73	14.53	22.71	22.81	14.59	17.91	37.34
6411	AUF-W	17.43	20.77	(194.85)	17.43	17.43	34.13	21.29	17.44	27.27	27.39	17.52	21.51	44.78
6412	AUF-S	15.50	18.47	(173.28)	15.50	15.50	30.35	18.89	15.48	24.20	24.31	15.55	19.09	39.80
6413	AUF-W	34.50	41.11	(385.61)	34.50	34.50	67.55	42.25	34.62	54.12	54.36	34.78	42.69	89.39
6414	AUF-W	5.32	6.34	(59.50)	5.32	5.32	10.42	6.47	5.30	8.29	8.33	5.33	6.54	13.49
6415	AUF-S	5.01	5.97	(56.00)	5.01	5.01	9.81	6.15	5.04	7.87	7.91	5.06	6.21	13.05
6416	AUF-W	8.67	10.33	(96.84)	8.67	8.67	16.97	10.55	8.64	13.51	13.57	8.68	10.66	22.05
6417	AUF-W	20.83	24.82	(232.76)	20.83	20.83	40.78	25.56	20.94	32.73	32.88	21.04	25.82	54.29
6418	AUF-W	25.00	29.79	(279.43)	25.00	25.00	48.95	30.54	25.03	39.12	39.29	25.14	30.86	64.29
6419	AUF-W	13.42	15.99	(149.93)	13.42	13.42	26.27	16.37	13.41	20.97	21.06	13.47	16.54	34.40
6420	AUF-W	224.62	267.65	(2,510.24)	224.62	224.62	439.77	274.85	225.07	351.80	353.40	226.07	277.52	579.54
6421	AUF-W	17.02	20.28	(190.16)	17.02	17.02	33.32	20.77	17.02	26.60	26.72	17.10	20.99	43.66
6422	AUF-W	1.41	1.68	(15.75)	1.41	1.41	2.76	1.68	1.38	2.15	2.16	1.38	1.70	3.38
6423	AUF-W	49.43	58.90	(552.45)	49.43	49.43	96.78	60.37	49.47	77.32	77.67	49.69	61.00	127.05
6424	AUF-S	48.60	57.91	(543.12)	48.60	48.60	95.15	59.52	48.78	76.24	76.59	49.00	60.15	126.01
6425	AUF-W	23.02	27.43	(257.27)	23.02	23.02	45.07	28.14	23.06	36.05	36.21	23.17	28.44	59.37
6426	AUF-S	13.26	15.80	(148.16)	13.26	13.26	25.96	16.18	13.26	20.72	20.81	13.31	16.34	33.98
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	38.42	45.78	(429.36)	38.42	38.42	75.22	46.89	39.82	62.24	62.52	40.00	49.10	109.16
6429	AUF-W	165.58	197.30	(1,850.45)	165.58	165.58	324.18	202.19	165.89	258.96	260.16	166.43	204.30	425.60
6430	AUF-S	143.08	170.49	(1,599.02)	143.08	143.08	280.13	174.75	143.21	223.84	224.86	143.85	176.58	367.94
6431	AUF-W	72.71	86.64	(812.63)	72.71	72.71	142.36	88.83	72.80	113.78	114.30	73.12	89.76	187.12
6432	AUF-S	72.30	86.15	(807.97)	72.30	72.30	141.55	88.12	72.21	112.87	113.39	72.54	89.04	184.79
6433	AUF-W	27.35	32.59	(305.69)	27.35	27.35	53.55	33.39	27.36	42.76	42.96	27.48	33.73	70.20
6434	AUF-W	117.71	140.26	(1,315.50)	117.71	117.71	230.46	143.70	117.76	184.06	184.90	118.28	145.20	302.26
6435	AUF-S	44.53	53.06	(497.61)	44.53	44.53	87.18	54.35	44.54	69.61	69.93	44.74	54.92	114.28
6436	AUF-W	33.93	40.43	(379.19)	33.93	33.93	66.43	41.41	33.93	53.04	53.28	34.08	41.84	87.05
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6438	AUF-W	7.26	8.65	(81.09)	7.26	7.26	14.21	8.86	7.26	11.35	11.41	7.30	8.96	18.67
6439	AUF-S	2.51	2.99	(28.00)	2.51	2.51	4.91	3.04	2.49	3.90	3.91	2.50	3.07	6.32

(A) Agreed to 26-5.1 (A) Recalculated using WP 26-5.16
(b) TRAced to MFRs by systems

#3
26-5.7
1 of 2

PBC

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

Florida Allocation
Jan - Dec 2007

Bonus

Description: Allocated Expense

#3

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
6440	AUF-W	25.53	30.42	(285.27)	25.53	25.53	49.98	31.19	25.56	39.94	40.13	25.67	31.51	65.70
6441	AUF-W	39.93	47.58	(446.28)	39.93	39.93	78.18	49.11	40.24	62.90	63.19	40.42	49.62	104.77
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-
6443	AUF-S	4.33	5.16	(48.42)	4.33	4.33	8.48	5.31	4.35	6.80	6.83	4.37	5.36	11.23
6444	AUF-W	14.93	17.79	(166.84)	14.93	14.93	29.23	18.44	15.11	23.62	23.73	15.18	18.63	39.67
6445	AUF-S	14.82	17.66	(165.58)	14.82	14.82	29.02	18.25	14.95	23.37	23.48	15.02	18.44	38.99
6446	AUF-W	24.69	29.42	(275.93)	24.69	24.69	48.34	30.15	24.71	38.62	38.80	24.82	30.46	63.45
6447	AUF-W	14.93	17.79	(166.84)	14.93	14.93	29.23	18.25	14.96	23.37	23.48	15.02	18.44	38.46
6448	AUF-W	6.16	7.34	(68.84)	6.16	6.16	12.06	7.51	6.15	9.61	9.66	6.18	7.58	15.73
6449	AUF-S	8.00	7.15	(67.09)	6.00	6.00	11.75	7.31	5.99	9.36	9.41	6.02	7.39	15.31
6450	AUF-W	13.83	16.48	(154.59)	13.83	13.83	27.08	16.89	13.84	21.63	21.73	13.90	17.06	35.52
6451	AUF-W	21.66	25.81	(242.10)	21.66	21.66	42.41	26.40	21.63	33.81	33.97	21.73	26.67	55.33
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6453	AUF-W	4.07	4.85	(45.50)	4.07	4.07	7.97	4.92	4.03	6.30	6.33	4.05	4.97	10.12
6456	AUF-W	193.09	230.08	(2,157.88)	193.09	193.09	378.04	242.04	198.35	310.03	311.44	199.23	244.67	535.16
6457	AUF-S	84.04	100.14	(939.23)	84.04	84.04	164.54	103.33	84.67	132.36	132.95	85.05	104.40	220.34
6461	AUF-S	8.93	10.64	(99.76)	8.93	8.93	17.48	11.06	9.07	14.17	14.24	9.11	11.18	23.86
6462	AUF-W	8.93	10.64	(99.76)	8.93	8.93	17.48	10.93	8.96	14.01	14.07	9.00	11.05	23.15
6467	AUF-W	16.08	19.16	(179.68)	16.08	16.08	31.48	19.60	16.07	25.11	25.23	16.14	19.81	41.14
6468	AUF-S	19.11	22.77	(213.51)	19.11	19.11	37.41	23.36	19.14	29.92	30.06	19.23	23.60	49.27
6469	AUF-W	37.85	45.10	(422.94)	37.85	37.85	74.10	46.20	37.86	59.17	59.44	38.03	46.68	97.15
6471	AUF-W	80.86	96.35	(903.84)	80.86	80.86	158.31	98.86	81.02	126.63	127.21	81.38	99.89	208.57
6472	AUF-S	25.11	29.92	(280.60)	25.11	25.11	49.16	30.67	25.13	39.28	39.46	25.24	30.99	64.57
6555		15.09	17.96	(168.59)	15.09	15.09	29.54	18.57	15.22	23.78	23.89	15.28	18.76	39.89
6556	AUF-W	15.50	18.47	(173.26)	15.50	15.50	30.35	18.89	15.48	24.20	24.31	15.55	19.09	39.80
6557		6.84	8.15	(76.42)	6.84	6.84	13.39	8.35	6.84	10.69	10.74	6.87	8.43	17.55
6558	AUF-W	65.46	78.00	(731.55)	65.46	65.46	128.16	79.97	65.53	102.43	102.90	65.82	80.80	168.45
6559		7.41	8.83	(82.84)	7.41	7.41	14.51	9.06	7.42	11.60	11.66	7.46	9.15	19.09
6560		6.58	7.84	(73.50)	6.58	6.58	12.88	8.02	6.57	10.26	10.32	6.60	8.11	16.85
6561	AUF-W	6.26	7.46	(70.00)	6.26	6.26	12.26	7.70	6.31	9.86	9.91	6.34	7.78	16.41
6562	AUF-W	13.52	16.11	(151.09)	13.52	13.52	26.47	16.56	13.57	21.22	21.31	13.63	16.74	35.06
6563		9.24	11.01	(103.26)	9.24	9.24	18.09	11.26	9.23	14.42	14.49	9.27	11.38	23.59
6564	AUF-W	10.60	12.63	(118.42)	10.60	10.60	20.75	12.94	10.60	16.57	16.65	10.65	13.08	27.23
6567	AUF-W	33.36	39.75	(372.77)	33.36	33.36	65.31	40.76	33.40	52.21	52.45	33.55	41.19	85.91
6568	AUF-W	50.95	60.71	(569.37)	50.95	50.95	99.75	62.24	51.01	79.72	80.09	51.23	62.89	131.11
6571	AUF-W	25.42	30.29	(284.10)	25.42	25.42	49.77	31.38	25.72	40.19	40.38	25.83	31.71	67.43
6574	AUF-W	218.20	260.00	(2,438.49)	218.20	218.20	427.20	266.11	218.07	340.86	342.41	219.04	268.89	558.68
6577	AUF-W	253.54	302.11	(2,833.43)	253.54	253.54	496.39	309.91	253.97	396.96	398.78	256.10	313.15	653.54
6582	AUF-W	78.87	93.98	(881.47)	78.87	78.87	154.42	96.34	78.95	123.40	123.96	79.30	97.34	202.85
6589	AUF-W	79.61	94.86	(889.84)	79.61	79.61	155.86	97.70	80.05	125.14	125.71	80.42	98.72	207.63
6595	AUF-W	29.34	34.96	(327.85)	29.34	29.34	57.44	35.85	29.21	45.66	45.87	29.34	36.02	74.31
6596	AUF-W	30.69	36.57	(343.02)	30.69	30.69	60.09	37.53	30.75	48.07	48.29	30.89	37.92	79.15
6597	AUF-W	11.75	14.00	(131.26)	11.75	11.75	23.00	14.49	11.88	18.56	18.65	11.93	14.64	31.12
6600		13.68	16.30	(152.84)	13.68	13.68	26.78	16.69	13.68	21.38	21.48	13.74	16.87	35.10
6831	AUF-S	9.34	11.13	(104.42)	9.34	9.34	18.29	11.58	9.48	14.83	14.90	9.53	11.70	25.08
6933	AUF-W	10.75	12.81	(120.17)	10.75	10.75	21.05	13.13	10.76	16.82	16.90	10.81	13.27	27.65
6964	SAR-W	648.38	772.59	(7,246.04)	648.38	648.38	1,269.43	792.51	649.45	1,015.11	1,019.75	652.34	800.78	1,671.05
6965	SAR-S	1,020.72	1,216.28	(11,407.21)	1,020.72	1,020.72	1,998.42	1,246.98	1,021.87	1,597.21	1,604.51	1,026.41	1,259.98	2,628.56
Total		5,220.00	6,220.00	(58,336.96)	5,220.00	5,220.00	10,220.00	6,387.90	5,234.80	8,182.13	8,219.52	5,258.05	6,454.58	13,500.00
	Total AUF-W	2,531.23	3,016.14	(28,288.18)	2,531.23	2,531.23	4,955.78	3,102.17	2,542.19	3,973.51	3,991.87	2,553.48	3,134.55	6,575.00
	Total AUF-S	947.59	1,129.12	(10,589.91)	947.59	947.59	1,855.24	1,158.13	949.07	1,483.43	1,490.21	953.29	1,170.22	2,441.54

(D) Traced to NFRs by system (B) Agreed to 26-5.1

(A) See W/P 26-5.15 for Example

PBC

2007 Insurance

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

08/08

#4

26-5.8
1049

Allocation Basis	WC Workers Compensation Payroll	WC Workers Compensation Claims	WC Total Workers Compensation (Prem + Claims)	BIELI GL Premium	BIELI GL Claims Losses	BIELI Umbrella Premium Allocated by % of payroll	BIELI Employment Prac. Liab Prem	BIELI Pollution CGL	BIELI Pollution PWELL	BIELI Total Liability Premiums & Claims	BIAM Auto Premium	BIAM Auto Claims Losses	BIAM Total Auto Premiums & Claims	BIPR Property	BIPR Executive Risk	BIOR Other Insurance	BIBD Surety Bonds	BIELI Letters of Credit	Total Amount
	Payroll	Exp Ratio		Payroll	Exp Ratio	Payroll	Payroll	Revenue	Revenue		# of Vehicles	Exp Ratio		Property	Payroll	Payroll	Basis	Payroll	
AquaAmerica																			
Florida	10,010	3,633	23,261	17,849	46,139	39,882	6,446	-	46,046	169,133	12,019	26,976	38,992	30,389	18,016	-	77	2,135	280,464 (A)
Illinois	39,389	152,482	221,769	35,416	23,025	79,867	12,869	11,656	33,389	193,823	16,702	19,382	36,085	193,689	37,342	-	6,466	4,366	692,462
Indiana	18,635	28,629	47,266	16,797	-	37,849	6,146	16,264	46,197	122,142	6,724	1,666	16,389	27,397	17,676	-	1,614	3,639	236,527
New York	0	-	-	-	-	-	-	-	-	-	-	-	-	917	-	-	-	-	917
Maine	14,762	11,291	26,072	13,396	79	39,033	4,674	7,374	-	56,669	7,173	-	7,173	23,369	14,491	-	-	1,939	127,887
Missouri	3,136	1,432	4,567	2,620	-	6,349	1,094	347	3,500	14,469	3,469	-	3,469	399	2,973	-	77	341	30,366
New Jersey	12,667	11,637	23,304	10,643	200,763	44,916	7,272	4,161	14,162	281,937	8,305	8,286	17,590	37,002	20,022	-	836	2,402	404,365
North Carolina	56,708	71,662	128,368	30,696	39,525	114,499	18,589	-	16,766	233,807	43,230	32,606	75,836	87,767	53,464	-	1,397	6,136	586,803
Pennsylvania	236,830	727,869	966,699	214,445	1,012,849	494,337	76,885	-	-	1,798,617	76,881	159,389	234,269	762,676	228,115	-	62,085	25,166	4,057,540
Ohio	0	-	-	35,364	125,691	78,804	13,869	24,282	-	276,111	16,315	9,669	24,983	139,648	37,257	-	1,153	4,277	473,880
Aqua Wastewater Management	23,360	38,573	59,993	21,041	44,165	67,523	7,712	43,857	-	184,343	16,284	16,997	36,281	345	22,166	-	20,809	2,547	366,082
Texas	32,810	8,711	39,329	29,309	84,845	86,264	16,763	23,988	44,393	226,459	21,816	1,291	22,806	6,123	30,836	-	134	3,884	331,497
Virginia	10,749	31,466	42,186	9,982	17,869	31,822	3,541	-	7,766	69,791	7,754	1,127	8,881	27,013	16,189	-	2,239	1,189	152,439
New York Water Services	27,897	44,289	71,886	24,826	39,269	66,071	9,089	-	-	139,256	8,724	10,997	19,721	-	26,177	-	-	2,685	260,044
Suburban Wastewater Company (UWW)	743	-	743	1,164	-	2,629	427	-	22,366	26,616	-	-	-	-	1,227	-	169	141	29,916
Aqua Pennsylvania Non-Reg Lab Fees	0	-	-	-	-	-	-	3,816	-	3,816	-	-	-	-	-	-	-	-	3,816
Suburban Environmental Services (SES)	-	-	-	-	-	-	-	23,202	-	23,202	-	-	-	-	-	-	-	-	23,202
Utility & Municipal Services	5,999	-	5,999	3,427	8,424	7,249	1,265	2,449	-	24,215	-	-	-	-	3,813	-	269	465	33,142
	531,775	1,157,900	1,689,775	485,725	1,669,889	1,119,699	191,699	169,615	235,729	3,794,354	245,229	289,569	534,798	1,339,253	533,762	-	97,376	69,009	7,219,550

(A) Agreed TO 26-5.1

PBC

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

Florida Allocation
Jan - Dec 2007

Insurance-Auto

Description: Allocated Expense

#4

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Insurance Auto	858/758-800	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	38,988.00 (A)
Unbilled Carryover	858/758-800								41.27	41.72	41.72	41.72	41.72	208.14
Total Auto Insurance		3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,290.27	3,290.72	3,290.72	3,290.72	3,290.72	39,196.14 TT
AU														
6386	AUF-S	8.41	8.41	8.41	8.41	8.41	8.41	8.32	8.42	8.42	8.42	8.42	8.42	100.93 (D) (A)
6388	AUF-S	6.27	6.27	6.27	6.27	6.27	6.27	6.17	6.25	6.25	6.25	6.25	6.25	75.06
6389	AUF-S	31.29	31.29	31.29	31.29	31.29	31.29	30.83	31.22	31.23	31.23	31.23	31.23	374.70
6390	AUF-S	3.05	3.05	3.05	3.05	3.05	3.05	2.99	3.03	3.03	3.03	3.03	3.03	36.45
6391	AUF-S	135.13	135.13	135.13	135.13	135.13	135.13	132.95	134.64	134.66	134.66	134.66	134.66	1,616.97
6392	AUF-S	23.36	23.36	23.36	23.36	23.36	23.36	23.10	23.39	23.40	23.40	23.40	23.40	280.24
6395	AUF-S	17.38	17.38	17.38	17.38	17.38	17.38	17.12	17.34	17.34	17.34	17.34	17.34	208.12
6396	AUF-S	18.94	18.94	18.94	18.94	18.94	18.94	18.65	18.89	18.89	18.89	18.89	18.89	226.74
6397		8.25	8.25	8.25	8.25	8.25	8.25	8.12	8.23	8.23	8.23	8.23	8.23	98.77
6401	AUF-W	5.56	5.56	5.56	5.56	5.56	5.56	5.49	5.56	5.56	5.56	5.56	5.56	66.63
6402	AUF-W	20.08	20.08	20.08	20.08	20.08	20.08	19.79	20.04	20.04	20.04	20.04	20.04	240.46
6403	AUF-W	25.21	25.21	25.21	25.21	25.21	25.21	24.82	25.14	25.14	25.14	25.14	25.14	301.80
6404	AUF-S	24.50	24.50	24.50	24.50	24.50	24.50	24.14	24.45	24.45	24.45	24.45	24.45	293.37
6405	AUF-W	20.70	20.70	20.70	20.70	20.70	20.70	20.99	21.26	21.26	21.26	21.26	21.26	251.45
6406	AUF-W	15.37	15.37	15.37	15.37	15.37	15.37	15.14	15.33	15.33	15.33	15.33	15.33	184.02
6407	AUF-W	10.85	10.85	10.85	10.85	10.85	10.85	10.69	10.82	10.83	10.83	10.83	10.83	129.93
6408	AUF-W	2.70	2.70	2.70	2.70	2.70	2.70	2.66	2.70	2.70	2.70	2.70	2.70	32.34
6409	AUF-W	9.55	9.55	9.55	9.55	9.55	9.55	9.42	9.54	9.54	9.54	9.54	9.54	114.45
6410	AUF-W	9.03	9.03	9.03	9.03	9.03	9.03	8.90	9.02	9.02	9.02	9.02	9.02	108.18
6411	AUF-W	10.85	10.85	10.85	10.85	10.85	10.85	10.69	10.82	10.83	10.83	10.83	10.83	129.93 (D) (A)
6412	AUF-S	9.65	9.65	9.65	9.65	9.65	9.65	9.49	9.61	9.61	9.61	9.61	9.61	115.43
6413	AUF-W	21.48	21.48	21.48	21.48	21.48	21.48	21.22	21.49	21.49	21.49	21.49	21.49	257.51
6414	AUF-W	3.31	3.31	3.31	3.31	3.31	3.31	3.25	3.29	3.29	3.29	3.29	3.29	39.59
6415	AUF-S	3.12	3.12	3.12	3.12	3.12	3.12	3.09	3.13	3.13	3.13	3.13	3.13	37.43
6416	AUF-W	5.39	5.39	5.39	5.39	5.39	5.39	5.30	5.36	5.36	5.36	5.36	5.36	64.47
6417	AUF-W	12.96	12.96	12.96	12.96	12.96	12.96	12.83	13.00	13.00	13.00	13.00	13.00	155.80
6418	AUF-W	15.56	15.56	15.56	15.56	15.56	15.56	15.34	15.53	15.53	15.53	15.53	15.53	186.37
6419	AUF-W	8.35	8.35	8.35	8.35	8.35	8.35	8.22	8.32	8.33	8.33	8.33	8.33	99.95
6420	AUF-W	139.80	139.80	139.80	139.80	139.80	139.80	137.92	139.67	139.69	139.69	139.69	139.69	1,675.18 (D) (A)
6421	AUF-W	10.59	10.59	10.59	10.59	10.59	10.59	10.43	10.56	10.56	10.56	10.56	10.56	126.79
6422	AUF-W	0.88	0.88	0.88	0.88	0.88	0.88	0.84	0.86	0.86	0.86	0.86	0.86	10.39
6423	AUF-W	30.77	30.77	30.77	30.77	30.77	30.77	30.31	30.70	30.70	30.70	30.70	30.70	368.43
6424	AUF-S	30.25	30.25	30.25	30.25	30.25	30.25	29.89	30.27	30.27	30.27	30.27	30.27	362.75
6425	AUF-W	14.33	14.33	14.33	14.33	14.33	14.33	14.13	14.31	14.31	14.31	14.31	14.31	171.67
6426	AUF-S	8.25	8.25	8.25	8.25	8.25	8.25	8.12	8.23	8.23	8.23	8.23	8.23	98.77
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	23.91	23.91	23.91	23.91	23.91	23.91	24.40	24.71	24.71	24.71	24.71	24.71	291.44
6429	AUF-W	103.06	103.06	103.06	103.06	103.06	103.06	101.53	102.82	102.83	102.83	102.83	102.83	1,234.04
6430	AUF-S	89.06	89.06	89.06	89.06	89.06	89.06	87.76	88.87	88.88	88.88	88.88	88.88	1,066.49
6431	AUF-W	45.26	45.26	45.26	45.26	45.26	45.26	44.61	45.18	45.18	45.18	45.18	45.18	542.06
6432	AUF-S	45.00	45.00	45.00	45.00	45.00	45.00	44.25	44.81	44.82	44.82	44.82	44.82	538.34
6433	AUF-W	17.02	17.02	17.02	17.02	17.02	17.02	16.76	16.98	16.98	16.98	16.98	16.98	203.81 (D) (A)
6434	AUF-W	73.26	73.26	73.26	73.26	73.26	73.26	72.16	73.08	73.09	73.09	73.09	73.09	877.17
6435	AUF-S	27.71	27.71	27.71	27.71	27.71	27.71	27.29	27.64	27.64	27.64	27.64	27.64	331.78
6436	AUF-W	21.12	21.12	21.12	21.12	21.12	21.12	20.79	21.06	21.06	21.06	21.06	21.06	252.80
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6438	AUF-W	4.52	4.52	4.52	4.52	4.52	4.52	4.45	4.51	4.51	4.51	4.51	4.51	54.09
6439	AUF-S	1.56	1.56	1.56	1.56	1.56	1.56	1.53	1.55	1.55	1.55	1.55	1.55	18.62

(A) Agreed to 26-5.1 (D) Traced to MFRs by Systems (A) Recalculated using w/p 26-5.1b

PBC

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

Florida Allocation
Jan - Dec 2007

Insurance-Auto

Description: Allocated Expense

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
6440	AUF-W	15.89	15.89	15.89	15.89	15.89	15.89	15.66	15.86	15.86	15.86	15.86	15.86	190.29
6441	AUF-W	24.85	24.85	24.85	24.85	24.85	24.85	24.66	24.97	24.98	24.98	24.98	24.98	298.67
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-
6443	AUF-S	2.70	2.70	2.70	2.70	2.70	2.70	2.66	2.70	2.70	2.70	2.70	2.70	32.34
6444	AUF-W	9.29	9.28	9.29	9.29	9.29	9.29	9.26	9.38	9.38	9.38	9.38	9.38	111.90
6445	AUF-S	9.23	9.23	9.23	9.23	9.23	9.23	9.16	9.28	9.28	9.28	9.28	9.28	110.92
6446	AUF-W	15.37	15.37	15.37	15.37	15.37	15.37	15.14	15.33	15.33	15.33	15.33	15.33	184.02
6447	AUF-W	9.29	9.29	9.29	9.29	9.29	9.29	9.16	9.28	9.28	9.28	9.28	9.28	111.31
6448	AUF-W	3.83	3.83	3.83	3.83	3.83	3.83	3.77	3.82	3.82	3.82	3.82	3.82	45.86
6449	AUF-S	3.74	3.74	3.74	3.74	3.74	3.74	3.67	3.72	3.72	3.72	3.72	3.72	44.68
6450	AUF-W	8.61	8.61	8.61	8.61	8.61	8.61	8.48	8.59	8.59	8.59	8.59	8.59	103.08
6451	AUF-W	13.48	13.48	13.48	13.48	13.48	13.48	13.26	13.42	13.43	13.43	13.43	13.43	161.28
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6453	AUF-W	2.53	2.53	2.53	2.53	2.53	2.53	2.47	2.50	2.50	2.50	2.50	2.50	30.18
6456	AUF-W	120.18	120.18	120.18	120.18	120.18	120.18	121.65	123.09	123.11	123.11	123.11	123.11	1,458.14
6457	AUF-S	52.31	52.31	52.31	52.31	52.31	52.31	51.89	52.55	52.55	52.55	52.55	52.55	628.50
6461	AUF-S	5.56	5.56	5.56	5.56	5.56	5.56	5.56	5.63	5.63	5.63	5.63	5.63	67.03
6462	AUF-W	5.56	5.56	5.56	5.56	5.56	5.56	5.49	5.56	5.56	5.56	5.56	5.56	66.63
6467	AUF-W	10.01	10.01	10.01	10.01	10.01	10.01	9.84	9.97	9.97	9.97	9.97	9.97	119.74
6468	AUF-S	11.89	11.89	11.89	11.89	11.89	11.89	11.73	11.88	11.88	11.88	11.88	11.88	142.47
6469	AUF-W	23.56	23.56	23.56	23.56	23.56	23.56	23.20	23.49	23.50	23.50	23.50	23.50	282.00
6471	AUF-W	50.33	50.33	50.33	50.33	50.33	50.33	49.64	50.26	50.28	50.28	50.28	50.28	603.01
6472	AUF-S	15.63	15.63	15.63	15.63	15.63	15.63	15.40	15.60	15.60	15.60	15.60	15.60	187.15
6555		9.39	9.39	9.39	9.39	9.39	9.39	9.32	9.44	9.44	9.44	9.44	9.44	112.88
6556	AUF-W	9.65	9.65	9.65	9.65	9.65	9.65	9.49	9.61	9.61	9.61	9.61	9.61	115.43
6557		4.26	4.26	4.26	4.26	4.26	4.26	4.19	4.24	4.25	4.25	4.25	4.25	50.95
6558	AUF-W	40.74	40.74	40.74	40.74	40.74	40.74	40.16	40.67	40.67	40.67	40.67	40.67	487.97
6559		4.61	4.61	4.61	4.61	4.61	4.61	4.55	4.61	4.61	4.61	4.61	4.61	55.26
6560		4.09	4.09	4.09	4.09	4.09	4.09	4.03	4.08	4.08	4.08	4.08	4.08	48.99
6561	AUF-W	3.90	3.90	3.90	3.90	3.90	3.90	3.87	3.92	3.92	3.92	3.92	3.92	46.84
6562	AUF-W	8.41	8.41	8.41	8.41	8.41	8.41	8.32	8.42	8.42	8.42	8.42	8.42	100.93
6563		5.75	5.75	5.75	5.75	5.75	5.75	5.65	5.73	5.73	5.73	5.73	5.73	68.79
6564	AUF-W	6.60	6.60	6.60	6.60	6.60	6.60	6.50	6.58	6.58	6.58	6.58	6.58	78.98
6567	AUF-W	20.76	20.76	20.76	20.76	20.76	20.76	20.47	20.73	20.73	20.73	20.73	20.73	248.69
6568	AUF-W	31.71	31.71	31.71	31.71	31.71	31.71	31.26	31.65	31.66	31.66	31.66	31.66	379.80
6571	AUF-W	15.82	15.82	15.82	15.82	15.82	15.82	15.76	15.96	15.96	15.96	15.96	15.96	190.49
6574	AUF-W	135.81	135.81	135.81	135.81	135.81	135.81	133.63	135.33	135.35	135.35	135.35	135.35	1,625.20
6577	AUF-W	157.80	157.80	157.80	157.80	157.80	157.80	155.63	157.60	157.63	157.63	157.63	157.63	1,890.58
6582	AUF-W	49.09	49.09	49.09	49.09	49.09	49.09	48.38	48.99	49.00	49.00	49.00	49.00	587.92
6589	AUF-W	49.55	49.55	49.55	49.55	49.55	49.55	49.06	49.68	49.69	49.69	49.69	49.69	594.79
6595	AUF-W	18.26	18.26	18.26	18.26	18.26	18.26	17.90	18.13	18.13	18.13	18.13	18.13	218.12
6596	AUF-W	19.10	19.10	19.10	19.10	19.10	19.10	18.84	19.08	19.09	19.09	19.09	19.09	228.90
6597	AUF-W	7.31	7.31	7.31	7.31	7.31	7.31	7.28	7.37	7.37	7.37	7.37	7.37	87.99
6600		8.51	8.51	8.51	8.51	8.51	8.51	8.38	8.49	8.49	8.49	8.49	8.49	101.91
6631	AUF-S	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.89	5.89	5.89	5.89	5.89	70.16
6633	AUF-W	6.69	6.69	6.69	6.69	6.89	6.89	6.80	6.68	6.68	6.68	6.68	6.68	80.15
6664	SAR-W	403.56	403.56	403.56	403.56	403.56	403.56	397.97	403.03	403.08	403.08	403.08	403.08	4,834.56
6665	SAR-S	635.31	635.31	635.31	635.31	635.31	635.31	626.18	634.13	634.22	634.22	634.22	634.22	7,609.05
Total		3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,249.00	3,207.77	3,248.82	3,248.96	3,248.96	3,248.96	3,248.96	38,946.12
	Total AUF-W	1,575.47	1,575.47	1,575.47	1,575.47	1,575.47	1,575.47	1,557.80	1,577.59	1,577.80	1,577.80	1,577.80	1,577.80	18,899.42
	Total AUF-S	589.79	589.79	589.79	589.79	589.79	589.79	581.57	588.98	589.04	589.04	589.04	589.04	7,065.43

#4

349
26-5.8

08/08

(D) Traced to MFRs by Systems (B) Agreed TO 26-5.1 Recalculated using 26-5.16
(A) See WP 26-5.15 for Example

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

CW 06/08

Florida Allocation
Jan - Dec 2007

Insurance-GL

Description: Allocated Expense

#4 4049 26-5.8

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Insurance GL	657/757-800	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	155,136.00 (A)
Unbilled Carryover	657/757-800								164.06	167.11	166.17	166.23	167.16	830.72
Total GL Insurance		12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	13,092.06	13,095.11	13,094.17	13,094.23	13,095.16	155,966.72 FT
AU														
6386	AUF-S	33.48	33.48	33.48	33.48	33.48	33.48	33.10	33.52	33.52	33.52	33.52	33.52	401.60 (A) D
6388	AUF-S	24.95	24.95	24.95	24.95	24.95	24.95	24.56	24.87	24.88	24.88	24.88	24.88	298.66
6389	AUF-S	124.50	124.50	124.50	124.50	124.50	124.50	122.69	124.24	124.27	124.28	124.26	124.27	1,490.98
6390	AUF-S	12.15	12.15	12.15	12.15	12.15	12.15	11.89	12.04	12.05	12.05	12.05	12.05	145.04
6391	AUF-S	537.68	537.68	537.68	537.68	537.68	537.68	529.01	535.73	535.85	535.81	535.82	535.85	6,434.13
6392	AUF-S	92.95	92.95	92.95	92.95	92.95	92.95	91.92	93.08	93.11	93.10	93.10	93.11	1,115.13
6395	AUF-S	69.16	69.16	69.16	69.16	69.16	69.16	68.13	69.00	69.01	69.01	69.01	69.01	828.15
6396	AUF-S	75.37	75.37	75.37	75.37	75.37	75.37	74.21	75.15	75.17	75.16	75.16	75.17	902.23
6397		32.84	32.84	32.84	32.84	32.84	32.84	32.32	32.73	32.74	32.74	32.74	32.74	393.02 D (A)
6401	AUF-W	22.11	22.11	22.11	22.11	22.11	22.11	21.85	22.13	22.13	22.13	22.13	22.13	265.14
6402	AUF-W	79.90	79.90	79.90	79.90	79.90	79.90	78.73	79.73	79.75	79.74	79.74	79.75	956.82
6403	AUF-W	100.32	100.32	100.32	100.32	100.32	100.32	98.77	100.02	100.05	100.04	100.04	100.05	1,200.89
6404	AUF-S	97.48	97.48	97.48	97.48	97.48	97.48	96.06	97.27	97.30	97.29	97.29	97.30	1,167.37
6405	AUF-W	82.35	82.35	82.35	82.35	82.35	82.35	83.51	84.57	84.59	84.59	84.59	84.59	1,000.56
6406	AUF-W	61.15	61.15	61.15	61.15	61.15	61.15	60.24	61.01	61.02	61.02	61.02	61.02	732.23
6407	AUF-W	43.18	43.18	43.18	43.18	43.18	43.18	42.53	43.07	43.08	43.08	43.08	43.08	517.01
6408	AUF-W	10.73	10.73	10.73	10.73	10.73	10.73	10.80	10.74	10.74	10.74	10.74	10.74	128.67
6409	AUF-W	38.01	38.01	38.01	38.01	38.01	38.01	37.49	37.97	37.98	37.97	37.97	37.98	455.41
6410	AUF-W	35.94	35.94	35.94	35.94	35.94	35.94	35.42	35.87	35.88	35.88	35.88	35.88	430.45
6411	AUF-W	43.18	43.18	43.18	43.18	43.18	43.18	42.53	43.07	43.08	43.08	43.08	43.08	517.01
6412	AUF-S	38.40	38.40	38.40	38.40	38.40	38.40	37.75	38.23	38.24	38.23	38.24	38.24	459.30
6413	AUF-W	85.45	85.45	85.45	85.45	85.45	85.45	84.42	85.49	85.51	85.50	85.51	85.51	1,024.67
6414	AUF-W	13.19	13.19	13.19	13.19	13.19	13.19	12.93	13.09	13.10	13.09	13.09	13.10	157.52 D (A)
6415	AUF-S	12.41	12.41	12.41	12.41	12.41	12.41	12.28	12.44	12.44	12.44	12.44	12.44	148.94
6416	AUF-W	21.46	21.46	21.46	21.46	21.46	21.46	21.07	21.34	21.35	21.34	21.34	21.35	256.56
6417	AUF-W	51.58	51.58	51.58	51.58	51.58	51.58	51.07	51.71	51.73	51.72	51.72	51.73	619.17
6418	AUF-W	61.93	61.93	61.93	61.93	61.93	61.93	61.02	61.79	61.81	61.80	61.81	61.81	741.59
6419	AUF-W	33.22	33.22	33.22	33.22	33.22	33.22	32.71	33.12	33.13	33.13	33.13	33.13	397.70
6420	AUF-W	556.29	556.29	556.29	556.29	556.29	556.29	548.79	555.78	555.89	555.85	555.85	555.89	6,665.78
6421	AUF-W	42.15	42.15	42.15	42.15	42.15	42.15	41.50	42.03	42.04	42.03	42.03	42.04	504.53
6422	AUF-W	3.49	3.49	3.49	3.49	3.49	3.49	3.36	3.40	3.40	3.40	3.40	3.40	41.33
6423	AUF-W	122.43	122.43	122.43	122.43	122.43	122.43	120.82	122.15	122.18	122.17	122.17	122.18	1,466.03 D (A)
6424	AUF-S	120.36	120.36	120.36	120.36	120.36	120.36	118.94	120.45	120.47	120.47	120.47	120.48	1,443.43
6425	AUF-W	57.01	57.01	57.01	57.01	57.01	57.01	56.24	56.95	56.96	56.96	56.96	56.98	683.11
6426	AUF-S	32.84	32.84	32.84	32.84	32.84	32.84	32.32	32.73	32.74	32.74	32.74	32.74	393.02
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	95.15	95.15	95.15	95.15	95.15	95.15	97.09	96.32	96.34	96.34	96.34	96.34	1,159.67
6429	AUF-W	410.08	410.08	410.08	410.08	410.08	410.08	404.00	409.13	409.22	409.19	409.19	409.22	4,910.42
6430	AUF-S	354.36	354.36	354.36	354.36	354.36	354.36	349.19	353.62	353.70	353.67	353.68	353.70	4,243.69
6431	AUF-W	180.09	180.09	180.09	180.09	180.09	180.09	177.50	179.75	179.80	179.78	179.78	179.80	2,156.94
6432	AUF-S	179.05	179.05	179.05	179.05	179.05	179.05	176.08	178.31	178.36	178.34	178.34	178.36	2,142.11
6433	AUF-W	67.74	67.74	67.74	67.74	67.74	67.74	66.71	67.56	67.57	67.57	67.57	67.57	810.99
6434	AUF-W	291.53	291.53	291.53	291.53	291.53	291.53	287.13	290.77	290.84	290.82	290.82	290.84	3,490.39
6435	AUF-S	110.28	110.28	110.28	110.28	110.28	110.28	108.60	109.97	110.00	109.99	109.99	110.00	1,320.20
6436	AUF-W	84.03	84.03	84.03	84.03	84.03	84.03	82.74	83.79	83.81	83.80	83.80	83.81	1,005.94
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6438	AUF-W	17.97	17.97	17.97	17.97	17.97	17.97	17.71	17.94	17.94	17.94	17.94	17.94	215.23
6439	AUF-S	6.21	6.21	6.21	6.21	6.21	6.21	6.06	6.15	6.15	6.15	6.15	6.15	74.06

(A) Agreed TO 26-5.1 Recalculated USNG 26-5.16
D Moved To MFRs by system

PBC

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

Florida Allocation
Jan - Dec 2007

Insurance-GL

Description: Allocated Expense

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
6440	AUF-W	63.22	63.22	63.22	63.22	63.22	63.22	62.31	63.10	63.12	63.11	63.11	63.12	757.19
6441	AUF-W	98.90	98.90	98.90	98.90	98.90	98.90	98.12	99.37	99.39	99.38	99.38	99.39	1,186.44
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-
6443	AUF-S	10.73	10.73	10.73	10.73	10.73	10.73	10.60	10.74	10.74	10.74	10.74	10.74	128.67
6444	AUF-W	36.97	36.97	36.97	36.97	36.97	36.97	36.84	37.31	37.32	37.32	37.32	37.32	445.26
6445	AUF-S	36.72	36.72	36.72	36.72	36.72	36.72	36.46	36.92	36.93	36.93	36.93	36.93	441.36
6446	AUF-W	61.15	61.15	61.15	61.15	61.15	61.15	60.24	61.01	61.02	61.02	61.02	61.02	732.23 ⊙
6447	AUF-W	36.97	36.97	36.97	36.97	36.97	36.97	36.46	36.92	36.93	36.93	36.93	36.93	442.93
6448	AUF-W	15.26	15.26	15.26	15.26	15.26	15.26	15.00	15.19	15.19	15.19	15.19	15.19	182.47
6449	AUF-S	14.87	14.87	14.87	14.87	14.87	14.87	14.61	14.79	14.80	14.80	14.80	14.80	177.79
6450	AUF-W	34.26	34.26	34.26	34.26	34.26	34.26	33.74	34.17	34.18	34.18	34.18	34.18	410.18
6451	AUF-W	53.65	53.65	53.65	53.65	53.65	53.65	52.75	53.42	53.43	53.42	53.42	53.43	641.77
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6453	AUF-W	10.06	10.06	10.06	10.06	10.06	10.06	9.83	9.95	9.95	9.95	9.95	9.95	120.09 ⊙
6456	AUF-W	478.21	478.21	478.21	478.21	478.21	478.21	483.84	488.77	489.89	489.85	489.85	489.89	5,802.14
6457	AUF-S	208.14	208.14	208.14	208.14	208.14	208.14	206.46	209.08	209.13	209.11	209.11	209.13	2,500.67
6461	AUF-S	22.11	22.11	22.11	22.11	22.11	22.11	22.11	22.39	22.39	22.39	22.39	22.39	266.70
6462	AUF-W	22.11	22.11	22.11	22.11	22.11	22.11	21.85	22.13	22.13	22.13	22.13	22.13	265.14
6467	AUF-W	39.82	39.82	39.82	39.82	39.82	39.82	39.17	39.67	39.68	39.68	39.68	39.68	476.46
6468	AUF-S	47.32	47.32	47.32	47.32	47.32	47.32	46.67	47.26	47.27	47.27	47.27	47.27	566.92
6469	AUF-W	93.73	93.73	93.73	93.73	93.73	93.73	92.31	93.48	93.50	93.49	93.49	93.50	1,122.13
6471	AUF-W	200.25	200.25	200.25	200.25	200.25	200.25	197.54	200.05	200.09	200.08	200.08	200.09	2,399.46
6472	AUF-S	62.18	62.18	62.18	62.18	62.18	62.18	61.28	62.06	62.07	62.07	62.07	62.07	744.71
6555		37.36	37.36	37.36	37.36	37.36	37.36	37.10	37.57	37.58	37.58	37.58	37.58	449.18
6556	AUF-W	38.40	38.40	38.40	38.40	38.40	38.40	37.75	38.23	38.24	38.23	38.24	38.24	459.30
6557		16.94	16.94	16.94	16.94	16.94	16.94	16.68	16.89	16.89	16.89	16.89	16.89	202.75
6558	AUF-W	162.12	162.12	162.12	162.12	162.12	162.12	159.78	161.82	161.86	161.84	161.84	161.86	1,941.71
6559		18.36	18.36	18.36	18.36	18.36	18.36	18.10	18.33	18.33	18.33	18.33	18.33	219.90 ⊙
6560		16.29	16.29	16.29	16.29	16.29	16.29	16.03	16.23	16.24	16.24	16.24	16.24	194.85
6561	AUF-W	15.51	15.51	15.51	15.51	15.51	15.51	15.38	15.58	15.59	15.58	15.58	15.58	186.38
6562	AUF-W	33.48	33.48	33.48	33.48	33.48	33.48	33.10	33.52	33.52	33.52	33.52	33.52	401.60
6563		22.88	22.88	22.88	22.88	22.88	22.88	22.49	22.78	22.79	22.78	22.78	22.79	273.71
6564	AUF-W	26.24	26.24	26.24	26.24	26.24	26.24	25.86	26.18	26.19	26.19	26.19	26.19	314.26
6567	AUF-W	82.61	82.61	82.61	82.61	82.61	82.61	81.45	82.48	82.50	82.49	82.49	82.50	989.57
6568	AUF-W	126.18	126.18	126.18	126.18	126.18	126.18	124.37	125.95	125.97	125.97	125.97	125.98	1,511.26
6571	AUF-W	62.96	62.96	62.96	62.96	62.96	62.96	62.70	63.50	63.51	63.51	63.51	63.51	757.99
6574	AUF-W	540.39	540.39	540.39	540.39	540.39	540.39	531.73	538.48	538.60	538.58	538.57	538.60	6,466.88
6577	AUF-W	627.91	627.91	627.91	627.91	627.91	627.91	618.25	627.11	627.26	627.21	627.21	627.26	7,522.78
6582	AUF-W	195.34	195.34	195.34	195.34	195.34	195.34	192.50	194.94	194.99	194.97	194.97	194.99	2,339.41
6589	AUF-W	197.15	197.15	197.15	197.15	197.15	197.15	195.21	197.69	197.74	197.72	197.72	197.74	2,366.73
6595	AUF-W	72.66	72.66	72.66	72.66	72.66	72.66	71.23	72.14	72.15	72.15	72.15	72.15	867.91
6596	AUF-W	76.02	76.02	76.02	76.02	76.02	76.02	74.98	75.93	75.95	75.95	75.95	75.96	910.81
6597	AUF-W	29.09	29.09	29.09	29.09	29.09	29.09	28.96	29.33	29.33	29.33	29.33	29.33	350.14 ⊙ Ⓑ Ⓐ
6600		33.87	33.87	33.87	33.87	33.87	33.87	33.35	33.78	33.79	33.78	33.78	33.79	405.50
6631	AUF-S	23.14	23.14	23.14	23.14	23.14	23.14	23.14	23.43	23.44	23.44	23.44	23.44	279.18
6633	AUF-W	26.63	26.63	26.63	26.63	26.63	26.63	26.24	26.58	26.58	26.58	26.58	26.58	318.94
6964	SAR-W	1,605.79	1,605.79	1,605.79	1,605.79	1,605.79	1,605.79	1,583.66	1,603.65	1,604.02	1,603.91	1,603.91	1,604.03	19,237.78
6965	SAR-S	2,527.94	2,527.94	2,527.94	2,527.94	2,527.94	2,527.94	2,491.61	2,523.23	2,523.62	2,523.64	2,523.65	2,523.83	30,277.43
Total		12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,928.00	12,763.94	12,925.92	12,928.93	12,928.01	12,928.06	12,928.98	154,971.84 TT
	Total AUF-W	6,268.92	6,268.92	6,268.92	6,268.92	6,268.92	6,268.92	6,196.59	6,277.25	6,278.71	6,278.26	6,278.29	6,278.74	75,203.34 Ⓑ
	Total AUF-S	2,346.82	2,346.82	2,346.82	2,346.82	2,346.82	2,346.82	2,314.11	2,343.48	2,344.02	2,343.86	2,343.87	2,344.03	28,114.29

⊙ TRaced TO MFRs by system Ⓑ Agreed TO 26-5.1

Ⓐ See WP 26-5.15 for Example

5of9 26-5.8

#4

PBC

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

Florida Allocation
Jan - Dec 2007

Insurance-Other Description: Allocated Expense

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
Insurance Other	659/759-800	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	4,259.00	51,108.00	A
DE LAGE LANDEN	659/759-800			18.28	18.28	18.28								54.84	
Unbilled Carryover Insurance	659/759-800	4,259.00	4,259.00	4,277.28	4,277.28	4,277.28	4,259.00	4,259.00	54.03 4,313.03	54.75 4,313.75	54.75 4,313.75	54.75 4,313.75	54.75 4,313.75	273.05 51,436.29	TT
AU															
6386	AUF-S	11.03	11.03	11.08	11.08	11.08	11.03	10.90	11.04	11.04	11.04	11.04	11.04	132.44	
6386	AUF-S	8.22	8.22	8.26	8.26	8.26	8.22	8.09	8.19	8.20	8.20	8.20	8.20	98.60	O A
6389	AUF-S	41.01	41.01	41.19	41.19	41.19	41.01	40.42	40.93	40.94	40.94	40.94	40.94	491.71	
6390	AUF-S	4.00	4.00	4.02	4.02	4.02	4.00	3.92	3.97	3.97	3.97	3.97	3.97	47.83	
6391	AUF-S	177.13	177.13	177.89	177.89	177.89	177.13	174.28	176.49	176.52	176.52	176.52	176.52	2,121.91	
6392	AUF-S	30.62	30.62	30.75	30.75	30.75	30.62	30.28	30.67	30.67	30.67	30.67	30.67	367.78	
6395	AUF-S	22.79	22.79	22.88	22.88	22.88	22.79	22.44	22.73	22.73	22.73	22.73	22.73	273.12	
6396	AUF-S	24.83	24.83	24.94	24.94	24.94	24.83	24.45	24.76	24.76	24.76	24.76	24.76	297.55	
6397		10.82	10.82	10.86	10.86	10.86	10.82	10.65	10.78	10.78	10.78	10.78	10.78	129.61	
6401	AUF-W	7.28	7.28	7.31	7.31	7.31	7.28	7.20	7.29	7.29	7.29	7.29	7.29	87.44	
6402	AUF-W	26.32	26.32	26.43	26.43	26.43	26.32	25.94	26.27	26.27	26.27	26.27	26.27	315.55	O A
6403	AUF-W	33.05	33.05	33.19	33.19	33.19	33.05	32.54	32.95	32.96	32.96	32.96	32.96	396.04	
6404	AUF-S	32.11	32.11	32.25	32.25	32.25	32.11	31.64	32.05	32.05	32.05	32.05	32.05	384.99	
6405	AUF-W	27.13	27.13	27.25	27.25	27.25	27.13	27.51	27.85	27.87	27.87	27.87	27.87	329.97	
6406	AUF-W	20.15	20.15	20.23	20.23	20.23	20.15	19.85	20.10	20.10	20.10	20.10	20.10	241.48	
6407	AUF-W	14.23	14.23	14.29	14.29	14.29	14.23	14.01	14.19	14.19	14.19	14.19	14.19	170.50	
6408	AUF-W	3.53	3.53	3.55	3.55	3.55	3.53	3.49	3.54	3.54	3.54	3.54	3.54	42.43	
6409	AUF-W	12.52	12.52	12.58	12.58	12.58	12.52	12.35	12.51	12.51	12.51	12.51	12.51	150.19	O A
6410	AUF-W	11.84	11.84	11.89	11.89	11.89	11.84	11.67	11.82	11.82	11.82	11.82	11.82	141.96	
6411	AUF-W	14.23	14.23	14.29	14.29	14.29	14.23	14.01	14.19	14.19	14.19	14.19	14.19	170.50	
6412	AUF-S	12.65	12.65	12.70	12.70	12.70	12.65	12.44	12.59	12.60	12.60	12.60	12.60	151.47	
6413	AUF-W	28.15	28.15	28.27	28.27	28.27	28.15	27.81	28.15	28.17	28.17	28.17	28.17	337.93	
6414	AUF-W	4.34	4.34	4.36	4.36	4.36	4.34	4.28	4.31	4.31	4.31	4.31	4.31	51.95	
6415	AUF-S	4.09	4.09	4.11	4.11	4.11	4.09	4.05	4.10	4.10	4.10	4.10	4.10	49.12	
6416	AUF-W	7.07	7.07	7.10	7.10	7.10	7.07	6.94	7.03	7.03	7.03	7.03	7.03	84.61	
6417	AUF-W	16.99	16.99	17.07	17.07	17.07	16.99	16.82	17.04	17.04	17.04	17.04	17.04	204.20	
6418	AUF-W	20.40	20.40	20.49	20.49	20.49	20.40	20.10	20.36	20.36	20.36	20.36	20.36	244.57	
6419	AUF-W	10.95	10.95	10.99	10.99	10.99	10.95	10.78	10.91	10.91	10.91	10.91	10.91	131.16	D A
6420	AUF-W	183.26	183.26	184.05	184.05	184.05	183.26	180.78	183.09	183.12	183.12	183.12	183.12	2,198.31	
6421	AUF-W	13.88	13.88	13.94	13.94	13.94	13.88	13.67	13.84	13.85	13.85	13.85	13.85	166.39	
6422	AUF-W	1.15	1.15	1.15	1.15	1.15	1.15	1.11	1.12	1.12	1.12	1.12	1.12	13.63	
6423	AUF-W	40.33	40.33	40.51	40.51	40.51	40.33	39.74	40.24	40.25	40.25	40.25	40.25	483.48	
6424	AUF-S	39.65	39.65	39.82	39.82	39.82	39.65	39.18	39.66	39.69	39.69	39.69	39.69	476.03	
6425	AUF-W	18.78	18.78	18.86	18.86	18.86	18.78	18.53	18.76	18.76	18.76	18.76	18.76	225.28	
6426	AUF-S	10.82	10.82	10.86	10.86	10.86	10.82	10.65	10.78	10.78	10.78	10.78	10.78	129.61	
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6428	AUF-W	31.35	31.35	31.48	31.48	31.48	31.35	31.99	32.38	32.40	32.40	32.40	32.40	382.44	
6429	AUF-W	135.10	135.10	135.68	135.68	135.68	135.10	133.09	134.78	134.80	134.80	134.80	134.80	1,619.41	
6430	AUF-S	116.74	116.74	117.24	117.24	117.24	116.74	115.04	116.49	116.51	116.51	116.51	116.51	1,399.53	
6431	AUF-W	59.33	59.33	59.58	59.58	59.58	59.33	58.48	59.22	59.23	59.23	59.23	59.23	711.34	
6432	AUF-S	58.99	58.99	59.24	59.24	59.24	58.99	58.01	58.74	58.75	58.75	58.75	58.75	705.45	
6433	AUF-W	22.32	22.32	22.41	22.41	22.41	22.32	21.98	22.26	22.26	22.26	22.26	22.26	267.46	
6434	AUF-W	96.04	96.04	96.45	96.45	96.45	96.04	94.59	95.79	95.81	95.81	95.81	95.81	1,151.10	
6435	AUF-S	36.33	36.33	36.49	36.49	36.49	36.33	35.78	36.23	36.24	36.24	36.24	36.24	435.39	
6436	AUF-W	27.68	27.68	27.80	27.80	27.80	27.68	27.26	27.60	27.61	27.61	27.61	27.61	331.75	
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6438	AUF-W	5.92	5.92	5.95	5.95	5.95	5.92	5.83	5.91	5.91	5.91	5.91	5.91	70.98	
6439	AUF-S	2.04	2.04	2.05	2.05	2.05	2.04	2.00	2.03	2.03	2.03	2.03	2.03	24.43	

A Agreed to 26-5.1 A Recalculated using 26-5.16
O Traced to MFRs by Systems

#4
1689
26-5.8

PBC

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

CW 08/08

Florida Allocation
Jan - Dec 2007

Insurance-Other

Description: Allocated Expenses

#4

7 of 9
26-5.8

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6440	AUF-W	20.83	20.83	20.92	20.92	20.92	20.83	20.53	20.79	20.79	20.79	20.79	20.79	249.71	
6441	AUF-W	32.58	32.58	32.72	32.72	32.72	32.58	32.33	32.74	32.74	32.74	32.74	32.74	391.93	
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	3.53	3.53	3.55	3.55	3.55	3.53	3.49	3.54	3.54	3.54	3.54	3.54	42.43	
6444	AUF-W	12.18	12.18	12.23	12.23	12.23	12.18	12.14	12.29	12.29	12.29	12.29	12.29	146.85	
6445	AUF-S	12.10	12.10	12.15	12.15	12.15	12.10	12.01	12.16	12.16	12.16	12.16	12.16	145.56	
6446	AUF-W	20.15	20.15	20.23	20.23	20.23	20.15	19.85	20.10	20.10	20.10	20.10	20.10	241.48	
6447	AUF-W	12.18	12.18	12.23	12.23	12.23	12.18	12.01	12.16	12.16	12.16	12.16	12.16	146.07	⊙ Ⓐ
6448	AUF-W	5.03	5.03	5.05	5.05	5.05	5.03	4.94	5.00	5.00	5.00	5.00	5.00	60.18	
6449	AUF-S	4.90	4.90	4.92	4.92	4.92	4.90	4.81	4.87	4.87	4.87	4.87	4.87	58.63	
6450	AUF-W	11.29	11.29	11.33	11.33	11.33	11.29	11.12	11.26	11.26	11.26	11.26	11.26	135.27	
6451	AUF-W	17.67	17.67	17.75	17.75	17.75	17.67	17.38	17.60	17.60	17.60	17.60	17.60	211.65	
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	3.32	3.32	3.34	3.34	3.34	3.32	3.24	3.28	3.28	3.28	3.28	3.28	39.60	⊙ Ⓐ
6456	AUF-W	157.54	157.54	158.22	158.22	158.22	157.54	159.33	161.35	161.36	161.36	161.36	161.36	1,913.46	
6457	AUF-S	68.57	68.57	68.86	68.86	68.86	68.57	68.02	68.68	68.89	68.89	68.89	68.89	824.76	
6461	AUF-S	7.26	7.26	7.31	7.31	7.31	7.26	7.28	7.38	7.38	7.38	7.38	7.38	87.86	
6462	AUF-W	7.28	7.28	7.31	7.31	7.31	7.28	7.20	7.29	7.29	7.29	7.29	7.29	87.44	
6467	AUF-W	13.12	13.12	13.17	13.17	13.17	13.12	12.90	13.07	13.07	13.07	13.07	13.07	157.13	
6468	AUF-S	15.59	15.59	15.65	15.65	15.65	15.59	15.37	15.57	15.57	15.57	15.57	15.57	186.96	
6469	AUF-W	30.88	30.88	31.01	31.01	31.01	30.88	30.41	30.80	30.80	30.80	30.80	30.80	370.07	
6471	AUF-W	65.97	65.97	66.26	66.26	66.26	65.97	65.08	65.90	65.91	65.91	65.91	65.91	791.32	
6472	AUF-S	20.49	20.49	20.57	20.57	20.57	20.49	20.19	20.44	20.45	20.45	20.45	20.45	245.60	
6565		12.31	12.31	12.36	12.36	12.36	12.31	12.22	12.38	12.38	12.38	12.38	12.38	148.13	
6586	AUF-W	12.65	12.65	12.70	12.70	12.70	12.65	12.44	12.59	12.60	12.60	12.60	12.60	151.47	
6557		5.58	5.58	5.60	5.60	5.60	5.58	5.49	5.56	5.56	5.56	5.56	5.56	66.86	
6558	AUF-W	53.41	53.41	53.64	53.64	53.64	53.41	52.64	53.31	53.32	53.32	53.32	53.32	640.36	⊙ Ⓐ
6559		6.05	6.05	6.07	6.07	6.07	6.05	5.98	6.04	6.04	6.04	6.04	6.04	72.52	
6560		5.37	5.37	5.39	5.39	5.39	5.37	5.28	5.35	5.35	5.35	5.35	5.35	64.29	
6561	AUF-W	5.11	5.11	5.13	5.13	5.13	5.11	5.07	5.13	5.13	5.13	5.13	5.13	61.46	
6562	AUF-W	11.03	11.03	11.08	11.08	11.08	11.03	10.90	11.04	11.04	11.04	11.04	11.04	132.44	
6563		7.54	7.54	7.57	7.57	7.57	7.54	7.41	7.50	7.51	7.51	7.51	7.51	90.27	
6564	AUF-W	8.65	8.65	8.68	8.68	8.68	8.65	8.52	8.63	8.63	8.63	8.63	8.63	103.64	
6567	AUF-W	27.22	27.22	27.33	27.33	27.33	27.22	26.83	27.17	27.18	27.18	27.18	27.18	326.35	
6568	AUF-W	41.57	41.57	41.75	41.75	41.75	41.57	40.97	41.49	41.50	41.50	41.50	41.50	498.40	
6571	AUF-W	20.74	20.74	20.83	20.83	20.83	20.74	20.66	20.92	20.92	20.92	20.92	20.92	249.98	
6574	AUF-W	178.03	178.03	178.79	178.79	178.79	178.03	175.17	177.39	177.42	177.42	177.42	177.42	2,132.72	
6577	AUF-W	206.86	206.86	207.75	207.75	207.75	206.86	204.01	206.59	206.63	206.63	206.63	206.63	2,480.94	
6582	AUF-W	64.35	64.35	64.63	64.63	64.63	64.35	63.42	64.22	64.23	64.23	64.23	64.23	771.51	
6589	AUF-W	64.95	64.95	65.23	65.23	65.23	64.95	64.31	65.13	65.14	65.14	65.14	65.14	780.52	
6595	AUF-W	23.94	23.94	24.04	24.04	24.04	23.94	23.47	23.76	23.77	23.77	23.77	23.77	286.23	
6596	AUF-W	25.04	25.04	25.15	25.15	25.15	25.04	24.70	25.02	25.02	25.02	25.02	25.02	300.38	⊙ Ⓝ Ⓐ
6597	AUF-W	9.58	9.58	9.62	9.62	9.62	9.58	9.54	9.66	9.66	9.66	9.66	9.66	115.47	
6600		11.16	11.16	11.21	11.21	11.21	11.16	10.99	11.13	11.13	11.13	11.13	11.13	133.73	
6631	AUF-S	7.62	7.62	7.66	7.66	7.66	7.62	7.62	7.72	7.72	7.72	7.72	7.72	92.07	
6633	AUF-W	8.77	8.77	8.81	8.81	8.81	8.77	8.65	8.76	8.76	8.76	8.76	8.76	105.18	
6964	SAR-W	529.01	529.01	531.28	531.28	531.28	529.01	521.68	528.30	528.39	528.39	528.39	528.39	6,344.43	
6965	SAR-S	832.80	832.80	836.38	836.38	836.38	832.80	820.84	831.25	831.39	831.39	831.39	831.39	9,985.20	
Total		4,259.00	4,259.00	4,277.28	4,277.28	4,277.28	4,259.00	4,204.95	4,258.30	4,259.01	4,259.01	4,259.01	4,259.01	51,108.14	TT
	Total AUF-W	2,065.23	2,065.23	2,074.10	2,074.10	2,074.10	2,065.23	2,042.06	2,067.97	2,068.32	2,068.32	2,068.32	2,068.32	24,801.28	Ⓑ
	Total AUF-S	773.14	773.14	776.45	776.45	776.45	773.14	762.36	772.03	772.16	772.16	772.16	772.16	9,271.81	

⊙ TIAed to MFRs by system Ⓑ Agreed to 26-5.1

Ⓐ See W/P 26-5.15 for Example

PBC

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

Florida Allocation
Jan - Dec 2007

Insurance-WC

Description: Allocated Expenses

#4

8 of 9 26-5.8

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
Insurance WC	658/758-800	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	23,256.00	Ⓐ
Unbilled Carryover	658/758-800								24.99	24.99	24.99	24.99	24.99	124.29	
Total WC Insurance		1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,962.99	1,962.99	1,962.99	1,962.99	1,962.99	23,380.29	TT
AU															
6386	AUF-S	5.02	5.02	5.02	5.02	5.02	5.02	4.96	5.02	5.03	5.03	5.03	5.03	80.20	Ⓓ
6388	AUF-S	3.74	3.74	3.74	3.74	3.74	3.74	3.68	3.73	3.73	3.73	3.73	3.73	44.77	
6389	AUF-S	18.66	18.66	18.66	18.66	18.66	18.66	18.39	18.62	18.63	18.63	18.63	18.63	223.51	
6390	AUF-S	1.82	1.82	1.82	1.82	1.82	1.82	1.78	1.81	1.81	1.81	1.81	1.81	21.74	
6391	AUF-S	80.60	80.60	80.60	80.60	80.60	80.60	79.30	80.31	80.32	80.32	80.32	80.32	964.51	
6392	AUF-S	13.93	13.93	13.93	13.93	13.93	13.93	13.78	13.95	13.96	13.96	13.96	13.96	167.16	
6395	AUF-S	10.37	10.37	10.37	10.37	10.37	10.37	10.21	10.34	10.34	10.34	10.34	10.34	124.14	
6396	AUF-S	11.30	11.30	11.30	11.30	11.30	11.30	11.12	11.27	11.27	11.27	11.27	11.27	135.25	
6397		4.92	4.92	4.92	4.92	4.92	4.92	4.85	4.91	4.91	4.91	4.91	4.91	58.92	Ⓓ
6401	AUF-W	3.31	3.31	3.31	3.31	3.31	3.31	3.28	3.32	3.32	3.32	3.32	3.32	39.75	
6402	AUF-W	11.98	11.98	11.98	11.98	11.98	11.98	11.80	11.96	11.95	11.95	11.95	11.95	143.43	
6403	AUF-W	15.04	15.04	15.04	15.04	15.04	15.04	14.81	14.99	15.00	15.00	15.00	15.00	180.02	
6404	AUF-S	14.61	14.61	14.61	14.61	14.61	14.61	14.40	14.58	14.58	14.58	14.58	14.58	174.99	
6405	AUF-W	12.35	12.35	12.35	12.35	12.35	12.35	12.52	12.68	12.68	12.68	12.68	12.68	149.99	
6406	AUF-W	9.17	9.17	9.17	9.17	9.17	9.17	9.03	9.15	9.15	9.15	9.15	9.15	109.77	Ⓓ
6407	AUF-W	6.47	6.47	6.47	6.47	6.47	6.47	6.38	6.46	6.46	6.46	6.46	6.46	77.50	
6408	AUF-W	1.61	1.61	1.61	1.61	1.61	1.61	1.59	1.61	1.61	1.61	1.61	1.61	19.29	
6409	AUF-W	5.70	5.70	5.70	5.70	5.70	5.70	5.62	5.69	5.69	5.69	5.69	5.69	68.27	
6410	AUF-W	5.39	5.39	5.39	5.39	5.39	5.39	5.31	5.38	5.38	5.38	5.38	5.38	64.53	
6411	AUF-W	6.47	6.47	6.47	6.47	6.47	6.47	6.38	6.46	6.46	6.46	6.46	6.46	77.50	
6412	AUF-S	5.76	5.76	5.76	5.76	5.76	5.76	5.66	5.73	5.73	5.73	5.73	5.73	68.85	
6413	AUF-W	12.81	12.81	12.81	12.81	12.81	12.81	12.66	12.82	12.82	12.82	12.82	12.82	153.60	
6414	AUF-W	1.98	1.98	1.98	1.98	1.98	1.98	1.94	1.96	1.96	1.96	1.96	1.96	23.61	
6415	AUF-S	1.86	1.86	1.86	1.86	1.86	1.86	1.84	1.86	1.86	1.86	1.86	1.86	22.33	
6416	AUF-W	3.22	3.22	3.22	3.22	3.22	3.22	3.16	3.20	3.20	3.20	3.20	3.20	38.46	
6417	AUF-W	7.73	7.73	7.73	7.73	7.73	7.73	7.66	7.75	7.75	7.75	7.75	7.75	92.82	
6418	AUF-W	9.28	9.28	9.28	9.28	9.28	9.28	9.15	9.26	9.26	9.26	9.26	9.26	111.17	
6419	AUF-W	4.98	4.98	4.98	4.98	4.98	4.98	4.90	4.97	4.97	4.97	4.97	4.97	59.62	
6420	AUF-W	83.39	83.39	83.39	83.39	83.39	83.39	82.27	83.31	83.33	83.33	83.33	83.33	999.23	
6421	AUF-W	6.32	6.32	6.32	6.32	6.32	6.32	6.22	6.30	6.30	6.30	6.30	6.30	75.63	
6422	AUF-W	0.52	0.52	0.52	0.52	0.52	0.52	0.50	0.51	0.51	0.51	0.51	0.51	6.20	
6423	AUF-W	18.35	18.35	18.35	18.35	18.35	18.35	18.08	18.31	18.31	18.31	18.31	18.31	219.77	
6424	AUF-S	18.04	18.04	18.04	18.04	18.04	18.04	17.83	18.06	18.06	18.06	18.06	18.06	216.38	
6425	AUF-W	8.56	8.55	8.55	8.55	8.55	8.55	8.43	8.54	8.54	8.54	8.54	8.54	102.40	
6426	AUF-S	4.92	4.92	4.92	4.92	4.92	4.92	4.85	4.91	4.91	4.91	4.91	4.91	58.92	
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6428	AUF-W	14.26	14.26	14.26	14.26	14.26	14.26	14.55	14.74	14.74	14.74	14.74	14.74	173.84	
6429	AUF-W	61.47	61.47	61.47	61.47	61.47	61.47	60.58	61.33	61.34	61.34	61.34	61.34	736.10	
6430	AUF-S	53.12	53.12	53.12	53.12	53.12	53.12	52.35	53.01	53.02	53.02	53.02	53.02	636.15	
6431	AUF-W	27.00	27.00	27.00	27.00	27.00	27.00	26.61	26.95	26.95	26.95	26.95	26.95	323.34	
6432	AUF-S	26.84	26.84	26.84	26.84	26.84	26.84	26.40	26.73	26.73	26.73	26.73	26.73	321.11	
6433	AUF-W	10.16	10.16	10.16	10.16	10.16	10.16	10.00	10.13	10.13	10.13	10.13	10.13	121.57	
6434	AUF-W	43.70	43.70	43.70	43.70	43.70	43.70	43.04	43.59	43.60	43.60	43.60	43.60	523.23	Ⓓ
6435	AUF-S	16.53	16.53	16.53	16.53	16.53	16.53	16.28	16.48	16.49	16.49	16.49	16.49	197.91	
6436	AUF-W	12.60	12.60	12.60	12.60	12.60	12.60	12.40	12.56	12.56	12.56	12.56	12.56	150.80	
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6438	AUF-W	2.69	2.69	2.69	2.69	2.69	2.69	2.66	2.69	2.69	2.69	2.69	2.69	32.26	
6439	AUF-S	0.93	0.93	0.93	0.93	0.93	0.93	0.91	0.92	0.92	0.92	0.92	0.92	11.10	

Ⓐ Agreed TO 26-5.1

Ⓐ Recalculated using W/P 26-5.16

Ⓓ TRaced to MFRs by systems

PBC

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

CW 08/08

Florida Allocation
Jan - Dec 2007

Insurance-WC

Description: Allocated Expenses

#4

9&9
26-5.8

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6440	AUF-W	9.48	9.48	9.48	9.48	9.48	9.48	9.34	9.46	9.46	9.48	9.46	9.46	113.51	
6441	AUF-W	14.83	14.83	14.83	14.83	14.83	14.83	14.71	14.90	14.90	14.90	14.90	14.90	178.15	⊙ Ⓐ
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	1.61	1.61	1.61	1.61	1.61	1.61	1.59	1.61	1.61	1.61	1.61	1.61	19.29	
6444	AUF-W	5.54	5.54	5.54	5.54	5.54	5.54	5.52	5.59	5.59	5.59	5.59	5.59	66.75	
6445	AUF-S	5.50	5.50	5.50	5.50	5.50	5.50	5.47	5.53	5.54	5.54	5.54	5.54	66.16	
6446	AUF-W	9.17	9.17	9.17	9.17	9.17	9.17	9.03	9.15	9.15	9.15	9.15	9.15	109.77	
6447	AUF-W	5.54	5.54	5.54	5.54	5.54	5.54	5.47	5.53	5.54	5.54	5.54	5.54	66.40	
6448	AUF-W	2.29	2.29	2.29	2.29	2.29	2.29	2.25	2.26	2.28	2.28	2.28	2.28	27.35	
6449	AUF-S	2.23	2.23	2.23	2.23	2.23	2.23	2.19	2.22	2.22	2.22	2.22	2.22	26.65	
6450	AUF-W	5.14	5.14	5.14	5.14	5.14	5.14	5.08	5.12	5.12	5.12	5.12	5.12	61.49	
6451	AUF-W	8.04	8.04	8.04	8.04	8.04	8.04	7.91	8.01	8.01	8.01	8.01	8.01	96.21	
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	1.51	1.51	1.51	1.51	1.51	1.51	1.47	1.49	1.49	1.49	1.49	1.49	18.00	
6456	AUF-W	71.69	71.69	71.69	71.69	71.69	71.69	72.50	73.42	73.43	73.43	73.43	73.43	889.77	
6457	AUF-S	31.20	31.20	31.20	31.20	31.20	31.20	30.95	31.34	31.35	31.35	31.35	31.35	374.69	
6461	AUF-S	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.36	3.36	3.36	3.36	3.36	39.98	
6462	AUF-W	3.31	3.31	3.31	3.31	3.31	3.31	3.28	3.32	3.32	3.32	3.32	3.32	39.75	
6467	AUF-W	5.97	5.97	5.97	5.97	5.97	5.97	5.87	5.95	5.95	5.95	5.95	5.95	71.42	
6468	AUF-S	7.09	7.09	7.09	7.09	7.09	7.09	7.00	7.08	7.09	7.09	7.09	7.09	84.98	
6469	AUF-W	14.05	14.05	14.05	14.05	14.05	14.05	13.84	14.01	14.02	14.02	14.02	14.02	168.21	
6471	AUF-W	30.02	30.02	30.02	30.02	30.02	30.02	29.61	29.99	29.99	29.99	29.99	29.99	359.69	⊙ Ⓐ
6472	AUF-S	9.32	9.32	9.32	9.32	9.32	9.32	9.19	9.30	9.30	9.30	9.30	9.30	111.64	
6555		5.60	5.60	5.60	5.60	5.60	5.60	5.58	5.63	5.63	5.63	5.63	5.63	67.33	
6556	AUF-W	5.76	5.76	5.76	5.76	5.76	5.76	5.66	5.73	5.73	5.73	5.73	5.73	68.85	
6557		2.54	2.54	2.54	2.54	2.54	2.54	2.50	2.53	2.53	2.53	2.53	2.53	30.39	
6558	AUF-W	24.30	24.30	24.30	24.30	24.30	24.30	23.95	24.26	24.26	24.26	24.26	24.26	291.07	
6559		2.75	2.75	2.75	2.75	2.75	2.75	2.71	2.75	2.75	2.75	2.75	2.75	32.96	
6560		2.44	2.44	2.44	2.44	2.44	2.44	2.40	2.43	2.43	2.43	2.43	2.43	29.22	
6561	AUF-W	2.33	2.33	2.33	2.33	2.33	2.33	2.31	2.34	2.34	2.34	2.34	2.34	27.94	
6562	AUF-W	5.02	5.02	5.02	5.02	5.02	5.02	4.96	5.02	5.03	5.03	5.03	5.03	60.20	⊙ Ⓐ
6563		3.43	3.43	3.43	3.43	3.43	3.43	3.37	3.41	3.42	3.42	3.42	3.42	41.03	
6564	AUF-W	3.93	3.93	3.93	3.93	3.93	3.93	3.88	3.93	3.93	3.93	3.93	3.93	47.11	
6567	AUF-W	12.38	12.38	12.38	12.38	12.38	12.38	12.21	12.36	12.37	12.37	12.37	12.37	148.34	
6568	AUF-W	18.91	18.91	18.91	18.91	18.91	18.91	18.64	18.88	18.88	18.88	18.88	18.88	226.65	
6571	AUF-W	9.44	9.44	9.44	9.44	9.44	9.44	9.40	9.52	9.52	9.52	9.52	9.52	113.63	
6574	AUF-W	81.01	81.01	81.01	81.01	81.01	81.01	79.71	80.72	80.73	80.73	80.73	80.73	969.42	
6577	AUF-W	94.13	94.13	94.13	94.13	94.13	94.13	92.63	94.01	94.02	94.02	94.02	94.02	1,127.70	
6582	AUF-W	29.28	29.28	29.28	29.28	29.28	29.28	28.86	29.22	29.23	29.23	29.23	29.23	350.68	
6589	AUF-W	29.55	29.55	29.55	29.55	29.55	29.55	29.26	29.64	29.64	29.64	29.64	29.64	354.79	
6595	AUF-W	10.89	10.89	10.89	10.89	10.89	10.89	10.68	10.81	10.82	10.82	10.82	10.82	130.10	
6596	AUF-W	11.40	11.40	11.40	11.40	11.40	11.40	11.24	11.38	11.38	11.38	11.38	11.38	136.64	
6597	AUF-W	4.36	4.36	4.36	4.36	4.36	4.36	4.34	4.40	4.40	4.40	4.40	4.40	52.49	⊙ Ⓐ
6600		5.08	5.08	5.08	5.08	5.08	5.08	5.00	5.06	5.06	5.06	5.06	5.06	60.79	
6631	AUF-S	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.51	3.51	3.51	3.51	3.51	41.85	
6633	AUF-W	3.99	3.99	3.99	3.99	3.99	3.99	3.93	3.98	3.98	3.98	3.98	3.98	47.81	
6964	SAR-W	240.72	240.72	240.72	240.72	240.72	240.72	237.39	240.40	240.44	240.44	240.44	240.44	2,883.84	
6965	SAR-S	378.96	378.96	378.96	378.96	378.96	378.96	373.51	378.25	378.31	378.31	378.31	378.31	4,538.74	
Total		1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,938.00	1,913.41	1,937.68	1,937.99	1,937.99	1,937.99	1,937.99	23,231.06	TT
	Total AUF-W	939.76	939.76	939.76	939.76	939.76	939.76	929.21	941.00	941.15	941.15	941.15	941.15	11,273.36	Ⓑ
	Total AUF-S	351.81	351.81	351.81	351.81	351.81	351.81	348.90	351.30	351.36	351.36	351.36	351.36	4,214.47	

⊙ TRAced to MFRs by system

Ⓑ Agreed to 26-5.1

Ⓐ See w/p 26-5.15 for Example

PBC

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

CW 08/08

Florida Allocation
Jan - Dec 2007

Profit Sharing

Description: Allocated Expenses

#5
1 of 2
26-5.9

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Profit Sharing - Regional accrual	604/704-837	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	3,684.00	4,080.00	44,624.00
True Up 2006 accrual	604/704-837			(16,789.87)										(16,789.87)
Adjust 2007 Accrual	604/704-837			2,000.00										2,000.00
401k Match - Regional accrual	604/704-837	1,885.93	3,464.31	3,424.48	3,112.84	3,379.36	3,368.71	4,544.76	2,927.30	3,064.90	3,099.99	3,222.72	4,749.54	40,236.75
									104.42	85.17	86.70	87.16	(227.15)	136.29
Unbilled Carryover														
Total		5,569.93	7,148.31	(7,681.39)	6,796.84	7,063.36	7,044.71	8,228.76	6,715.72	6,834.07	6,870.69	6,993.88	8,522.39	70,107.17
AU														
6386	AUF-S	14.43	18.51	(19.89)	17.60	18.29	18.25	21.07	17.19	17.50	17.59	17.90	21.82	180.25
6388	AUF-S	10.76	13.80	(14.83)	13.12	13.63	13.60	15.63	12.76	12.98	13.05	13.29	16.19	133.98
6389	AUF-S	53.64	68.84	(73.97)	65.45	68.02	67.84	78.09	63.73	64.86	65.20	66.37	80.88	668.95
6390	AUF-S	5.24	6.72	(7.22)	6.39	6.64	6.62	7.57	6.18	6.29	6.32	6.43	7.84	65.02
6391	AUF-S	231.65	297.30	(319.47)	282.68	293.77	292.99	336.72	274.81	279.65	281.14	286.19	348.74	2,886.17
6392	AUF-S	40.05	51.40	(55.23)	48.87	50.79	50.65	58.51	47.75	48.59	48.85	49.73	60.59	500.54
6395	AUF-S	29.80	38.24	(41.10)	36.36	37.79	37.69	43.37	35.39	36.02	36.21	36.86	44.91	371.54
6396	AUF-S	32.47	41.67	(44.78)	39.63	41.18	41.07	47.23	38.55	39.23	39.44	40.14	48.92	404.75
6397		14.15	18.16	(19.51)	17.26	17.94	17.89	20.57	16.79	17.09	17.18	17.48	21.31	176.31
6401	AUF-W	9.52	12.22	(13.14)	11.62	12.08	12.05	13.91	11.35	11.55	11.61	11.82	14.40	119.00
6402	AUF-W	34.42	44.18	(47.47)	42.00	43.65	43.54	50.11	40.90	41.62	41.84	42.59	51.90	429.29
6403	AUF-W	49.22	55.47	(59.61)	52.74	54.81	54.67	62.87	51.31	52.21	52.49	53.43	65.11	538.73
6404	AUF-S	42.00	53.90	(57.92)	51.25	53.28	53.12	61.14	49.90	50.78	51.05	51.96	63.32	523.75
6405	AUF-W	35.48	45.53	(48.93)	43.30	44.99	44.87	53.16	43.38	44.15	44.38	45.18	55.05	450.56
6406	AUF-W	28.35	33.81	(36.33)	32.15	33.41	33.32	38.35	31.30	31.85	32.02	32.59	39.71	328.52
6407	AUF-W	18.60	23.88	(25.66)	22.70	23.59	23.53	27.07	22.09	22.48	22.60	23.01	28.04	231.95
6408	AUF-W	4.62	5.93	(6.38)	5.64	5.86	5.85	6.75	5.51	5.60	5.63	5.73	6.99	57.75
6409	AUF-W	16.36	21.02	(22.58)	19.98	20.77	20.71	23.86	19.45	19.82	19.92	20.28	24.71	204.35
6410	AUF-W	15.48	19.87	(21.35)	18.90	19.64	19.58	22.55	18.40	18.73	18.83	19.16	23.35	193.13
6411	AUF-W	18.60	23.88	(25.66)	22.70	23.59	23.53	27.07	22.09	22.48	22.60	23.01	28.04	231.95
6412	AUF-S	16.54	21.23	(22.81)	20.19	20.98	20.92	24.03	19.61	19.96	20.08	20.42	24.89	206.01
6413	AUF-W	36.82	47.25	(50.77)	44.93	46.69	46.57	53.73	43.85	44.63	44.86	45.67	55.65	459.88
6414	AUF-W	5.66	7.29	(7.84)	6.93	7.20	7.19	8.23	6.72	6.83	6.87	6.99	8.52	70.63
6415	AUF-S	5.35	6.86	(7.37)	6.52	6.78	6.76	7.82	6.38	6.49	6.53	6.64	8.10	66.86
6416	AUF-W	9.25	11.87	(12.75)	11.28	11.73	11.69	13.41	10.95	11.14	11.20	11.40	13.89	115.05
6417	AUF-W	22.22	28.52	(30.65)	27.12	28.18	28.11	32.50	26.53	26.99	27.14	27.53	33.66	277.98
6418	AUF-W	26.68	34.24	(36.79)	32.56	33.83	33.74	39.04	31.70	32.26	32.43	33.01	40.23	332.72
6419	AUF-W	14.31	18.37	(19.74)	17.47	18.15	18.10	20.82	16.99	17.29	17.38	17.69	21.56	178.41
6420	AUF-W	239.67	307.59	(330.53)	292.47	303.94	303.13	349.31	285.08	290.11	291.66	296.89	361.76	2,991.10
6421	AUF-W	18.16	23.30	(25.04)	22.16	23.03	22.97	26.41	21.56	21.94	22.05	22.45	27.36	226.34
6422	AUF-W	1.50	1.93	(2.07)	1.84	1.91	1.90	2.14	1.75	1.78	1.79	1.82	2.22	18.49
6423	AUF-W	52.75	67.69	(72.74)	64.37	66.89	66.71	76.77	62.66	63.76	64.10	65.25	79.51	657.73
6424	AUF-S	51.86	66.55	(71.51)	63.26	65.76	65.58	75.79	61.76	62.87	63.21	64.34	78.41	647.84
6425	AUF-W	24.56	31.52	(33.87)	29.97	31.15	31.07	35.90	29.21	29.73	29.89	30.42	37.07	306.52
6426	AUF-S	14.15	18.16	(19.51)	17.26	17.94	17.89	20.57	16.79	17.09	17.18	17.48	21.31	176.31
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	40.99	52.61	(56.54)	50.02	51.99	51.85	61.80	50.44	51.32	51.60	52.52	64.00	522.61
6429	AUF-W	176.66	226.74	(243.65)	215.60	224.05	223.46	257.15	209.87	213.56	214.71	218.56	266.32	2,203.04
6430	AUF-S	152.67	195.94	(210.55)	186.30	193.61	193.10	222.28	181.39	184.59	185.57	188.90	230.19	1,903.97
6431	AUF-W	77.59	99.58	(107.00)	94.68	98.39	98.13	112.98	92.21	93.83	94.33	96.03	117.01	967.76
6432	AUF-S	77.14	99.00	(106.39)	94.14	97.83	97.57	112.08	91.47	93.08	93.58	95.26	116.07	960.83
6433	AUF-W	29.19	37.46	(40.25)	35.62	37.01	36.91	42.46	34.65	35.26	35.45	36.09	43.98	363.83
6434	AUF-W	125.80	161.19	(173.22)	153.27	159.28	158.86	182.78	149.18	151.78	152.60	155.33	189.28	1,565.90
6435	AUF-S	47.51	60.98	(65.52)	57.96	60.25	60.09	69.12	56.41	57.41	57.71	58.75	71.59	592.27

(A) Agreed TO 26-5.1 Recalculated using 26-5.16
(D) TRACed to MORs by Systems

PBC

CW

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

Florida Allocation
Jan - Dec 2007

Profit Sharing

Description: Allocated Expenses

08/08

#5

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6436	AUF-W	36.20	48.46	(49.93)	44.18	45.91	45.79	52.66	42.98	43.74	43.97	44.76	54.64	451.26	
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6438	AUF-W	7.74	9.94	(10.68)	9.45	9.82	9.79	11.27	9.20	9.36	9.41	9.58	11.68	96.57	
6439	AUF-S	2.67	3.43	(3.69)	3.26	3.39	3.38	3.87	3.18	3.21	3.23	3.29	4.01	33.21	
6440	AUF-W	27.24	34.96	(37.56)	33.24	34.54	34.45	39.66	32.37	32.94	33.12	33.71	41.08	339.73	
6441	AUF-W	42.61	54.68	(58.75)	52.00	54.03	53.89	62.46	50.97	51.87	52.16	53.08	64.68	533.87	⊙ Ⓝ
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	4.62	5.93	(6.38)	5.64	5.86	5.85	6.75	5.51	5.60	5.63	5.73	6.99	57.75	
6444	AUF-W	15.93	20.44	(21.97)	19.44	20.20	20.15	23.46	19.14	19.48	19.58	19.93	24.29	200.06	
6445	AUF-S	15.82	20.30	(21.82)	19.30	20.06	20.01	23.21	18.94	19.27	19.38	19.72	24.03	198.22	
6446	AUF-W	26.35	33.81	(36.33)	32.15	33.41	33.32	38.36	31.30	31.85	32.02	32.59	39.71	328.52	
6447	AUF-W	15.93	20.44	(21.97)	19.44	20.20	20.15	23.21	18.94	19.27	19.38	19.72	24.03	198.74	
6448	AUF-W	6.57	8.44	(9.06)	8.02	8.33	8.31	9.55	7.79	7.93	7.97	8.11	9.89	81.84	
6449	AUF-S	6.41	8.22	(8.83)	7.82	8.12	8.10	9.30	7.59	7.72	7.76	7.90	9.63	79.74	
6450	AUF-W	14.76	18.94	(20.36)	18.01	18.72	18.67	21.48	17.53	17.84	17.93	18.25	22.24	184.02	⊙ Ⓝ
6451	AUF-W	23.12	29.67	(31.88)	28.21	29.31	29.24	33.57	27.40	27.88	28.03	28.54	34.77	287.85	⊙ Ⓝ
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	4.34	5.58	(5.99)	5.30	5.51	5.49	6.25	5.10	5.19	5.22	5.32	6.48	53.80	
6456	AUF-W	206.09	264.42	(284.13)	251.42	261.27	260.58	307.84	251.23	255.66	257.03	261.64	318.82	2,611.81	
6457	AUF-S	89.68	115.09	(123.67)	109.43	113.72	113.42	131.41	107.25	109.14	109.72	111.69	136.10	1,122.96	
6461	AUF-S	9.52	12.22	(13.14)	11.62	12.08	12.05	14.07	11.48	11.69	11.75	11.96	14.57	119.88	
6462	AUF-W	9.52	12.22	(13.14)	11.62	12.08	12.05	13.91	11.35	11.55	11.61	11.82	14.40	119.00	
6467	AUF-W	17.16	22.02	(23.66)	20.93	21.76	21.70	24.93	20.35	20.71	20.82	21.19	25.82	213.72	
6468	AUF-S	20.39	26.16	(28.11)	24.88	25.85	25.78	29.71	24.24	24.67	24.80	25.25	30.77	254.36	
6469	AUF-W	40.38	51.83	(55.69)	49.28	51.21	51.07	58.76	47.95	48.80	49.06	49.94	60.85	503.42	
6471	AUF-W	86.28	110.73	(118.98)	105.28	109.41	109.12	125.74	102.62	104.42	104.98	106.87	130.22	1,076.89	
6472	AUF-S	26.79	34.38	(36.95)	32.69	33.97	33.89	39.00	31.83	32.39	32.57	33.16	40.40	334.12	
6555		16.10	20.66	(22.20)	19.64	20.41	20.36	23.62	19.27	19.61	19.72	20.07	24.46	201.73	
6556	AUF-W	16.54	21.23	(22.81)	20.19	20.98	20.92	24.03	19.61	19.96	20.08	20.42	24.89	206.01	
6557		7.30	9.36	(10.06)	8.90	9.25	9.23	10.62	8.68	8.82	8.86	9.02	10.99	90.96	
6558	AUF-W	69.85	89.64	(96.32)	85.23	88.57	88.34	101.71	83.01	84.47	84.92	86.44	105.34	871.19	
6559		7.91	10.15	(10.91)	9.65	10.03	10.00	11.52	9.40	9.57	9.62	9.79	11.93	98.67	
6560		7.02	9.01	(9.68)	8.56	8.90	8.88	10.20	8.33	8.47	8.52	8.67	10.57	87.45	
6561	AUF-W	6.68	8.58	(9.22)	8.16	8.48	8.45	9.79	7.99	8.13	8.18	8.32	10.14	83.89	
6562	AUF-W	14.43	18.51	(19.89)	17.60	18.29	18.25	21.07	17.19	17.50	17.59	17.90	21.82	180.25	⊙ Ⓝ
6563		9.86	12.65	(13.60)	12.03	12.50	12.47	14.32	11.69	11.89	11.95	12.17	14.83	122.76	
6564	AUF-W	11.31	14.51	(15.59)	13.80	14.34	14.30	16.48	13.43	13.67	13.74	13.99	17.04	140.99	
6567	AUF-W	35.59	45.68	(49.08)	43.43	45.13	45.02	51.84	42.31	43.05	43.28	44.08	53.69	444.01	
6568	AUF-W	54.36	69.77	(74.97)	66.34	68.94	68.76	79.16	64.61	65.74	66.10	67.28	81.99	678.06	
6571	AUF-W	27.13	34.81	(37.41)	33.10	34.40	34.31	39.91	32.57	33.15	33.32	33.92	41.33	340.54	
6574	AUF-W	232.82	298.80	(321.08)	284.11	295.25	294.47	338.45	276.22	281.09	282.59	287.66	350.53	2,900.89	
6577	AUF-W	270.53	347.19	(373.09)	330.12	343.07	342.16	394.16	321.88	327.35	329.10	335.01	408.22	3,376.51	
6582	AUF-W	84.16	108.01	(116.07)	102.70	106.73	106.45	122.53	100.00	101.76	102.30	104.14	126.90	1,049.60	
6589	AUF-W	84.94	109.01	(117.14)	103.65	107.72	107.43	124.25	101.41	103.19	103.75	105.61	128.69	1,062.51	
6595	AUF-W	31.30	40.17	(43.17)	38.20	39.70	39.59	45.34	37.00	37.66	37.86	38.54	46.96	389.14	
6596	AUF-W	32.75	42.03	(45.17)	39.97	41.53	41.42	47.73	38.95	39.64	39.85	40.56	49.43	408.70	⊙ Ⓐ Ⓐ
6597	AUF-W	12.53	16.08	(17.28)	15.29	15.89	15.85	18.43	15.04	15.31	15.39	15.67	19.09	157.30	
6600		14.59	18.73	(20.13)	17.81	18.51	18.46	21.23	17.33	17.63	17.73	18.04	21.99	181.91	
6831	AUF-S	9.97	12.80	(13.75)	12.17	12.64	12.61	14.73	12.02	12.23	12.30	12.52	15.28	125.49	
6933	AUF-W	11.47	14.73	(15.82)	14.00	14.55	14.51	16.70	13.63	13.87	13.95	14.20	17.30	143.10	
6964	SAR-W	661.84	887.89	(954.11)	844.24	877.34	875.02	1,007.94	822.61	837.11	841.58	856.68	1,043.91	8,632.05	
6965	SAR-S	1,069.14	1,397.76	(1,502.02)	1,329.06	1,381.17	1,377.52	1,585.93	1,294.32	1,317.13	1,324.17	1,347.93	1,642.52	13,884.65	
Total		5,569.93	7,148.31	(7,681.39)	6,796.84	7,063.36	7,044.71	8,124.24	6,630.49	6,747.34	6,783.41	6,905.13	8,414.24	69,546.71	TT
	Total AUF-W	2,700.91	3,466.29	(3,724.76)	3,295.86	3,425.09	3,416.05	3,945.44	3,219.98	3,276.73	3,294.24	3,353.35	4,086.23	33,755.41	Ⓑ
	Total AUF-S	1,011.11	1,297.83	(1,394.40)	1,233.63	1,282.21	1,278.83	1,472.95	1,202.11	1,223.30	1,229.84	1,251.90	1,525.51	12,814.82	

⊙ TRAced TO MFRs by System

Ⓑ Agreed TO 26-5.1

Ⓐ See 26-5.15 for Example

Jur 2.
26-5.9

PBC

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

Description: Allocated Expenses

CW 08/08

#6

Florida Allocation
Jan - Dec 2007

Vehicle Fuel

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
GE Fleet Fuel	650/750-532	23,357.28	17,838.56	20,559.03	21,638.61	31,107.24	23,773.84	21,972.37	30,846.77	22,440.79	28,908.59	24,286.45	23,005.99	289,837.42
Misc Other Fuel	650/750-532	(21.61)	30.00	69.46	41.61		238.39		(80.71)	77.16	199.85	21.54		564.78
Unbilled Carryover	650/750-532								278.93	391.46	290.88	372.96	313.25	1,647.29
Total		23,345.67	17,868.56	20,619.48	21,677.52	31,107.24	24,012.23	21,972.37	30,846.99	22,909.41	29,388.82	24,680.95	23,319.25	291,749.49
AU														
6386	AUF-S	60.47	46.28	53.40	56.14	80.57	62.19	56.25	78.97	58.85	75.24	63.18	59.70	751.04
6388	AUF-S	45.08	34.49	39.80	41.84	60.04	46.34	41.75	58.61	43.53	55.84	46.69	44.31	558.48
6389	AUF-S	224.62	172.07	198.57	208.75	299.56	231.24	208.52	292.74	217.41	278.91	234.22	221.30	2,788.11
6390	AUF-S	21.94	16.80	19.38	20.36	29.24	22.57	20.21	28.38	21.08	27.04	22.71	21.45	271.16
6391	AUF-S	970.95	743.15	857.56	901.57	1,293.75	998.67	899.11	1,262.26	937.45	1,202.63	1,009.94	954.22	12,031.27
6392	AUF-S	167.86	128.47	148.25	155.86	223.66	172.65	156.22	219.32	162.89	208.96	175.48	165.80	2,085.43
6395	AUF-S	124.90	95.60	110.31	115.97	166.42	128.47	115.79	162.56	120.73	154.88	130.07	122.89	1,548.61
6396	AUF-S	136.11	104.17	120.21	126.38	181.36	139.99	126.12	177.06	131.50	168.70	141.67	133.85	1,687.12
6397		59.30	45.39	52.37	55.06	79.01	60.99	54.93	77.12	57.27	73.47	61.70	58.30	734.92
6401	AUF-W	39.92	30.56	35.26	37.07	53.19	41.06	37.13	52.13	38.72	49.67	41.71	39.41	495.83
6402	AUF-W	144.28	110.43	127.43	133.97	192.24	148.40	133.81	187.86	139.52	178.98	150.31	142.01	1,789.23
6403	AUF-W	181.18	138.66	160.01	168.22	241.39	186.33	167.97	235.67	175.03	224.54	188.56	178.16	2,245.80
6404	AUF-S	178.03	134.73	155.47	163.46	234.56	181.05	163.25	229.19	170.22	218.37	183.38	173.26	2,182.95
6405	AUF-W	148.71	113.82	131.35	138.09	198.15	152.96	141.94	199.27	147.99	189.86	159.44	150.64	1,872.22
6406	AUF-W	110.43	84.52	97.53	102.53	147.14	113.56	102.39	143.75	106.76	136.96	115.01	108.57	1,369.26
6407	AUF-W	77.97	59.68	68.87	72.40	103.90	80.20	72.29	101.49	75.37	96.69	81.20	76.72	966.79
6408	AUF-W	19.38	14.83	17.11	17.99	25.82	19.93	18.02	25.29	18.76	24.10	20.24	19.12	240.62
6409	AUF-W	68.64	52.53	60.62	63.73	91.46	70.60	63.72	89.46	66.44	85.23	71.57	67.63	851.82
6410	AUF-W	64.90	49.67	57.32	60.26	86.48	66.76	60.20	84.52	62.77	80.53	67.63	63.89	804.94
6411	AUF-W	77.97	59.68	68.87	72.40	103.90	80.20	72.29	101.49	75.37	96.69	81.20	76.72	966.79
6412	AUF-S	69.34	53.07	61.24	64.38	92.39	71.32	64.16	90.07	66.90	85.82	72.07	68.09	858.84
6413	AUF-W	154.31	118.11	136.29	143.29	205.62	158.72	143.48	201.43	149.60	191.92	161.17	152.27	1,916.21
6414	AUF-W	23.81	18.23	21.03	22.11	31.73	24.49	21.97	30.85	22.91	29.39	24.68	23.32	294.52
6415	AUF-S	22.41	17.15	19.79	20.81	29.86	23.05	20.87	29.30	21.76	27.92	23.45	22.15	278.55
6416	AUF-W	38.75	29.66	34.23	35.98	51.64	39.86	35.91	50.28	37.34	47.91	40.23	38.01	479.71
6417	AUF-W	93.15	71.30	82.27	86.49	124.12	95.81	86.79	121.85	90.49	116.09	97.49	92.11	1,157.96
6418	AUF-W	111.83	85.59	98.77	103.84	149.00	115.02	103.71	145.60	108.13	138.72	116.49	110.07	1,386.76
6419	AUF-W	60.00	45.92	52.99	55.71	79.95	61.71	55.59	78.04	57.95	74.36	62.44	59.00	743.67
6420	AUF-W	1,004.56	768.88	887.26	932.78	1,338.54	1,033.25	932.73	1,309.45	972.50	1,247.80	1,047.71	989.90	12,465.17
6421	AUF-W	76.11	58.25	67.22	70.67	101.41	78.28	70.53	99.02	73.54	94.34	79.23	74.85	943.45
6422	AUF-W	6.30	4.82	5.57	5.85	8.40	6.48	5.71	8.02	5.96	7.64	6.42	6.06	77.24
6423	AUF-W	221.06	169.22	195.27	205.29	294.59	227.40	205.00	287.80	213.74	274.21	230.27	217.57	2,741.43
6424	AUF-S	217.35	166.38	191.97	201.82	289.61	223.55	202.15	283.79	210.77	270.39	227.08	214.54	2,699.34
6425	AUF-W	102.95	78.80	90.93	95.60	137.18	105.89	95.58	134.18	99.66	127.85	107.36	101.44	1,277.43
6426	AUF-S	59.30	45.39	52.37	55.06	79.01	60.99	54.93	77.12	57.27	73.47	61.70	58.30	734.92
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	171.82	131.51	151.76	159.55	228.96	176.73	165.01	231.66	172.05	220.72	185.35	175.13	2,170.24
6429	AUF-W	740.52	566.79	654.05	687.61	986.72	761.67	686.84	963.97	715.92	918.43	771.28	728.73	9,182.33
6430	AUF-S	639.90	489.78	565.18	594.18	852.85	658.18	593.47	833.18	618.78	793.62	666.63	629.85	7,935.61
6431	AUF-W	325.21	248.91	287.23	301.97	433.32	334.49	301.68	423.53	314.55	403.62	338.87	320.17	4,033.45
6432	AUF-S	323.34	247.48	285.58	300.23	430.84	332.57	299.26	420.14	312.03	400.29	336.15	317.61	4,005.51
6433	AUF-W	122.33	93.63	108.05	113.59	163.00	125.82	113.38	159.17	118.21	151.85	127.35	120.33	1,516.52
6434	AUF-W	526.44	402.94	464.97	488.83	701.47	541.48	488.01	685.11	508.82	652.75	548.16	517.92	6,526.89
6435	AUF-S	199.14	152.42	175.88	184.91	265.34	204.82	184.57	259.11	192.44	246.87	207.32	195.86	2,468.72

(A) Agreed TO 26-5.1 Recalculated using 26-5.16

(D) TRAced to MFRs by systems

26-5.1D
1 of 2

PBC

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

CW 08/08

#8

26-5.1D

Florida Allocation
Jan - Dec 2007

Vehicle Fuel

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6436	AUF-W	151.75	116.15	134.03	140.90	202.20	158.08	140.62	197.42	148.62	188.09	157.96	149.24	1,881.06	
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6438	AUF-W	32.45	24.84	28.66	30.13	43.24	33.36	30.10	42.26	31.39	40.28	33.81	31.95	402.47	
6439	AUF-S	11.21	8.58	9.90	10.41	14.93	11.53	10.33	14.60	10.77	13.81	11.60	10.96	138.51	⊙ Ⓝ
6440	AUF-W	116.16	87.36	100.53	108.00	152.11	117.42	105.91	148.65	110.42	141.66	118.98	112.40	1,415.94	
6441	AUF-W	176.59	136.69	157.74	165.83	237.97	183.69	166.77	234.13	173.66	223.07	187.33	176.99	2,222.70	
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	19.38	14.83	17.11	17.99	25.82	19.93	18.02	25.29	18.79	24.10	20.24	19.12	240.82	
6444	AUF-W	65.77	51.10	58.97	62.00	88.97	68.67	62.52	87.91	65.29	83.76	70.34	66.46	832.87	
6445	AUF-S	66.30	50.76	58.56	61.58	88.34	68.19	61.96	86.99	64.60	82.88	69.60	65.76	825.51	
6446	AUF-W	110.43	84.62	97.53	102.53	147.14	113.58	102.39	143.75	106.76	136.96	115.01	108.67	1,369.26	
6447	AUF-W	65.77	51.10	58.97	62.00	88.97	68.67	61.96	86.99	64.60	82.88	69.60	65.76	828.26	
6448	AUF-W	27.55	21.08	24.33	25.58	36.71	28.33	25.49	35.78	26.57	34.09	28.63	27.05	341.20	
6449	AUF-S	26.85	20.55	23.71	24.93	35.77	27.61	24.83	34.86	25.89	33.21	27.89	26.35	332.45	
6450	AUF-W	61.87	47.35	54.64	57.45	82.43	63.63	57.35	80.51	59.79	76.71	64.42	60.86	767.01	
6451	AUF-W	96.86	74.15	85.57	89.96	129.10	99.65	89.85	125.86	93.47	119.91	100.70	95.14	1,200.04	
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	18.21	13.94	16.06	16.91	24.26	18.73	16.70	23.44	17.41	22.34	18.76	17.72	224.50	
6456	AUF-W	863.56	660.96	762.71	801.85	1,150.86	888.21	821.99	1,153.99	857.04	1,099.47	923.31	872.37	10,856.12	
6457	AUF-S	375.87	287.68	331.97	349.01	500.83	386.60	350.90	492.63	365.86	469.38	394.15	372.41	4,677.26	
6461	AUF-S	39.92	30.56	35.26	37.07	53.19	41.06	37.57	52.75	39.18	50.28	42.20	39.88	496.89	
6462	AUF-W	39.92	30.56	35.26	37.07	53.19	41.06	37.13	52.13	38.72	49.67	41.71	39.41	495.83	
6467	AUF-W	71.90	55.04	63.51	66.77	95.81	73.98	66.58	93.47	69.42	89.05	74.78	70.66	890.93	
6468	AUF-S	85.45	65.40	75.47	79.34	113.85	87.88	79.32	111.36	82.70	106.10	89.10	84.18	1,060.15	
6469	AUF-W	169.26	129.55	149.49	157.16	225.53	174.09	156.88	220.25	163.57	209.84	176.22	166.50	2,098.34	
6471	AUF-W	361.82	276.78	319.40	335.78	481.85	371.95	335.74	471.34	350.05	449.06	377.12	356.32	4,487.04	⊙ Ⓝ
6472	AUF-S	112.29	85.95	99.18	104.27	149.63	115.50	104.15	146.21	108.59	139.31	116.99	110.53	1,392.60	⊙ Ⓝ
6555		67.47	51.64	59.59	62.65	89.90	69.40	63.06	88.53	65.75	84.35	70.83	66.93	840.09	
6556	AUF-W	69.34	53.07	61.24	64.38	92.39	71.32	64.16	90.07	66.90	85.82	72.07	68.09	858.84	
6557		30.56	23.41	27.01	28.40	40.75	31.46	28.34	39.79	29.55	37.91	31.84	30.08	379.13	
6558	AUF-W	282.75	224.07	258.57	271.84	390.08	301.11	271.58	381.27	283.18	363.26	305.06	288.23	3,830.96	
6559		33.15	25.37	29.28	30.78	44.17	34.10	30.76	43.19	32.07	41.15	34.55	32.65	411.22	
6560		29.42	22.51	25.96	27.31	39.20	30.26	27.25	38.25	28.41	36.44	30.60	28.92	364.54	
6561	AUF-W	28.01	21.44	24.74	26.01	37.33	28.81	28.15	36.71	27.28	34.97	29.37	27.75	348.57	
6562	AUF-W	60.47	46.28	53.40	56.14	80.57	62.19	56.25	78.97	58.65	75.24	63.18	59.70	751.04	
6563		41.32	31.63	36.50	38.37	55.06	42.50	38.23	53.67	39.86	51.14	42.94	40.58	511.80	⊙ Ⓝ
6564	AUF-W	47.39	36.27	41.86	44.01	63.15	48.74	43.94	61.69	45.82	58.78	49.36	46.64	587.66	
6567	AUF-W	149.18	114.18	131.76	138.52	198.78	153.44	138.43	194.34	144.33	185.16	155.49	146.91	1,850.50	
6568	AUF-W	227.85	174.40	201.25	211.57	303.61	234.36	211.37	296.75	220.39	282.73	237.43	224.33	2,826.04	
6571	AUF-W	113.68	87.02	100.42	105.57	151.49	116.94	105.57	149.61	111.11	142.54	119.70	113.10	1,417.76	
6574	AUF-W	975.85	746.91	861.89	906.12	1,300.28	1,003.71	905.72	1,268.74	942.26	1,208.80	1,015.13	959.12	12,092.54	
6577	AUF-W	1,133.90	867.88	1,001.49	1,052.88	1,510.68	1,166.27	1,052.48	1,477.57	1,097.36	1,407.77	1,182.22	1,116.98	14,067.58	
6582	AUF-W	362.75	289.99	311.56	327.55	470.03	362.82	327.17	459.31	341.12	437.61	367.50	347.22	4,374.65	
6589	AUF-W	356.02	272.50	314.45	330.58	474.39	366.19	331.78	465.79	345.93	443.79	372.68	352.12	4,426.21	
6595	AUF-W	131.20	100.42	115.88	121.83	174.82	134.95	121.07	169.97	126.23	161.94	135.99	128.49	1,622.79	
6596	AUF-W	137.27	105.07	121.24	127.46	182.91	141.19	127.44	178.91	132.87	170.46	143.15	135.25	1,703.24	⊙ Ⓝ Ⓐ
6597	AUF-W	52.53	40.20	46.39	48.77	69.99	54.03	49.22	69.10	51.32	65.83	55.29	52.24	654.91	
6600		61.17	46.82	54.02	56.80	81.50	62.91	56.69	79.59	59.11	75.83	63.68	60.16	758.26	
6631	AUF-S	41.79	31.98	36.91	38.80	55.68	42.98	39.33	55.22	41.01	52.61	44.18	41.74	522.23	
6633	AUF-W	48.09	36.81	42.46	44.66	64.06	49.47	44.60	62.62	46.51	59.66	50.10	47.34	596.41	
6664	SAR-W	2,899.77	2,219.45	2,561.15	2,692.56	3,863.63	2,982.58	2,691.40	3,778.45	2,806.17	3,599.96	3,023.17	2,856.38	35,974.84	
6665	SAR-S	4,565.01	3,494.02	4,031.93	4,238.82	6,082.71	4,695.35	4,234.73	5,945.14	4,415.33	5,664.30	4,756.76	4,494.32	56,618.43	
Total		23,345.67	17,868.58	20,619.48	21,677.52	31,107.24	24,012.23	21,693.54	30,456.54	22,618.69	29,016.66	24,367.75	23,023.33	289,906.41	
	Total AUF-W	11,320.55	8,664.84	9,996.59	10,511.85	15,084.21	11,643.77	10,535.09	14,760.21	10,964.37	14,081.54	11,833.78	11,180.88	140,639.28	Ⓑ
	Total AUF-S	4,237.94	3,243.68	3,743.05	3,935.12	5,646.90	4,358.94	3,933.05	5,521.81	4,100.78	5,260.78	4,417.89	4,174.15	52,573.89	

⊙ Thread TO MFR, by System Ⓑ Agreed TO 26-5.1

Ⓐ See w/p 26-5.15 for Example

PBC

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

Florida Allocation
Jan - Dec 2007

Vehicle Lease

CW

Description: Allocated Expenses

06/08

#7

11-12-26-5.11

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
GE Fleet Leasing, Repairs, Support	650/750-800	18,522.58	28,767.03	25,519.37	23,208.04	22,020.84	20,829.54	26,859.02	23,866.15	22,009.76	26,338.78	27,762.08	23,995.01	293,689.20
Misc Other Charges	650/750-800	1,618.36	1,286.74	2,337.55	1,379.74	175.40	3,476.82	2,474.12	1,929.91	1,216.42	423.06	216.50	(134.86)	16,399.76
Unbilled Carryover	650/750-800								283.55	331.14	296.92	343.42	359.48	1,626.51
Total		20,140.95	30,053.77	27,856.92	24,587.78	22,196.24	24,397.36	23,133.14	26,089.61	23,557.31	27,060.76	28,322.00	24,219.63	301,615.47
AU														
6386	AUF-S	52.17	77.84	72.15	63.66	57.49	63.19	59.22	66.79	60.31	69.26	72.50	62.00	776.61
6388	AUF-S	38.67	58.00	53.76	47.45	42.84	47.09	43.95	49.57	44.76	51.42	53.81	46.02	577.55
6389	AUF-S	193.96	289.42	268.26	236.78	213.75	234.95	219.53	247.59	223.56	256.81	268.76	229.84	2,883.22
6390	AUF-S	18.93	28.25	26.19	23.11	20.86	22.93	21.28	24.00	21.67	24.90	26.06	22.28	280.47
6391	AUF-S	837.66	1,249.94	1,158.57	1,022.81	923.14	1,014.69	948.61	1,067.59	963.97	1,107.33	1,158.94	991.07	12,442.09
6392	AUF-S	144.81	216.09	200.29	176.79	159.59	175.42	164.48	185.50	167.49	192.40	201.37	172.20	2,156.42
6395	AUF-S	107.75	160.79	149.03	131.54	118.75	130.53	121.91	137.49	124.15	142.61	149.28	127.64	1,601.45
6396	AUF-S	117.42	175.21	162.41	143.35	129.40	142.24	132.78	149.75	135.22	155.33	162.57	139.02	1,744.70
6397		51.18	76.34	70.76	62.45	56.38	61.97	57.83	65.22	58.89	67.65	70.81	60.55	760.01
6401	AUF-W	34.44	51.39	47.64	42.05	37.96	41.72	39.10	44.09	39.81	45.73	47.86	40.93	512.71
6402	AUF-W	124.47	185.73	172.16	151.95	137.17	150.78	140.88	158.89	143.46	164.80	172.48	147.50	1,850.27
6403	AUF-W	156.29	233.22	216.17	190.80	172.24	189.32	176.74	199.32	179.98	206.74	216.38	185.04	2,322.25
6404	AUF-S	151.86	226.61	210.04	185.39	167.36	183.96	171.86	193.85	175.03	201.06	210.43	179.95	2,257.42
6405	AUF-W	128.30	191.44	177.45	156.62	141.39	155.41	149.44	168.54	152.18	174.81	182.96	156.46	1,935.00
6406	AUF-W	96.27	142.15	131.76	116.30	104.99	115.40	107.80	121.58	109.76	126.10	131.96	112.86	1,415.97
6407	AUF-W	67.27	100.38	93.04	82.12	74.14	81.49	76.11	85.83	77.50	89.03	93.18	79.68	999.78
6408	AUF-W	16.72	24.94	23.12	20.41	18.42	20.25	18.97	21.39	19.32	22.19	23.22	19.86	248.82
6409	AUF-W	59.21	88.36	81.90	72.29	65.26	71.73	67.09	75.66	68.32	78.48	82.13	70.24	880.85
6410	AUF-W	55.99	83.55	77.44	68.35	61.71	67.82	63.38	71.49	64.55	74.15	77.60	66.36	832.40
6411	AUF-W	67.27	100.38	93.04	82.12	74.14	81.49	76.11	85.83	77.50	89.03	93.18	79.68	999.78
6412	AUF-S	59.82	89.25	82.74	73.03	65.92	72.46	67.65	76.18	68.79	79.02	82.70	70.72	888.18
6413	AUF-W	133.13	198.66	184.13	162.53	146.72	161.27	151.06	170.37	153.83	176.71	184.94	158.16	1,981.49
6414	AUF-W	20.54	30.65	28.41	25.08	22.64	24.89	23.13	26.09	23.56	27.06	28.32	24.22	304.60
6415	AUF-S	19.34	28.85	26.74	23.60	21.31	23.42	21.98	24.79	22.38	25.71	26.91	23.01	288.03
6416	AUF-W	33.43	49.89	46.24	40.82	36.85	40.50	37.71	42.53	38.40	44.11	46.16	39.48	496.11
6417	AUF-W	80.36	119.91	111.15	98.11	88.56	97.35	91.38	103.05	93.05	106.89	111.87	95.67	1,197.35
6418	AUF-W	96.48	143.96	133.43	117.78	106.32	116.86	109.19	123.14	111.19	127.73	133.68	114.32	1,434.07
6419	AUF-W	51.78	77.24	71.59	63.19	57.04	62.70	58.53	66.01	59.60	68.46	71.65	61.26	769.06
6420	AUF-W	966.87	1,293.21	1,198.68	1,058.01	955.10	1,049.82	982.00	1,107.50	1,000.01	1,148.73	1,202.27	1,028.12	12,990.13
6421	AUF-W	65.66	97.98	90.81	80.16	72.36	79.54	74.26	83.75	75.62	86.87	90.91	77.76	975.65
6422	AUF-W	5.44	8.11	7.52	6.64	5.99	6.59	6.01	6.78	6.12	7.04	7.36	6.30	79.91
6423	AUF-W	190.73	284.61	263.81	232.85	210.20	231.04	215.83	243.42	219.79	252.48	264.24	225.97	2,834.98
6424	AUF-S	187.51	279.80	259.36	228.91	206.65	227.14	212.82	240.02	216.73	248.96	260.56	222.82	2,791.28
6425	AUF-W	88.82	132.54	122.85	108.43	97.89	107.59	100.83	113.49	102.47	117.71	123.20	105.36	1,320.98
6426	AUF-S	51.18	76.34	70.76	62.45	56.38	61.97	57.83	65.22	58.89	67.65	70.81	60.55	760.01
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	148.24	221.20	205.03	180.97	163.36	179.58	173.73	195.93	176.92	203.23	212.70	181.89	2,242.75
6429	AUF-W	638.87	953.31	883.62	779.92	704.08	773.88	722.91	815.30	736.17	845.65	885.06	756.86	9,495.82
6430	AUF-S	552.08	823.77	763.56	673.95	608.40	668.73	624.83	704.68	636.28	730.91	764.98	654.17	8,206.33
6431	AUF-W	280.56	418.65	388.05	342.51	309.19	339.86	317.62	358.21	323.44	371.54	388.86	332.54	4,171.03
6432	AUF-S	278.95	416.24	385.82	340.54	307.42	337.90	315.07	355.34	320.85	368.57	385.75	329.87	4,142.33
6433	AUF-W	105.54	157.48	145.97	128.84	116.31	127.84	119.37	134.62	121.56	139.63	146.14	124.97	1,568.27
6434	AUF-W	454.18	677.71	628.17	554.45	500.53	550.16	513.79	579.45	523.21	601.02	629.03	537.92	6,749.62
6435	AUF-S	171.80	256.36	237.62	209.73	189.33	208.11	194.32	219.15	197.88	227.31	237.90	203.44	2,552.97

(A) Agreed TO 26-5.1 Recalculated using 26-5.16

⊙ TRACED TO MFRs by systems

PBC

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

CW 08/08

Florida Allocation
Jan - Dec 2007

Vehicle Lease

Description: Allocated Expenses

#7

26-5.11

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6436	AUF-W	130.92	195.35	181.07	159.82	144.28	158.56	148.05	186.97	160.77	173.19	181.28	155.01	1,945.26	
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6438	AUF-W	28.00	41.77	38.72	34.18	30.85	33.91	31.69	35.74	32.27	37.07	38.80	33.18	416.20	
6439	AUF-S	9.67	14.43	13.37	11.80	10.65	11.71	10.87	12.26	11.07	12.72	13.31	11.38	143.25	
6440	AUF-W	96.49	146.96	136.22	120.23	108.54	119.30	111.50	125.75	113.55	130.43	136.51	116.74	1,464.23	
6441	AUF-W	154.06	229.91	213.11	188.10	169.80	186.64	175.58	198.02	178.80	205.39	214.96	183.83	2,298.22	D (A)
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	16.72	24.94	23.12	20.41	18.42	20.25	18.97	21.39	19.32	22.19	23.22	19.86	248.82	
6444	AUF-W	57.80	85.95	79.67	70.32	63.48	69.78	65.93	74.36	67.14	77.12	80.72	69.03	861.10	
6445	AUF-S	57.20	85.35	79.11	69.83	63.04	69.29	65.24	73.57	66.43	76.31	79.87	68.30	853.54	
6446	AUF-W	95.27	142.15	131.76	116.30	104.99	115.40	107.80	121.58	109.78	126.10	131.96	112.86	1,415.97	
6447	AUF-W	57.60	85.95	79.67	70.32	63.48	69.78	65.24	73.57	66.43	76.31	79.87	68.30	856.52	
6448	AUF-W	23.77	35.46	32.87	29.01	26.19	28.79	26.83	30.26	27.33	31.39	32.85	28.09	352.86	
6449	AUF-S	23.16	34.56	32.04	28.28	25.53	28.06	26.14	29.46	26.62	30.58	32.00	27.37	343.81	
6450	AUF-W	53.37	79.64	73.82	65.16	58.82	64.65	60.38	68.09	61.48	70.63	73.92	63.21	793.19	
6451	AUF-W	83.58	124.72	115.61	102.04	92.11	101.25	94.38	106.45	96.11	110.41	115.55	98.82	1,241.04	D (A)
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	15.71	23.44	21.73	19.18	17.31	19.03	17.68	19.83	17.90	20.57	21.52	18.41	232.21	
6456	AUF-W	745.01	1,111.69	1,030.43	909.50	821.04	902.46	865.41	976.01	861.28	1,012.34	1,059.53	906.06	11,220.76	
6457	AUF-S	324.27	483.87	448.50	395.86	357.36	392.80	369.44	416.85	378.21	432.16	452.30	386.79	4,838.20	
6461	AUF-S	34.44	51.39	47.64	42.05	37.96	41.72	39.66	44.61	40.28	46.27	48.43	41.42	515.76	
6462	AUF-W	34.44	51.39	47.64	42.05	37.96	41.72	39.10	44.09	39.81	45.73	47.85	40.93	512.71	
6467	AUF-W	82.03	92.57	85.80	75.73	68.36	75.14	70.09	79.05	71.38	81.99	85.82	73.39	921.36	
6468	AUF-S	73.72	110.00	101.96	89.99	81.24	89.29	83.51	94.18	85.04	97.69	102.24	87.43	1,096.29	
6469	AUF-W	146.02	217.89	201.96	178.26	160.92	176.88	165.17	186.28	168.20	193.21	202.22	172.93	2,169.95	
6471	AUF-W	311.96	465.53	431.50	380.86	343.82	377.92	353.47	398.65	359.96	413.49	432.76	370.06	4,640.02	
6472	AUF-S	96.88	144.56	133.99	118.27	106.76	117.35	109.65	123.66	111.66	128.27	134.25	114.80	1,440.10	
6555		58.21	86.86	80.51	71.08	64.15	70.51	66.39	74.88	67.61	77.66	81.28	69.51	868.62	
6556	AUF-W	59.82	89.26	82.74	73.03	65.92	72.46	67.55	76.18	68.79	79.02	82.70	70.72	888.18	D (N)
6557		26.38	39.37	36.49	32.21	29.08	31.96	29.84	33.66	30.39	34.91	36.54	31.24	392.07	
6558	AUF-W	252.57	376.87	349.33	308.33	278.34	305.94	285.93	322.47	291.17	334.47	350.06	299.35	3,754.83	
6559		28.60	42.68	39.56	34.91	31.52	34.64	32.39	36.53	32.98	37.89	39.65	33.91	425.25	
6560		25.38	37.87	35.10	30.98	27.97	30.74	28.69	32.35	29.21	33.56	35.12	30.03	376.99	
6561	AUF-W	24.17	36.06	33.43	29.51	26.64	29.28	27.53	31.05	28.03	32.20	33.70	28.82	360.41	
6562	AUF-W	52.17	77.84	72.15	63.68	57.49	63.19	59.22	66.79	60.31	69.28	72.50	62.00	776.81	
6563		35.65	53.20	49.31	43.52	39.29	43.18	40.25	45.40	40.98	47.09	49.28	42.14	529.29	
6564	AUF-W	40.89	61.01	56.55	49.91	45.06	49.53	46.27	52.18	47.11	54.12	56.64	48.44	607.71	
6567	AUF-W	126.70	192.04	178.01	157.12	141.83	155.90	145.74	164.36	148.41	170.48	178.43	152.58	1,913.81	
6568	AUF-W	196.58	293.32	271.88	239.96	216.64	238.12	222.54	250.96	226.62	260.32	272.46	232.99	2,922.43	
6571	AUF-W	96.09	148.36	135.66	119.74	108.10	118.82	112.20	126.53	114.25	131.24	137.36	117.47	1,465.82	
6574	AUF-W	841.89	1,256.25	1,164.42	1,027.77	927.80	1,019.81	961.47	1,073.07	968.91	1,113.01	1,164.88	996.15	12,505.43	
6577	AUF-W	976.25	1,459.71	1,353.01	1,194.23	1,078.07	1,184.98	1,106.06	1,249.89	1,128.40	1,296.21	1,356.62	1,160.12	14,547.37	
6582	AUF-W	304.33	454.11	420.92	371.52	335.39	368.64	344.45	388.47	350.77	402.93	421.71	360.63	4,523.89	
6589	AUF-W	307.15	458.32	424.82	374.96	338.49	372.05	349.31	393.95	355.72	408.62	427.66	365.72	4,576.78	
6595	AUF-W	113.19	168.90	156.56	138.18	124.74	137.11	127.46	143.75	129.80	149.10	156.05	133.45	1,678.32	
6596	AUF-W	118.43	176.72	163.80	144.58	130.51	143.46	134.17	151.32	136.63	156.95	164.27	140.47	1,761.31	D (B) (A)
6597	AUF-W	45.32	67.62	62.66	55.32	49.94	54.89	51.82	58.44	52.77	60.62	63.44	54.25	677.11	
6600		52.77	78.74	72.99	64.42	58.15	63.92	59.88	67.31	60.78	69.82	73.07	62.49	784.14	
6631	AUF-S	36.05	53.80	49.86	44.01	39.73	43.67	41.41	46.70	42.17	48.44	50.70	43.35	539.89	
6633	AUF-W	41.49	61.91	57.39	50.65	45.72	50.26	46.96	52.96	47.82	54.93	57.49	49.17	616.76	
6664	SAR-W	2,501.71	3,732.98	3,460.11	3,054.05	2,756.99	3,030.40	2,833.58	3,195.72	2,885.53	3,314.67	3,469.16	2,966.86	37,201.56	
6665	SAR-S	3,938.36	5,876.71	5,447.14	4,807.89	4,340.25	4,770.66	4,458.45	5,028.25	4,540.20	5,215.42	5,458.50	4,667.85	58,549.69	
Total		20,140.95	30,053.77	27,856.92	24,597.76	22,196.24	24,397.36	22,839.58	25,755.53	23,258.37	26,717.26	27,962.80	23,912.29	299,661.74	TT
	Total AUF-W	9,786.55	14,573.37	13,508.10	11,922.86	10,763.18	11,830.52	11,091.85	12,509.18	11,295.02	12,974.82	13,579.65	11,612.59	145,427.40	B
	Total AUF-S	3,956.19	5,455.66	5,056.87	4,463.42	4,029.28	4,428.85	4,140.83	4,670.04	4,218.76	4,843.88	5,069.64	4,335.31	54,366.73	

D TT Agreed TO MFRs by system. B Agreed to 26-5.1

A See WP 26-5.15 for Example

PBC

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-893-1-I

Florida Allocation
Jan - Dec 2007

ACO

CW 08/08

Description: Allocated Expenses

#8

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
ACO Allocation	636/736-700	34,318.10	30,421.33	27,775.92	31,972.39	33,886.41	28,959.68	32,484.85	33,479.32	35,130.74	32,394.45	34,787.23	33,440.97	389,015.29 (A)
Misc Other Charges	636/736-700	99.29	212.21				218.95	7.56	171.00	143.51	2,886.57	2,574.19	2,664.22	9,097.59

(B) See 26-5.12 for Allocation Example

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Unbilled Carryover	636/736-700								411.94	432.23	463.15	454.79	479.91	2,231.93
Total		34,417.39	30,633.54	27,775.92	31,972.39	33,886.41	29,178.63	32,492.50	34,062.26	35,706.48	35,834.17	37,816.12	36,585.10	400,344.81 TT
AU														
6386	AUF-S	89.14	79.34	71.94	82.81	87.75	75.57	83.10	87.20	91.41	91.74	96.81	93.71	1,030.52 (O) (A)
6388	AUF-S	66.43	59.12	53.61	61.71	65.39	56.31	61.68	64.72	67.84	68.06	71.85	69.55	766.29
6389	AUF-S	331.44	295.00	267.48	307.89	326.27	280.99	308.07	323.25	338.85	340.07	358.87	347.38	3,825.57
6390	AUF-S	32.35	28.80	26.11	30.05	31.85	27.43	29.87	31.34	32.85	32.97	34.79	33.68	372.07
6391	AUF-S	1,431.42	1,274.05	1,155.20	1,329.73	1,409.09	1,213.54	1,328.37	1,393.83	1,461.11	1,466.33	1,547.44	1,497.88	16,507.97
6392	AUF-S	247.48	220.26	199.71	229.86	243.60	209.79	230.81	242.18	253.87	254.78	268.87	260.26	2,861.48
6395	AUF-S	184.13	163.89	148.60	171.05	181.26	156.11	171.08	179.51	188.17	188.85	199.29	192.91	2,124.85
6396	AUF-S	200.65	178.59	161.93	186.40	197.52	170.11	186.33	195.52	204.96	205.69	217.06	210.11	2,314.89
6397		87.42	77.81	70.55	81.21	86.06	74.11	81.16	85.16	89.27	89.59	94.54	91.51	1,008.38
6401	AUF-W	59.85	52.38	47.50	54.67	57.94	49.90	54.88	57.57	60.34	60.56	63.91	61.88	680.34
6402	AUF-W	212.70	189.32	171.66	197.59	209.38	180.32	197.70	207.44	217.45	218.23	230.30	222.93	2,455.01
6403	AUF-W	267.06	237.72	215.54	248.11	262.91	226.43	248.01	260.24	272.80	273.77	288.92	279.86	3,081.18
6404	AUF-S	259.51	230.98	209.43	241.07	256.46	220.01	241.20	253.08	265.30	266.25	280.97	271.96	2,995.23
6405	AUF-W	219.24	195.14	176.93	203.66	215.82	185.87	203.71	220.04	230.66	231.48	244.29	236.47	2,569.32
6406	AUF-W	162.79	144.90	131.38	151.23	160.25	138.01	151.26	158.73	166.39	166.99	176.22	170.58	1,878.78
6407	AUF-W	114.95	102.32	92.77	106.79	113.16	97.46	106.80	112.06	117.47	117.89	124.42	120.43	1,326.53 (O) (A)
6408	AUF-W	28.57	25.43	23.06	26.54	28.12	24.22	26.62	27.93	29.28	29.38	31.01	30.02	330.16
6409	AUF-W	101.19	90.06	81.66	94.00	99.61	85.78	94.14	98.78	103.55	103.92	109.67	106.15	1,168.51
6410	AUF-W	95.68	85.16	77.22	88.88	94.19	81.12	88.95	93.33	97.84	98.19	103.62	100.30	1,104.48
6411	AUF-W	114.95	102.32	92.77	106.79	113.16	97.46	106.80	112.06	117.47	117.89	124.42	120.43	1,326.53
6412	AUF-S	102.22	90.96	82.49	94.96	100.62	86.66	94.79	99.48	104.26	104.64	110.42	106.89	1,178.40
6413	AUF-W	227.50	202.49	183.60	211.34	223.95	192.87	211.98	222.43	233.16	234.00	246.94	239.03	2,629.28
6414	AUF-W	36.11	31.25	28.33	32.61	34.56	29.76	32.46	34.06	35.71	35.83	37.82	36.61	404.10
6415	AUF-S	33.04	29.41	26.66	30.69	32.53	28.01	30.84	32.36	33.92	34.04	35.93	34.77	382.21
6416	AUF-W	57.13	50.85	46.11	53.07	56.24	48.44	52.91	55.52	58.20	58.41	61.64	59.67	656.20
6417	AUF-W	137.33	122.23	110.83	127.57	135.18	116.42	128.23	134.55	141.04	141.54	149.37	144.59	1,588.88
6418	AUF-W	164.86	146.73	133.05	153.15	162.29	139.77	153.22	160.77	168.53	169.14	178.49	172.78	1,902.78 (O) (A)
6419	AUF-W	88.45	78.73	71.38	82.17	87.07	74.99	82.13	86.18	90.34	90.66	95.67	92.61	1,020.39
6420	AUF-W	1,480.98	1,318.16	1,195.20	1,375.77	1,457.87	1,255.55	1,378.03	1,445.94	1,515.74	1,521.16	1,605.29	1,553.89	17,103.59
6421	AUF-W	112.20	99.87	90.55	104.23	110.45	95.12	104.20	109.34	114.62	115.03	121.39	117.50	1,294.50
6422	AUF-W	9.29	8.27	7.50	8.63	9.15	7.88	8.44	8.86	9.28	9.32	9.83	9.52	105.97
6423	AUF-W	325.93	290.10	263.04	302.78	320.85	276.32	302.66	317.80	333.14	334.33	352.82	341.53	3,781.52
6424	AUF-S	320.43	285.20	258.59	297.66	315.43	271.65	298.66	313.37	328.50	329.67	347.91	336.77	3,703.64
6425	AUF-W	151.78	135.09	122.49	141.00	149.41	128.68	141.21	148.17	155.36	155.89	164.50	159.23	1,752.77
6426	AUF-S	87.42	77.81	70.55	81.21	86.06	74.11	81.16	85.16	89.27	89.59	94.54	91.51	1,008.38
6427	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-
6428	AUF-W	253.31	225.46	204.43	235.32	249.36	214.75	243.79	255.81	268.16	269.11	284.00	274.90	2,978.41
6429	AUF-W	1,091.72	971.70	881.05	1,014.15	1,074.69	925.54	1,014.45	1,064.45	1,115.83	1,119.82	1,181.75	1,143.91	12,599.07
6430	AUF-S	943.38	839.67	761.34	876.36	928.66	799.76	876.51	920.02	964.43	967.88	1,021.41	988.70	10,888.46 (O) (A)
6431	AUF-W	479.43	426.73	386.92	445.38	471.96	406.46	445.71	467.67	490.25	492.00	519.22	502.59	5,534.31
6432	AUF-S	476.68	424.27	384.70	442.82	469.24	404.12	442.14	463.93	486.32	488.06	515.06	498.56	5,495.90
6433	AUF-W	180.35	160.52	145.55	167.54	177.53	152.90	167.51	175.76	184.25	184.90	195.13	188.88	2,080.81
6434	AUF-W	776.11	690.79	626.35	720.98	764.00	657.96	720.99	756.52	793.04	795.88	839.90	813.00	8,955.53
6435	AUF-S	293.58	261.30	236.93	272.72	289.00	248.89	272.69	286.12	299.93	301.01	317.66	307.48	3,387.32

(O) TRACed TO NFR, by system (A) Agreed to 26-5.1 Recalculated using 26-5.16

PBC

26-5.12

CW

Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1

08/08

Florida Allocation
Jan - Dec 2007

ACO

Description: Allocated Expenses

#8

2 of 4
26-5.1

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6436	AUF-W	223.71	199.12	180.54	207.82	220.22	189.66	207.76	218.00	228.52	229.34	242.02	234.27	2,580.99	
6437	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6438	AUF-W	47.84	42.58	38.61	44.44	47.09	40.56	44.47	46.67	48.92	49.09	51.81	50.15	552.23	
6439	AUF-S	16.52	14.70	13.33	15.35	16.26	14.01	15.26	16.01	16.78	16.84	17.77	17.20	190.04	
6440	AUF-W	168.30	149.80	135.82	156.34	165.88	142.68	156.47	164.18	172.11	172.72	182.27	176.44	1,942.81	①Ⓐ
6441	AUF-W	253.29	234.36	212.49	244.59	259.19	223.22	246.39	258.53	271.01	271.98	287.02	277.83	3,049.89	①Ⓐ
6442	AUF-S	-	-	-	-	-	-	-	-	-	-	-	-	-	
6443	AUF-S	28.57	25.43	23.05	26.54	28.12	24.22	26.62	27.93	29.28	29.38	31.01	30.02	330.16	
6444	AUF-W	98.43	87.61	79.44	91.44	96.90	83.45	92.52	97.06	101.76	102.13	107.76	104.32	1,142.86	
6445	AUF-S	97.75	87.00	78.88	90.80	96.22	82.87	91.54	96.06	100.69	101.05	106.64	103.23	1,132.73	
6446	AUF-W	162.79	144.90	131.38	151.23	160.25	138.01	151.28	158.73	166.39	166.99	176.22	170.58	1,878.76	
6447	AUF-W	98.43	87.61	79.44	91.44	96.90	83.45	91.54	96.06	100.69	101.05	106.64	103.23	1,136.49	
6448	AUF-W	40.61	36.15	32.78	37.73	39.98	34.43	37.88	39.51	41.42	41.57	43.87	42.46	468.16	
6449	AUF-S	39.58	35.23	31.94	36.77	38.96	33.56	36.68	38.49	40.35	40.49	42.73	41.36	456.15	
6450	AUF-W	91.21	81.18	73.61	84.73	89.78	77.32	84.73	88.90	93.19	93.53	98.70	95.54	1,052.41	
6451	AUF-W	142.83	127.13	115.27	132.69	140.60	121.09	132.45	138.97	145.68	146.20	154.29	149.35	1,646.56	
6452	AUF-W	-	-	-	-	-	-	-	-	-	-	-	-	-	
6453	AUF-W	26.85	23.89	21.67	24.94	26.43	22.76	24.67	25.89	27.14	27.23	28.74	27.82	306.02	①Ⓐ
6456	AUF-W	1,273.10	1,133.13	1,027.43	1,182.66	1,253.24	1,079.31	1,214.42	1,274.27	1,335.76	1,340.56	1,414.70	1,369.40	14,698.00	①Ⓐ
6457	AUF-S	554.12	493.20	447.19	514.76	545.47	469.77	518.43	543.97	570.23	572.27	603.92	584.56	6,417.93	
6461	AUF-S	58.85	52.38	47.50	54.67	57.94	49.90	55.51	58.25	61.06	61.26	64.67	62.59	684.59	
6462	AUF-W	56.85	52.38	47.50	54.67	57.94	49.90	54.86	57.57	60.34	60.56	63.91	61.86	680.34	
6467	AUF-W	106.01	94.35	85.55	98.47	104.36	89.87	98.36	103.21	108.19	108.58	114.58	110.91	1,222.44	
6468	AUF-S	125.97	112.12	101.66	117.02	124.00	106.79	117.19	122.96	128.90	129.36	136.52	132.14	1,454.64	
6469	AUF-W	249.63	222.09	201.38	231.80	245.63	211.54	231.78	243.20	254.94	255.86	270.01	261.36	2,879.13	
6471	AUF-W	533.13	474.51	430.25	495.25	524.81	451.98	496.03	520.47	545.60	547.55	577.83	559.33	6,156.72	
6472	AUF-S	165.55	147.35	133.60	153.79	162.86	140.35	153.87	161.46	169.25	169.85	179.25	173.51	1,910.78	①Ⓐ
6555		99.47	88.53	80.27	92.40	97.91	84.33	93.17	97.76	102.48	102.84	108.53	105.08	1,152.75	①Ⓐ
6556	AUF-W	102.22	90.98	82.49	94.96	100.62	86.66	94.79	99.46	104.26	104.64	110.42	106.89	1,178.40	
6557		45.09	40.13	36.39	41.88	44.38	38.22	41.88	43.94	46.06	46.23	48.78	47.22	520.20	
6558	AUF-W	431.59	384.14	348.31	400.93	424.86	365.90	401.24	421.01	441.33	442.91	467.41	452.44	4,982.06	
6559		48.87	43.50	39.44	45.40	48.11	41.43	45.45	47.69	49.99	50.17	52.94	51.25	564.24	
6560		43.37	38.60	35.00	40.29	42.69	36.76	40.25	42.24	44.28	44.43	46.89	45.39	500.18	
6561	AUF-W	41.30	36.76	33.33	38.37	40.66	35.01	38.63	40.53	42.49	42.64	45.00	43.56	478.29	
6562	AUF-W	89.14	79.34	71.94	82.81	87.75	75.57	83.10	87.20	91.41	91.74	96.81	93.71	1,030.52	
6563		60.92	54.22	49.16	56.59	59.97	51.65	56.48	59.27	62.13	62.35	65.80	63.69	702.24	
6564	AUF-W	69.87	62.19	56.39	64.90	68.78	59.23	64.93	68.12	71.41	71.67	75.63	73.21	808.33	
6567	AUF-W	219.93	195.75	177.49	204.30	216.50	186.45	204.51	214.59	224.95	225.78	238.24	230.61	2,539.08	
6568	AUF-W	335.91	298.98	271.09	312.05	330.67	284.78	312.29	327.68	343.50	344.72	363.79	352.14	3,877.62	
6571	AUF-W	167.61	149.19	135.27	155.71	165.00	142.10	157.44	165.20	173.18	173.80	183.41	177.53	1,945.43	
6574	AUF-W	1,438.85	1,280.48	1,161.03	1,336.45	1,416.20	1,219.66	1,335.18	1,400.98	1,468.61	1,473.86	1,555.36	1,505.57	16,592.05	
6577	AUF-W	1,671.85	1,487.87	1,349.08	1,552.90	1,645.57	1,417.20	1,554.95	1,631.58	1,710.34	1,716.46	1,811.39	1,753.38	19,302.38	
6582	AUF-W	520.05	462.87	419.69	483.10	511.93	440.89	483.37	507.19	531.67	533.57	563.08	545.05	6,002.46	
6589	AUF-W	524.87	467.16	423.58	487.58	516.68	444.97	490.16	514.34	539.17	541.10	571.02	552.74	6,073.39	
6595	AUF-W	193.43	172.16	156.10	179.58	190.41	163.98	176.87	187.66	196.74	197.45	208.37	201.69	2,226.56	
6596	AUF-W	202.37	180.13	163.32	188.00	199.22	171.57	188.28	197.56	207.10	207.84	219.33	212.31	2,337.03	①Ⓐ Ⓐ
6597	AUF-W	77.44	68.93	62.50	71.94	76.23	65.65	72.72	76.30	79.98	80.27	84.71	82.00	898.65	①Ⓐ Ⓐ
6600		90.17	80.28	72.77	83.77	88.77	76.45	83.75	87.88	92.12	92.45	97.57	94.44	1,040.40	
6631	AUF-S	61.61	54.83	49.72	57.23	60.65	52.23	58.11	60.97	63.91	64.14	67.69	65.52	716.62	
6633	AUF-W	70.90	63.11	57.22	65.86	69.79	60.11	65.90	69.15	72.48	72.74	76.77	74.31	818.34	
6984	SAR-W	4,274.98	3,804.99	3,450.05	3,971.29	4,208.29	3,624.27	3,976.33	4,172.29	4,373.89	4,389.33	4,632.10	4,483.76	49,361.35	
6985	SAR-S	6,729.98	5,990.08	5,431.30	6,251.88	6,624.98	5,705.57	6,258.50	6,564.82	6,881.71	6,906.32	7,288.30	7,054.90	77,686.34	
Total		34,417.39	30,633.84	27,775.92	31,972.39	33,880.41	29,178.53	32,050.55	33,630.01	35,253.37	35,378.44	37,336.23	36,140.58	397,848.35	TT
	Total AUF-W	16,689.34	14,854.51	13,486.82	15,503.73	16,428.95	14,148.96	15,564.79	16,331.83	17,120.19	17,181.41	18,131.69	17,551.05	192,975.27	B
	Total AUF-S	8,247.79	5,560.91	6,042.16	5,803.95	6,150.31	5,296.76	5,810.79	6,097.15	6,391.46	6,414.32	6,769.08	6,582.31	72,137.00	

① Traced to MFRs by system Ⓑ Agreed to 26-5.1

Ⓐ See w/p 26-5.15 for Example

PBC

AUF AR #17-2

AQUA Customer Operations
2007

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

Line No.		Account No. and Name	Jun	Sep
1	601	Salaries & Wages - Employees	394,461	388,464
2	603	Salaries & Wages - Officers, Exec.	32,864	19,252
3	604	Employee Pensions & Benefits	86,505	87,892
4	610	Purchased Water		
5	615	Purchased Power	2,522	1,537
6	616	Fuel for Purchased Power		
7	618	Chemicals		
8	620	Materials & Supplies	319	1,143
9	631	Contractual Services - Engineering		
10	632	Contractual Services - Accounting		
11	633	Contractual Services - Legal		
12	634	Contractual Services - Mgmt. Fees	6,209	8,768
13	635	Contractual Services - Testing		
14	636	Contractual Services - Other	54,106	113,007
15	641	Rental of Building/Real Prop.	28,974	29,198
16	642	Rental of Equipment	96	1,460
17	650	Transportation Expenses		
18	656	Insurance - Vehicle		
19	657	Insurance - General Liability		
20	658	Insurance - Workman's Comp.		
21	659	Insurance - Other		
22	660	Advertising Expense		
23	666	Reg. Comm. Exp. - Rate Case Amort.		
24	667	Reg. Comm. Exp. - Rate Case Other		
25	670	Bad Debt Expense		
26	675	Miscellaneous Expense	13,557	96,286
27		**TOTAL O & M EXPENSES**	619,613	747,007
28	408	**Taxes - Other**	34,042	30,215
29		**Total Allocable Expenses**	653,655	777,222
		Direct Charges		
30		Timing Differences	(13,657)	(0)
31		**Total Allocated Expenses**	639,997	777,221
32		Florida allocation %	4.525%	4.520%
33		**Florida allocated amount**	28,960	35,130

from 26-5.12 P4

See 26-5.12 P1 for System Allocations

3 of 4
26-5.12

PBC

36

AUF AR #17-2

ACO Allocation %'s - 2007

Based on 12/31/06 Customer Counts

Allocation % for May and June 07		
PA 15-1010	403,880	48.873%
LWW 15-900	7,784	0.942%
NJ 25-900	50,216	6.077%
TX 31-7135	56,681	6.859%
FL 33-9001	37,389	4.525%
VA 34-9001	25,066	3.033%
NC 35-9001	80,286	9.716%
NY 39-9001	1,123	0.136%
IL 24-900	69,519	8.413%
OH 23-900	84,952	10.280%
MO 37-9001	3,654	0.442%
IN 32-9001	5,824	0.705%
Total	826,364.00	100.000%

(AB)

Updated to 6/30/07 Customer Counts

Allocation % for July to Dec. 07		
PA 15-1010	404,656	48.194%
LWW 15-900	7,800	0.929%
NJ 25-900	51,011	6.075%
TX 31-7135	59,141	7.044%
FL 33-9001	37,954	4.520%
VA 34-9001	26,850	3.198%
NC 35-9001	82,647	9.843%
NY 39-9001	1,190	0.142%
IL 24-900	73,447	8.747%
OH 23-900	85,083	10.133%
MO 37-9001	3,678	0.438%
IN 32-9001	6,180	0.736%
Total	839,637.00	100.000%

(AA)

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

ACO 8/08

PBC

4 of 4
26-5.12

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

CW 08/08

Description: Allocated Expenses

#9 1026 26-5.13

Florida Allocation
Jan - Dec 2007

Benefits-Medical

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Blue Cross	604/704-810	49,186.60	49,583.00	49,714.96	49,714.96	47,276.96	46,243.45	46,365.40	46,178.40	46,178.40	46,991.40	46,097.10	45,975.15	567,514.85
RX & Vision	604/704-810	8,339.69	8,466.93	8,430.86	8,430.86	8,017.23	7,673.33	7,692.86	7,830.37	7,830.37	7,966.93	7,816.46	7,794.98	96,238.88
Opt Out Payments	604/704-810		38.46	38.46	57.68	57.68	57.68	115.35	76.90	76.90	76.90	76.90	136.81	809.42
Reclass to Capital	604/704-810									(5,144.96)				(5,144.96)
Unbilled Carryover	604/704-810		376.77	382.58	383.64	383.76	368.07	349.36	360.84	356.61	322.67	362.63	356.01	3,989.72
Total		57,525.96	58,417.16	58,566.86	58,586.83	55,734.61	53,338.53	53,522.97	54,436.21	49,297.23	55,358.10	54,352.89	54,262.95	663,366.72
AU														
6386	AUF-S	235.86	239.51	240.12	240.21	228.51	218.69	219.44	223.19	202.12	226.87	222.84	222.48	2,719.84
6388	AUF-S	369.32	375.04	376.00	376.13	357.82	342.44	343.62	349.48	318.49	355.40	348.94	348.37	4,259.03
6389	AUF-S	377.95	383.80	384.78	384.92	366.18	350.44	351.64	357.66	323.88	363.79	357.09	356.51	4,358.64
6390	AUF-S	570.08	578.91	580.40	580.60	552.33	528.59	530.41	539.46	488.54	548.60	538.63	537.74	6,574.29
6391	AUF-S	1,238.63	1,257.72	1,260.94	1,261.38	1,199.97	1,148.40	1,152.34	1,172.01	1,061.37	1,191.86	1,170.20	1,168.27	14,283.00
6392	AUF-S	457.33	464.42	465.60	465.77	443.09	424.05	425.51	432.77	391.91	440.10	432.10	431.39	5,274.03
6395	AUF-S	336.53	341.74	342.61	342.73	326.05	312.04	313.11	318.45	288.39	323.84	317.96	317.44	3,880.89
6396	AUF-S	396.35	402.49	403.52	403.66	384.01	367.51	368.77	375.07	339.66	381.42	374.49	373.87	4,570.82
6397		312.37	317.21	318.02	318.13	302.64	288.63	290.63	295.59	267.68	300.59	295.13	294.65	3,602.26
6401	AUF-W	143.24	145.46	145.83	145.88	138.78	132.82	133.27	135.55	122.75	137.84	135.34	135.11	1,651.87
6402	AUF-W	286.48	290.92	291.66	291.76	277.56	265.63	266.54	271.09	245.50	275.68	270.67	270.23	3,303.73
6403	AUF-W	158.20	160.65	161.06	161.11	153.27	146.68	147.19	149.70	135.57	152.23	149.47	149.22	1,824.35
6404	AUF-S	42.57	43.23	43.34	43.35	41.24	39.47	39.61	40.28	36.48	40.96	40.22	40.16	490.82
6405	AUF-W	391.75	397.82	398.84	398.98	379.55	363.24	364.49	370.71	335.71	376.99	370.14	369.53	4,517.76
6406	AUF-W	255.99	259.96	260.62	260.71	248.02	237.36	238.18	242.24	219.37	246.34	241.87	241.47	2,952.13
6407	AUF-W	246.21	250.03	250.67	250.76	238.54	228.29	229.08	232.99	210.99	236.93	232.63	232.24	2,839.35
6408	AUF-W	155.90	158.31	158.72	158.77	151.04	144.55	145.05	147.52	133.60	150.02	147.29	147.05	1,797.81
6409	AUF-W	218.60	221.99	222.55	222.63	211.79	202.69	203.39	206.88	187.33	210.36	206.54	206.20	2,520.92
6410	AUF-W	189.26	192.19	192.66	192.75	183.37	175.49	176.09	179.10	162.19	182.13	178.82	178.52	2,182.59
6411	AUF-W	139.79	141.95	142.32	142.37	135.44	129.62	130.06	132.28	119.79	134.62	132.08	131.86	1,612.08
6412	AUF-S	297.41	302.02	302.79	302.89	288.15	275.77	276.71	281.44	254.87	286.20	281.00	280.54	3,429.78
6413	AUF-W	276.12	280.40	281.12	281.22	267.53	256.03	256.91	261.29	236.63	265.72	260.89	260.46	3,184.32
6414	AUF-W	158.77	161.23	161.64	161.70	153.83	147.22	147.72	150.24	136.06	152.79	150.01	149.76	1,830.98
6415	AUF-S	206.52	209.72	210.25	210.33	200.09	191.49	192.15	195.43	176.98	198.74	195.12	194.80	2,381.60
6416	AUF-W	225.50	229.00	229.58	229.66	218.48	209.09	209.81	213.39	193.25	217.00	213.06	212.71	2,600.53
6417	AUF-W	237.58	241.26	241.88	241.96	230.18	220.29	221.05	224.82	203.60	228.63	224.47	224.10	2,738.84
6418	AUF-W	425.12	431.70	432.81	432.96	411.88	394.18	395.53	402.28	364.31	409.10	401.66	401.00	4,902.82
6419	AUF-W	214.00	217.31	217.87	217.94	207.33	198.42	199.10	202.50	183.39	205.93	202.19	201.86	2,467.85
6420	AUF-W	851.38	864.57	866.79	867.09	824.87	789.42	792.14	805.66	729.60	819.30	804.41	803.09	9,816.32
6421	AUF-W	211.70	214.98	215.53	215.60	205.10	196.29	196.96	200.33	181.41	203.72	200.02	199.68	2,441.31
6422	AUF-W	138.64	140.79	141.15	141.19	134.32	128.56	128.99	131.19	118.81	133.41	130.99	130.77	1,598.79
6423	AUF-W	402.68	408.92	409.97	410.11	390.14	373.38	374.66	381.05	345.08	387.51	380.46	379.84	4,643.80
6424	AUF-S	404.98	411.26	412.31	412.45	392.37	375.51	376.80	383.23	347.05	389.72	382.64	382.01	4,670.33
6425	AUF-W	330.77	335.90	336.76	336.87	320.47	306.70	307.76	313.01	283.46	318.31	312.52	312.01	3,814.55
6426	AUF-S	270.95	275.14	275.85	275.94	262.51	251.23	252.09	256.39	232.19	260.74	256.00	255.58	3,124.61
6427	AUF-W	186.81	188.89	189.17	189.24	180.02	172.29	172.88	175.83	159.23	178.81	175.56	175.27	2,142.78
6428	AUF-W	617.25	626.82	628.42	628.64	598.03	572.33	574.30	584.10	528.96	593.99	583.20	582.24	7,118.28
6429	AUF-W	490.70	498.30	499.57	499.75	475.42	454.99	456.55	464.34	420.61	472.20	463.62	462.86	5,658.80
6430	AUF-S	595.97	605.20	606.76	606.96	577.41	552.60	554.49	563.96	510.72	573.51	563.09	562.16	6,872.82
6431	AUF-W	567.78	576.58	578.05	578.25	550.10	526.46	528.27	537.29	486.56	546.36	536.46	535.57	6,547.76
6432	AUF-S	107.57	109.24	109.52	109.56	104.22	99.74	100.09	101.80	92.19	103.52	101.64	101.47	1,240.56
6433	AUF-W	522.91	531.01	532.37	532.55	508.63	484.86	486.52	494.83	448.11	503.21	494.06	493.25	6,030.30
6434	AUF-W	1,291.46	1,311.47	1,314.82	1,315.28	1,251.24	1,197.47	1,201.58	1,222.09	1,106.72	1,242.79	1,220.20	1,218.20	14,893.32
6435	AUF-S	225.50	229.00	229.58	229.66	218.48	209.09	209.81	213.39	193.25	217.00	213.06	212.71	2,600.53
6436	AUF-W	405.56	411.84	412.89	413.04	392.93	376.04	377.33	383.78	347.65	390.27	383.18	382.55	4,676.97
6437	AUF-W	20.71	21.03	21.08	21.09	20.06	19.20	19.27	19.60	17.75	19.93	19.57	19.53	238.82
6438	AUF-W	162.22	164.74	165.16	165.22	157.17	150.42	150.93	153.51	139.02	156.11	153.27	153.02	1,870.79

(A) Agreed TO 26-5.1 Recalculated using WP 26-5.16
(D) TRACED TO MFRs by systems

PBC

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

Florida Allocation
Jan - Dec 2007

Benefits-Medical

Description: Allocated Expenses

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6439	AUF-S	100.10	101.85	101.91	101.94	96.98	92.61	93.13	94.72	85.78	96.32	94.57	94.42	1,154.32	D
6440	AUF-W	218.02	221.40	221.97	222.04	211.23	202.15	202.85	206.31	186.84	209.81	205.99	205.86	2,514.28	
6441	AUF-W	291.66	296.18	296.93	297.04	282.57	270.43	271.36	275.99	249.94	280.67	275.57	275.11	3,363.44	
6442	AUF-S	15.53	15.77	15.81	15.82	15.05	14.40	14.45	14.70	13.31	14.95	14.68	14.65	179.12	
6443	AUF-S	255.41	259.37	260.04	260.13	247.46	236.83	237.64	241.70	218.86	245.79	241.32	240.93	2,945.49	
6444	AUF-W	268.65	272.81	273.51	273.60	260.28	249.10	249.95	254.22	230.22	258.52	253.82	253.41	3,098.08	
6445	AUF-S	184.08	186.93	187.41	187.48	178.35	170.69	171.27	174.20	157.75	177.15	173.93	173.64	2,122.88	
6446	AUF-W	184.08	186.93	187.41	187.48	178.35	170.69	171.27	174.20	157.75	177.15	173.93	173.64	2,122.88	
6447	AUF-W	214.00	217.31	217.87	217.94	207.33	198.42	199.10	202.50	183.39	205.93	202.19	201.86	2,467.85	
6448	AUF-W	199.04	202.12	202.64	202.71	192.84	184.55	185.19	188.35	170.57	191.54	188.06	187.75	2,295.36	
6449	AUF-S	186.38	189.27	189.76	189.82	180.59	172.82	173.41	176.37	159.72	179.36	176.10	175.81	2,149.42	
6450	AUF-W	46.32	49.07	49.20	49.21	46.82	44.81	44.98	45.73	41.41	46.50	45.66	45.59	557.26	
6451	AUF-W	182.93	185.77	186.24	186.31	177.24	169.62	170.20	173.11	156.77	176.04	172.84	172.56	2,109.61	
6452	AUF-W	219.75	223.15	223.72	223.80	212.91	203.76	204.46	207.95	188.32	211.47	207.62	207.28	2,534.19	
6453	AUF-W	175.45	178.17	178.63	178.69	169.99	162.69	163.24	166.03	150.36	168.84	165.77	165.50	2,023.37	
6456	AUF-W	2,177.93	2,211.57	2,217.33	2,218.10	2,110.11	2,019.43	2,026.37	2,060.95	1,866.39	2,095.86	2,057.77	2,054.36	25,116.31	D
6457	AUF-S	999.22	1,014.71	1,017.30	1,017.65	968.11	926.51	929.69	945.56	856.29	961.57	944.10	942.54	11,523.25	
6461	AUF-S	1,859.24	1,888.04	1,892.87	1,893.53	1,801.34	1,723.93	1,729.85	1,759.38	1,593.29	1,789.17	1,756.66	1,753.77	21,441.08	
6462	AUF-W	264.62	268.72	269.41	269.50	256.36	245.36	246.20	250.41	226.77	254.65	250.02	249.61	3,051.64	
6467	AUF-W	90.89	92.30	92.54	92.57	88.08	84.28	84.57	86.01	77.89	87.47	85.86	85.73	1,048.17	
6468	AUF-S	315.82	320.71	321.53	321.64	305.98	292.83	293.84	298.85	270.64	303.82	298.39	297.90	3,642.66	
6469	AUF-W	836.28	848.22	850.39	850.68	809.27	774.49	777.15	790.41	715.80	803.80	789.19	787.86	9,632.58	
6471	AUF-W	1,305.26	1,325.49	1,328.88	1,329.34	1,264.62	1,210.27	1,214.43	1,235.16	1,118.55	1,256.08	1,233.25	1,231.22	15,052.54	
6472	AUF-S	1,021.86	1,037.49	1,040.14	1,040.50	989.85	947.31	950.56	966.79	875.52	983.16	965.29	963.70	11,781.98	
6555		225.50	229.00	229.56	229.66	218.48	209.09	209.81	213.39	193.25	217.00	213.06	212.71	2,600.53	
6556	AUF-W	270.37	274.56	275.26	275.36	261.95	250.70	251.56	255.85	231.70	260.18	255.45	255.03	3,117.98	
6557		101.25	102.81	103.06	103.11	98.09	93.88	94.20	95.81	86.76	97.43	95.66	95.50	1,167.58	
6558	AUF-W	42.57	43.23	43.34	43.35	41.24	39.47	39.61	40.28	36.48	40.96	40.22	40.15	490.92	
6559		107.00	108.66	108.93	108.97	103.57	99.21	99.55	101.25	91.69	102.97	101.09	100.93	1,233.82	
6560		88.01	89.38	89.61	89.64	85.27	81.61	81.89	83.29	75.42	84.70	83.16	83.02	1,015.00	
6561	AUF-W	120.23	122.09	122.40	122.45	116.49	111.48	111.86	113.77	103.03	115.70	113.60	113.41	1,386.51	D
6562	AUF-W	144.97	147.21	147.59	147.64	140.45	134.42	134.88	137.18	124.23	139.50	136.97	136.74	1,671.77	
6563		108.15	109.82	110.11	110.14	104.78	100.28	100.62	102.34	92.68	104.07	102.18	102.01	1,247.19	
6564	AUF-W	774.87	786.88	788.89	789.17	750.75	718.48	720.95	733.26	664.03	745.67	732.12	730.92	8,935.99	
6567	AUF-W	466.84	476.10	477.32	477.48	454.24	434.72	436.21	443.66	401.77	451.17	442.97	442.24	5,406.71	
6568	AUF-W	430.29	436.96	438.08	438.23	416.89	398.98	400.35	407.18	368.74	414.08	406.55	405.88	4,962.23	
6571	AUF-W	371.82	377.57	378.34	378.47	360.05	344.57	345.76	351.66	318.48	357.61	351.11	350.54	4,286.66	
6574	AUF-W	826.37	841.21	843.36	843.65	802.58	768.09	770.73	783.88	709.88	797.18	782.67	781.38	9,552.96	
6577	AUF-W	3,021.25	3,068.07	3,075.92	3,076.99	2,927.18	2,801.39	2,811.01	2,858.99	2,589.09	2,907.41	2,854.57	2,849.87	34,841.75	
6582	AUF-W	265.19	269.30	269.99	270.08	256.94	245.90	246.74	250.95	227.26	255.20	250.56	250.15	3,058.27	
6589	AUF-W	399.23	405.42	406.45	406.59	386.80	370.18	371.45	377.78	342.12	384.19	377.20	376.58	4,603.99	
6595	AUF-W	296.26	300.85	301.62	301.72	287.03	274.70	275.64	280.35	253.88	285.09	279.91	279.45	3,418.51	
6596	AUF-W	321.57	326.56	327.39	327.50	311.66	298.17	299.19	304.30	275.67	309.45	303.83	303.33	3,708.40	
6597	AUF-W	194.44	197.45	197.96	198.02	188.36	180.29	180.91	183.99	166.62	187.11	183.71	183.41	2,242.29	D
6600		298.56	303.19	303.96	304.07	289.26	276.83	277.78	282.52	256.85	287.31	282.09	281.62	3,443.04	
6831	AUF-S	1,992.70	2,023.57	2,028.75	2,029.45	1,930.65	1,847.66	1,854.03	1,885.67	1,707.66	1,917.80	1,882.76	1,879.66	22,980.17	
6833	AUF-W	381.40	387.31	388.30	388.43	369.52	353.64	354.86	360.91	326.84	367.02	360.35	359.78	4,396.34	
6857		1,166.65	1,184.12	1,187.15	1,187.56	1,129.74	1,081.19	1,084.90	1,103.42	999.25	1,122.11	1,101.72	1,099.90	13,447.11	
6858		1,687.81	1,713.98	1,718.35	1,718.94	1,635.25	1,564.98	1,570.36	1,597.16	1,446.38	1,624.21	1,594.89	1,592.07	19,484.15	
6860		2,802.09	2,845.50	2,852.78	2,853.77	2,714.83	2,598.17	2,607.09	2,651.59	2,401.27	2,696.49	2,647.49	2,643.13	32,314.20	
6864	SAR-W	2,412.06	2,449.43	2,455.70	2,456.55	2,336.95	2,236.53	2,244.21	2,282.51	2,067.03	2,321.17	2,278.98	2,275.23	27,816.35	
6865	SAR-S	9,847.28	9,999.85	10,025.44	10,028.91	9,540.85	9,130.66	9,162.01	9,318.39	8,438.70	9,476.20	9,303.99	9,288.66	113,560.76	
Total		57,149.11	58,034.63	58,183.04	58,203.16	55,389.55	52,990.15	53,172.09	54,076.65	48,974.33	54,995.51	53,998.09	53,907.23	659,094.45	TT
	Total AUF-W	24,929.42	25,315.66	25,380.45	25,389.23	24,153.15	23,116.22	23,194.68	23,590.47	21,383.45	23,999.99	23,554.02	23,515.26	287,460.90	A
	Total AUF-S	13,063.56	13,265.95	13,299.90	13,304.51	12,666.77	12,112.87	12,154.46	12,361.92	11,194.91	12,571.27	12,342.62	12,322.50	150,861.44	

D Traced to MFRs by system A Agreed to 26-5.1

#9
246
26-5.13

PBC

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

Florida Allocation
Jan - Dec 2007

Benefits-Dental

Description: Allocated Expenses

CW 06/06

#9

3846 26-5.13

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Delta Dental	604/704-813	3,394.34	3,428.13	3,436.61	3,469.40	3,321.08	3,231.74	3,231.74	3,287.29	3,321.08	3,376.63	3,287.39	3,317.65	40,102.08
														8.00
Unbilled Carryover	604/704-813	(0.02)	22.27	22.62	22.66	22.69	21.91	21.33	21.33	21.66	21.90	22.17	21.76	242.47
Total		3,394.32	3,450.40	3,458.23	3,492.06	3,343.97	3,253.65	3,253.07	3,308.62	3,342.74	3,398.53	3,309.56	3,339.41	40,344.55
AU														
6386	AUF-S	13.92	14.15	14.18	14.32	13.71	13.34	13.34	13.57	13.71	13.93	13.57	13.69	165.41
6388	AUF-S	21.79	22.15	22.20	22.42	21.47	20.89	20.88	21.24	21.46	21.82	21.25	21.44	259.01
6389	AUF-S	22.30	22.67	22.72	22.94	21.97	21.38	21.37	21.74	21.96	22.33	21.74	21.94	265.06
6390	AUF-S	33.64	34.18	34.27	34.61	33.14	32.24	32.24	32.78	33.13	33.68	32.80	33.09	399.81
6391	AUF-S	73.08	74.29	74.46	75.18	72.00	70.05	70.04	71.23	71.97	73.17	71.25	71.90	868.62
6392	AUF-S	26.98	27.43	27.49	27.76	25.58	25.87	25.86	26.30	26.57	27.02	26.31	26.55	320.74
6395	AUF-S	19.86	20.18	20.23	20.43	19.56	19.03	19.03	19.36	19.56	19.88	19.36	19.54	236.02
6396	AUF-S	23.39	23.77	23.83	24.06	23.04	22.42	22.41	22.80	23.03	23.42	22.80	23.01	277.97
6397		18.43	18.74	18.78	18.96	18.16	17.67	17.66	17.97	18.15	18.45	17.97	18.13	219.07
6401	AUF-W	8.45	8.59	8.61	8.70	8.33	8.10	8.10	8.24	8.32	8.46	8.24	8.32	100.46
6402	AUF-W	16.90	17.18	17.22	17.39	16.65	16.20	16.20	16.48	16.65	16.92	16.48	16.63	200.92
6403	AUF-W	9.33	9.49	9.51	9.60	9.20	8.95	8.95	9.10	9.19	9.35	9.10	9.18	110.95
6404	AUF-S	2.51	2.55	2.56	2.58	2.47	2.41	2.41	2.45	2.47	2.51	2.45	2.47	29.85
6405	AUF-W	23.12	23.50	23.55	23.76	22.77	22.16	22.15	22.53	22.76	23.14	22.54	22.74	274.76
6406	AUF-W	15.10	15.35	15.39	15.54	14.88	14.48	14.48	14.72	14.88	15.12	14.73	14.86	179.53
6407	AUF-W	14.53	14.77	14.80	14.95	14.31	13.93	13.92	14.16	14.31	14.55	14.16	14.29	172.67
6408	AUF-W	9.20	9.35	9.37	9.46	9.06	8.82	8.82	8.97	9.06	9.21	8.97	9.05	109.33
6409	AUF-W	12.80	13.11	13.14	13.27	12.71	12.36	12.36	12.57	12.70	12.91	12.58	12.69	153.31
6410	AUF-W	11.17	11.35	11.38	11.49	11.00	10.70	10.70	10.89	11.00	11.18	10.89	10.99	132.73
6411	AUF-W	8.25	8.38	8.40	8.49	8.13	7.91	7.90	8.04	8.12	8.26	8.04	8.11	98.04
6412	AUF-S	17.55	17.84	17.88	18.05	17.29	16.82	16.82	17.11	17.28	17.57	17.11	17.26	208.58
6413	AUF-W	16.29	16.56	16.60	16.76	16.05	15.62	15.61	15.88	16.05	16.31	15.89	16.03	193.65
6414	AUF-W	9.37	9.52	9.54	9.64	9.23	8.98	8.98	9.13	9.23	9.38	9.13	9.22	111.35
6415	AUF-S	12.19	12.39	12.42	12.54	12.00	11.68	11.68	11.86	12.00	12.20	11.88	11.99	144.84
6416	AUF-W	13.31	13.53	13.56	13.69	13.11	12.75	12.75	12.97	13.10	13.32	12.97	13.09	158.15
6417	AUF-W	14.02	14.25	14.28	14.42	13.81	13.44	13.44	13.66	13.81	14.04	13.67	13.79	166.62
6418	AUF-W	25.08	25.50	25.56	25.81	24.71	24.04	24.04	24.45	24.70	25.12	24.46	24.68	298.15
6419	AUF-W	12.63	12.84	12.86	12.99	12.44	12.10	12.10	12.31	12.43	12.64	12.31	12.42	150.06
6420	AUF-W	50.24	51.07	51.18	51.68	49.49	48.15	48.15	48.97	49.47	50.30	48.98	49.42	597.10
6421	AUF-W	12.49	12.70	12.73	12.85	12.31	11.97	11.97	12.18	12.30	12.51	12.18	12.29	148.47
6422	AUF-W	8.18	8.32	8.33	8.42	8.06	7.84	7.84	7.97	8.06	8.19	7.98	8.05	97.23
6423	AUF-W	23.76	24.15	24.21	24.44	23.41	22.78	22.77	23.16	23.40	23.78	23.17	23.38	282.41
6424	AUF-S	23.90	24.29	24.35	24.58	23.54	22.91	22.90	23.29	23.53	23.93	23.30	23.51	284.03
6425	AUF-W	19.52	19.84	19.88	20.06	19.23	18.71	18.71	19.02	19.22	19.54	19.03	19.20	231.96
6426	AUF-S	15.99	16.25	16.29	16.45	15.75	15.32	15.32	15.58	15.74	16.01	15.59	15.73	190.02
6427	AUF-W	10.96	11.14	11.17	11.28	10.80	10.51	10.51	10.69	10.80	10.98	10.69	10.79	130.31
6428	AUF-W	36.42	37.02	37.11	37.47	35.88	34.91	34.91	35.50	35.87	36.47	35.51	35.83	432.90
6429	AUF-W	28.95	29.43	29.50	29.79	28.52	27.75	27.75	28.22	28.51	28.99	28.23	28.49	344.14
6430	AUF-S	35.17	35.76	35.83	36.18	34.64	33.71	33.70	34.28	34.63	35.21	34.29	34.60	417.97
6431	AUF-W	33.50	34.06	34.13	34.47	33.00	32.11	32.11	32.68	32.99	33.54	32.67	32.98	398.20
6432	AUF-S	6.35	6.45	6.47	6.53	6.25	6.08	6.08	6.19	6.25	6.36	6.19	6.24	75.44
6433	AUF-W	30.85	31.36	31.44	31.74	30.40	29.58	29.57	30.08	30.39	30.89	30.08	30.36	366.73
6434	AUF-W	76.20	77.46	77.64	78.40	75.07	73.04	73.03	74.28	75.04	76.30	74.30	74.97	905.74
6435	AUF-S	13.31	13.53	13.56	13.69	13.11	12.75	12.75	12.97	13.10	13.32	12.97	13.09	158.15
6436	AUF-W	23.93	24.33	24.38	24.62	23.57	22.94	22.93	23.33	23.57	23.96	23.33	23.54	284.43
6437	AUF-W	1.22	1.24	1.24	1.26	1.20	1.17	1.17	1.19	1.20	1.22	1.19	1.20	14.52
6438	AUF-W	9.57	9.73	9.75	9.85	9.45	9.18	9.17	9.33	9.43	9.58	9.33	9.42	113.77

(A) Agreed TO 26-5.1 Recalculated using 26-5.16
(D) TRACED TO MFRs by Systems

PBC

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

Florida Allocation
Jan - Dec 2007

Benefits-Dental

Description: Allocated Expenses

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS	
6439	AUF-S	5.91	6.00	6.02	6.06	5.82	5.66	5.66	5.76	5.82	5.91	5.76	5.81	70.29	
6440	AUF-W	12.86	13.06	13.11	13.23	12.67	12.33	12.33	12.54	12.67	12.86	12.54	12.66	152.91	
6441	AUF-W	17.21	17.49	17.53	17.70	16.95	16.50	16.49	16.77	16.95	17.23	16.78	16.93	204.55	
6442	AUF-S	0.92	0.93	0.93	0.94	0.90	0.88	0.88	0.89	0.90	0.92	0.89	0.90	10.89	
6443	AUF-S	15.07	15.32	15.35	15.50	14.85	14.45	14.44	14.69	14.84	15.09	14.69	14.83	179.13	
6444	AUF-W	15.85	16.11	16.15	16.31	15.62	15.19	15.19	15.46	15.61	15.87	15.46	15.60	188.41	⊙ Ⓐ
6445	AUF-S	10.86	11.04	11.07	11.17	10.70	10.41	10.41	10.59	10.70	10.88	10.59	10.69	129.10	
6446	AUF-W	10.86	11.04	11.07	11.17	10.70	10.41	10.41	10.59	10.70	10.88	10.59	10.69	129.10	
6447	AUF-W	12.63	12.84	12.86	12.99	12.44	12.10	12.10	12.31	12.43	12.64	12.31	12.42	150.08	
6448	AUF-W	11.74	11.94	11.97	12.08	11.57	11.26	11.26	11.45	11.57	11.76	11.45	11.55	139.59	
6449	AUF-S	11.00	11.18	11.20	11.31	10.83	10.54	10.54	10.72	10.83	11.01	10.72	10.82	130.72	
6450	AUF-W	2.85	2.90	2.90	2.93	2.81	2.73	2.73	2.78	2.81	2.85	2.78	2.81	33.89	
6451	AUF-W	10.79	10.97	11.00	11.10	10.63	10.35	10.34	10.52	10.63	10.81	10.52	10.62	128.30	
6452	AUF-W	12.97	13.18	13.21	13.34	12.77	12.43	12.43	12.64	12.77	12.98	12.64	12.76	154.12	
6453	AUF-W	10.35	10.52	10.55	10.65	10.20	9.92	9.92	10.09	10.20	10.37	10.09	10.19	123.05	
6456	AUF-W	126.51	130.83	130.93	132.21	126.60	123.18	123.16	125.26	126.58	128.67	125.30	126.43	1,527.44	
6457	AUF-S	58.96	59.93	60.07	60.66	58.09	56.52	56.51	57.47	58.06	59.03	57.49	58.01	700.78	
6461	AUF-S	109.70	111.52	111.77	112.86	108.08	105.16	105.14	106.93	108.04	109.84	106.96	107.93	1,303.94	
6462	AUF-W	15.61	15.87	15.91	16.06	15.38	14.97	14.96	15.22	15.38	15.63	15.22	15.36	185.58	
6467	AUF-W	5.36	5.45	5.46	5.52	5.28	5.14	5.14	5.23	5.28	5.37	5.23	5.28	63.74	
6468	AUF-S	18.63	18.94	18.99	19.17	18.36	17.86	17.86	18.16	18.35	18.66	18.17	18.33	221.49	⊙ Ⓐ
6469	AUF-W	49.29	50.10	50.21	50.70	48.55	47.24	47.23	48.04	48.54	49.35	48.05	48.49	585.80	
6471	AUF-W	77.02	78.29	78.47	79.23	75.87	73.83	73.81	75.07	75.85	77.11	75.09	75.77	915.42	
6472	AUF-S	60.28	61.28	61.42	62.02	59.39	57.78	57.77	58.76	59.37	60.36	58.78	59.31	716.52	
6555		13.31	13.53	13.56	13.69	13.11	12.75	12.75	12.97	13.10	13.32	12.97	13.09	158.15	
6556	AUF-W	15.95	16.22	16.25	16.41	15.72	15.29	15.29	15.55	15.71	15.97	15.55	15.70	189.62	
6557		5.87	6.07	6.09	6.15	5.89	5.73	5.73	5.82	5.88	5.98	5.82	5.88	71.01	
6558	AUF-W	2.51	2.55	2.56	2.58	2.47	2.41	2.41	2.45	2.47	2.51	2.45	2.47	29.85	
6559		6.31	6.42	6.43	6.50	6.22	6.05	6.05	6.15	6.22	6.32	6.16	6.21	75.04	
6560		5.19	5.28	5.29	5.34	5.12	4.98	4.98	5.06	5.11	5.20	5.06	5.11	61.73	
6561	AUF-W	7.09	7.21	7.23	7.30	6.99	6.80	6.80	6.92	6.98	7.10	6.92	6.98	84.32	
6562	AUF-W	8.55	8.70	8.71	8.80	8.43	8.20	8.20	8.34	8.42	8.56	8.34	8.42	101.67	
6563		6.36	6.49	6.50	6.57	6.29	6.12	6.12	6.22	6.28	6.39	6.22	6.28	75.85	
6564	AUF-W	45.72	46.48	46.58	47.04	45.04	43.83	43.82	44.57	45.03	45.78	44.58	44.98	543.44	⊙Ⓐ
6567	AUF-W	27.66	28.12	28.18	28.46	27.25	26.52	26.51	26.97	27.24	27.70	26.97	27.22	328.81	
6568	AUF-W	25.39	25.81	25.87	26.12	25.01	24.34	24.33	24.75	25.00	25.42	24.76	24.96	301.76	
6571	AUF-W	21.93	22.29	22.34	22.56	21.60	21.02	21.01	21.37	21.59	21.95	21.38	21.57	260.63	
6574	AUF-W	48.86	49.69	49.80	50.29	48.15	46.85	46.84	47.64	48.14	48.94	47.66	48.09	580.96	
6577	AUF-W	178.27	181.22	181.63	183.40	176.53	170.88	170.85	173.77	175.56	178.49	173.82	175.39	2,118.90	
6582	AUF-W	16.65	15.91	15.94	16.10	15.42	15.00	15.00	15.25	15.41	15.67	15.26	15.39	185.99	
6589	AUF-W	23.56	23.95	24.00	24.23	23.21	22.58	22.58	22.96	23.20	23.59	22.97	23.18	279.99	
6595	AUF-W	17.48	17.77	17.81	17.96	17.22	16.76	16.75	17.04	17.22	17.50	17.04	17.20	207.77	
6596	AUF-W	18.97	19.29	19.33	19.52	18.69	18.19	18.18	18.50	18.69	19.00	18.50	18.67	225.53	⊙Ⓐ
6597	AUF-W	11.47	11.66	11.69	11.80	11.30	11.00	11.00	11.18	11.30	11.49	11.19	11.29	136.36	⊙Ⓐ
6600		17.82	17.91	17.95	18.12	17.35	16.89	16.88	17.17	17.35	17.64	17.18	17.33	209.39	
6631	AUF-S	117.58	119.52	119.79	120.96	115.83	112.71	112.69	114.51	115.79	117.73	114.64	115.68	1,397.54	
6633	AUF-W	22.50	22.88	22.93	23.15	22.17	21.57	21.57	21.94	22.18	22.53	21.94	22.14	267.46	
6657		68.80	69.94	70.10	70.78	67.78	65.95	65.94	67.07	67.76	68.89	67.08	67.69	817.78	
6658		99.59	101.23	101.46	102.46	98.11	95.46	95.44	97.07	98.08	99.71	97.10	97.98	1,183.71	
6660		165.34	168.07	168.45	170.10	162.88	158.49	158.46	161.16	162.82	165.54	161.21	162.86	1,966.18	
6664	SAR-W	142.32	144.68	145.00	146.42	140.21	136.43	136.40	138.73	140.16	142.50	138.77	140.02	1,691.65	
6665	SAR-S	561.04	570.64	571.98	577.77	572.42	558.96	556.86	566.37	572.21	581.76	566.53	571.64	6,906.18	
Total		3,372.09	3,427.80	3,436.58	3,469.18	3,222.06	3,232.34	3,231.79	3,286.95	3,320.84	3,376.27	3,287.88	3,317.54	40,080.29	TT
	Total AUF-W	1,470.96	1,495.27	1,498.86	1,513.32	1,449.14	1,410.00	1,409.75	1,433.82	1,448.61	1,472.79	1,434.23	1,447.17	17,483.71	Ⓐ
	Total AUF-S	770.82	783.55	785.33	793.01	759.38	738.87	738.74	751.36	759.10	771.77	751.67	758.35	9,161.84	

⊙ TRAread TO MFRs by system Ⓐ Agsread TO 26-5.1

CW 08/08

4040
26-5.13

PBC

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

Description: Allocated Expenses

CW 08/08

#9

5d6
26-5.13

Florida Allocation
Jan - Dec 2007

Benefits-Life

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
Aetna Life	604/704-840	1,895.30	1,922.58	1,910.31	1,962.56	2,017.50	1,991.79	2,048.28	2,002.68	2,026.65	2,008.88	1,981.63	2,078.45	23,837.64
														0.00
Unbilled Carryover	604/704-840		12.39	12.64	12.61	12.94	13.29	13.17	13.49	13.26	13.44	13.29	13.03	143.53
Total		1,895.30	1,934.96	1,922.95	1,975.17	2,030.44	2,005.08	2,061.46	2,016.18	2,039.91	2,022.32	1,994.92	2,093.48	23,981.17
ALI														
6386	AUF-S	7.77	7.93	7.88	8.10	8.32	8.22	8.45	8.27	8.36	8.29	8.18	8.54	98.32
6388	AUF-S	12.17	12.42	12.35	12.68	13.04	12.87	13.23	12.94	13.09	12.98	12.81	13.38	153.96
6389	AUF-S	12.45	12.71	12.63	12.98	13.34	13.17	13.54	13.25	13.40	13.29	13.11	13.69	157.56
6390	AUF-S	18.78	19.18	19.06	19.57	20.12	19.87	20.43	19.98	20.21	20.04	19.77	20.65	237.65
6391	AUF-S	40.81	41.66	41.40	42.53	43.72	43.17	44.38	43.41	43.90	43.54	42.95	44.86	516.31
6392	AUF-S	15.07	15.38	15.29	15.70	16.14	15.94	16.39	16.03	16.21	16.08	15.86	16.56	190.65
6395	AUF-S	11.09	11.32	11.25	11.55	11.88	11.73	12.06	11.79	11.93	11.83	11.67	12.19	140.29
6396	AUF-S	13.06	13.33	13.25	13.61	13.99	13.82	14.20	13.89	14.05	13.93	13.74	14.36	165.23
6397		10.29	10.51	10.44	10.73	11.03	10.89	11.19	10.95	11.07	10.98	10.83	11.31	130.22
6401	AUF-W	4.72	4.82	4.79	4.92	5.06	4.99	5.13	5.02	5.08	5.04	4.97	5.19	59.71
6402	AUF-W	9.44	9.64	9.58	9.84	10.11	9.99	10.27	10.04	10.15	10.07	9.93	10.38	119.43
6403	AUF-W	5.21	5.32	5.29	5.43	5.58	5.51	5.67	5.54	5.61	5.56	5.49	5.73	65.86
6404	AUF-S	1.40	1.43	1.42	1.46	1.50	1.48	1.53	1.49	1.51	1.50	1.48	1.54	17.75
6405	AUF-W	12.91	13.18	13.10	13.45	13.83	13.65	14.04	13.73	13.88	13.77	13.59	14.19	163.31
6406	AUF-W	8.43	8.61	8.56	8.79	9.04	8.92	9.17	8.97	9.07	9.00	8.88	9.27	106.72
6407	AUF-W	8.11	8.28	8.23	8.45	8.69	8.58	8.82	8.63	8.73	8.66	8.54	8.92	102.64
6408	AUF-W	5.14	5.24	5.21	5.35	5.50	5.43	5.59	5.46	5.53	5.48	5.41	5.65	64.99
6409	AUF-W	7.20	7.35	7.31	7.51	7.72	7.62	7.83	7.66	7.75	7.68	7.58	7.92	91.13
6410	AUF-W	6.24	6.37	6.33	6.50	6.68	6.60	6.78	6.63	6.71	6.65	6.56	6.85	78.90
6411	AUF-W	4.61	4.70	4.67	4.80	4.93	4.87	5.01	4.90	4.95	4.91	4.85	5.06	58.27
6412	AUF-S	9.80	10.00	9.94	10.21	10.50	10.37	10.66	10.42	10.54	10.46	10.31	10.77	123.98
6413	AUF-W	9.10	9.29	9.23	9.48	9.75	9.62	9.89	9.68	9.79	9.71	9.58	10.00	115.11
6414	AUF-W	5.23	5.34	5.31	5.45	5.60	5.53	5.69	5.56	5.63	5.58	5.51	5.75	66.19
6415	AUF-S	6.80	6.95	6.90	7.09	7.29	7.20	7.40	7.24	7.32	7.26	7.16	7.48	86.09
6416	AUF-W	7.43	7.59	7.54	7.74	7.96	7.86	8.08	7.90	7.99	7.93	7.82	8.17	94.01
6417	AUF-W	7.83	7.99	7.94	8.16	8.38	8.28	8.51	8.33	8.42	8.35	8.24	8.60	99.04
6418	AUF-W	14.01	14.30	14.21	14.60	15.00	14.82	15.23	14.90	15.07	14.94	14.74	15.40	177.22
6419	AUF-W	7.05	7.20	7.15	7.35	7.55	7.46	7.67	7.50	7.58	7.52	7.42	7.75	89.21
6420	AUF-W	28.05	28.64	28.46	29.23	30.05	29.68	30.51	29.84	30.16	29.93	29.52	30.84	354.92
6421	AUF-W	6.97	7.12	7.08	7.27	7.47	7.38	7.59	7.42	7.50	7.44	7.34	7.67	88.25
6422	AUF-W	4.57	4.66	4.63	4.76	4.89	4.83	4.97	4.86	4.91	4.87	4.81	5.02	57.79
6423	AUF-W	13.27	13.54	13.46	13.83	14.21	14.04	14.43	14.11	14.27	14.16	13.96	14.58	167.87
6424	AUF-S	13.34	13.62	13.54	13.91	14.29	14.12	14.51	14.19	14.35	14.24	14.04	14.67	168.83
6425	AUF-W	10.90	11.13	11.06	11.36	11.68	11.53	11.85	11.59	11.72	11.63	11.47	11.98	137.89
6426	AUF-S	8.93	9.11	9.06	9.30	9.56	9.44	9.71	9.50	9.60	9.53	9.40	9.81	112.95
6427	AUF-W	6.12	6.25	6.21	6.38	6.56	6.48	6.66	6.51	6.59	6.53	6.44	6.73	77.46
6428	AUF-W	20.34	20.76	20.63	21.19	21.79	21.51	22.12	21.63	21.88	21.70	21.41	22.36	257.32
6429	AUF-W	16.17	16.51	16.40	16.85	17.32	17.10	17.58	17.20	17.39	17.25	17.02	17.77	204.56
6430	AUF-S	19.64	20.05	19.92	20.46	21.04	20.77	21.36	20.89	21.12	20.95	20.67	21.58	248.44
6431	AUF-W	18.71	19.10	18.98	19.49	20.04	19.79	20.36	19.90	20.12	19.95	19.69	20.56	236.69
6432	AUF-S	3.54	3.62	3.60	3.69	3.80	3.75	3.85	3.77	3.81	3.78	3.73	3.90	44.84
6433	AUF-W	17.23	17.59	17.48	17.95	18.46	18.23	18.74	18.33	18.53	18.38	18.13	18.94	217.99
6434	AUF-W	42.65	43.44	43.17	44.34	45.58	45.01	46.28	45.26	45.77	45.40	44.79	46.77	538.36
6435	AUF-S	7.43	7.59	7.54	7.74	7.96	7.86	8.08	7.90	7.99	7.93	7.82	8.17	94.01
6436	AUF-W	13.38	13.64	13.56	13.92	14.31	14.14	14.53	14.21	14.37	14.26	14.06	14.69	169.07
6437	AUF-W	0.58	0.70	0.69	0.71	0.73	0.72	0.74	0.73	0.73	0.73	0.72	0.75	8.63
6438	AUF-W	5.34	5.48	5.42	5.57	5.73	5.65	5.81	5.69	5.75	5.70	5.63	5.88	67.65

① TRACK TO MFRs by system Ⓐ Agreed TO 26-5.1 Recalculated using 26-5.16

PBC

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

Florida Allocation
Jan - Dec 2007

Benefits-Life

Description: Allocated Expenses

Description		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTALS
6439	AUF-S	3.30	3.37	3.36	3.44	3.53	3.49	3.59	3.51	3.55	3.52	3.47	3.63	41.73
6440	AUF-W	7.18	7.33	7.29	7.49	7.70	7.60	7.81	7.64	7.73	7.66	7.58	7.90	90.89
6441	AUF-W	9.81	9.81	9.75	10.01	10.29	10.17	10.45	10.22	10.34	10.25	10.11	10.56	121.68
6442	AUF-S	0.51	0.52	0.52	0.53	0.55	0.54	0.58	0.54	0.55	0.55	0.54	0.56	6.47
6443	AUF-S	8.42	8.59	8.54	8.77	9.02	8.90	9.15	8.95	9.05	8.98	8.86	9.25	106.48
6444	AUF-W	8.85	9.04	8.98	9.22	9.48	9.36	9.63	9.42	9.52	9.44	9.32	9.73	111.99
6445	AUF-S	6.06	6.19	6.15	6.32	6.50	6.42	6.60	6.45	6.52	6.47	6.38	6.67	76.74
6446	AUF-W	6.06	6.19	6.15	6.32	6.50	6.42	6.60	6.45	6.52	6.47	6.38	6.67	76.74
6447	AUF-W	7.05	7.20	7.15	7.35	7.55	7.46	7.67	7.50	7.58	7.52	7.42	7.75	89.21
6448	AUF-W	6.56	6.70	6.65	6.83	7.03	6.94	7.13	6.98	7.05	7.00	6.90	7.21	82.97
6449	AUF-S	6.14	6.27	6.23	6.40	6.58	6.50	6.68	6.53	6.61	6.55	6.46	6.75	77.70
6450	AUF-W	1.59	1.63	1.62	1.66	1.71	1.68	1.73	1.69	1.71	1.70	1.68	1.75	20.14
6451	AUF-W	6.03	6.15	6.11	6.28	6.46	6.38	6.56	6.41	6.48	6.43	6.34	6.63	76.26
6452	AUF-W	7.24	7.39	7.35	7.55	7.76	7.66	7.87	7.70	7.79	7.73	7.62	7.96	91.61
6453	AUF-W	5.78	5.90	5.86	6.02	6.19	6.12	6.29	6.15	6.22	6.17	6.08	6.35	73.14
6456	AUF-W	71.76	73.26	72.80	74.78	76.87	75.91	78.05	76.33	77.19	76.56	75.53	78.86	907.93
6457	AUF-S	32.52	33.61	33.40	34.31	35.27	34.83	35.81	35.02	35.42	35.13	34.65	36.19	416.55
6461	AUF-S	61.26	62.54	62.15	63.84	65.62	64.80	66.63	65.16	65.90	65.36	64.46	67.34	775.07
6462	AUF-W	8.72	8.90	8.85	9.09	9.34	9.22	9.48	9.27	9.38	9.30	9.18	9.58	110.31
6467	AUF-W	2.99	3.06	3.04	3.12	3.21	3.17	3.25	3.19	3.22	3.20	3.15	3.29	37.89
6468	AUF-S	10.41	10.62	10.56	10.84	11.15	11.01	11.32	11.07	11.19	11.10	10.95	11.44	131.86
6469	AUF-W	27.52	28.10	27.92	28.68	29.48	29.11	29.93	29.27	29.60	29.36	28.97	30.25	348.21
6471	AUF-W	43.00	43.90	43.63	44.82	46.07	45.50	46.77	45.75	46.26	45.89	45.26	47.27	544.13
6472	AUF-S	33.86	34.37	34.15	35.08	36.06	35.61	36.61	35.81	36.21	35.92	35.43	37.00	425.91
6555		7.43	7.59	7.54	7.74	7.96	7.86	8.08	7.90	7.99	7.93	7.82	8.17	94.01
6556	AUF-W	8.91	9.09	9.04	9.28	9.54	9.42	9.69	9.48	9.58	9.50	9.38	9.79	112.71
6557		3.34	3.41	3.38	3.48	3.57	3.53	3.63	3.55	3.59	3.56	3.51	3.67	42.21
6558	AUF-W	1.40	1.43	1.42	1.46	1.50	1.48	1.53	1.49	1.51	1.50	1.48	1.54	17.75
6559		3.63	3.60	3.58	3.67	3.78	3.73	3.83	3.75	3.79	3.76	3.71	3.88	44.60
6560		2.90	2.96	2.94	3.02	3.11	3.07	3.15	3.08	3.12	3.09	3.05	3.19	36.69
6561	AUF-W	3.96	4.04	4.02	4.13	4.24	4.19	4.31	4.21	4.26	4.23	4.17	4.35	50.12
6562	AUF-W	4.78	4.88	4.85	4.98	5.12	5.05	5.19	5.08	5.14	5.10	5.03	5.25	60.43
6563		3.56	3.64	3.62	3.71	3.82	3.77	3.86	3.79	3.83	3.80	3.76	3.92	45.08
6564	AUF-W	25.53	26.06	25.90	26.61	27.35	27.01	27.77	27.16	27.46	27.24	26.87	28.06	323.03
6567	AUF-W	15.45	15.77	15.67	16.10	16.55	16.34	16.80	16.43	16.62	16.48	16.26	16.96	195.45
6568	AUF-W	14.18	14.47	14.38	14.77	15.19	15.00	15.42	15.08	15.25	15.13	14.92	15.58	179.38
6571	AUF-W	12.24	12.50	12.42	12.76	13.12	12.95	13.32	13.02	13.17	13.06	12.89	13.46	154.92
6574	AUF-W	27.29	27.86	27.69	28.44	29.24	28.87	29.68	29.03	29.36	29.12	28.73	30.00	345.33
6577	AUF-W	99.54	101.63	100.99	103.74	106.64	105.31	108.27	105.89	107.06	106.21	104.77	109.42	1,259.49
6582	AUF-W	8.74	8.92	8.86	9.11	9.36	9.24	9.50	9.29	9.40	9.32	9.20	9.60	110.55
6589	AUF-W	13.15	13.43	13.35	13.71	14.09	13.92	14.31	13.99	14.15	14.03	13.84	14.46	166.43
6595	AUF-W	9.76	9.97	9.90	10.17	10.46	10.33	10.62	10.38	10.50	10.41	10.27	10.73	123.50
6596	AUF-W	10.59	10.82	10.75	11.04	11.35	11.21	11.52	11.27	11.40	11.30	11.15	11.65	134.05
6597	AUF-W	6.41	6.54	6.50	6.68	6.86	6.78	6.97	6.81	6.89	6.84	6.74	7.04	81.06
6600		9.84	10.04	9.96	10.25	10.54	10.41	10.70	10.46	10.58	10.50	10.35	10.81	124.46
6631	AUF-S	65.65	67.03	66.61	68.42	70.33	69.46	71.41	69.84	70.63	70.05	69.10	72.17	830.71
6633	AUF-W	12.57	12.83	12.75	13.10	13.46	13.29	13.67	13.37	13.52	13.41	13.23	13.81	159.00
6667		38.42	39.22	38.98	40.04	41.16	40.64	41.79	40.87	41.33	40.99	40.44	42.23	486.10
6668		55.61	56.77	56.42	57.95	59.57	58.83	60.48	59.15	59.82	59.33	58.53	61.13	703.61
6669		92.32	94.25	93.67	96.21	98.90	97.67	100.41	98.21	99.32	98.51	97.17	101.49	1,169.12
6664	SAR-W	79.47	81.13	80.63	82.82	85.14	84.07	86.44	84.54	85.49	84.80	83.65	87.36	1,005.53
6665	SAR-S	324.44	331.23	329.17	338.11	347.57	343.23	352.86	345.13	349.02	346.18	341.49	356.65	4,105.10
Total		1,662.69	1,922.31	1,910.35	1,962.23	2,017.14	1,991.96	2,047.95	2,002.88	2,025.65	2,009.07	1,981.86	2,069.83	23,624.10
	Total AUF-W	821.35	838.54	833.33	855.96	879.91	868.92	893.35	873.73	883.58	876.39	864.52	902.90	10,392.48
	Total AUF-S	430.40	439.41	436.68	448.54	461.09	455.33	468.14	457.85	463.02	459.25	453.03	473.14	5,445.88

⊙ Traced to MFRs by System Ⓐ Agreed to 26-5.1

#9
Lotto
26-5.13

PBC

CW 08/08

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-693-1-1
Description: Allocated Expenses

26-5.14
10f42

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Total O&M Expenses by Month

Florida Admin

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: B-5/B-6
Page: 1 of 3
Preparer: Rick Dreger

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Unadjusted Per Books).

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Per Books Annual	
1	301/701 Salaries & Wages - Employees	84,429	89,582	78,586	71,431	75,812	90,683	89,034	89,736	80,272	93,076	85,431	93,525	1,001,378	46.8%
2	303/703 Salaries & Wages - Officers, Exec.	11,548	11,248	10,256	15,678	17,073	16,519	18,787	12,760	15,118	14,885	14,456	19,277	183,603	8.6%
3	304/704 Employee Pensions & Benefits	(697)	(1,017)	(6,067)	(2,925)	(2,407)	(2,667)	(2,219)	(5,369)	(2,852)	(1,680)	(2,888)	(2,630)	(34,419)	-1.6%
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
	710 Purchased Sewage Treatment														0.0%
	711 Sludge Removal Expense														0.0%
5	315/715 Purchased Power	1,114	1,159	1,065	1,121	1,388	1,472	1,630	1,697	1,681	1,514	1,402	175	15,420	0.7%
6	316/716 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
7	318/718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
8	320/720 Materials & Supplies	2,472	(3,827)	12,955	1,582	2,658	3,970	929	89	540	1,755	117	1,107	24,327	1.1%
9	331/731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
10	332/732 Contractual Services - Accounting	0	0	0	(0)	(0)	(0)	67	1	(109)	108	1	(571)	(503)	0.0%
11	333/733 Contractual Services - Legal	(55)	2,548	6,123	3,442	2,180	3,964	0	101	4,557	720	5,525	20,668	49,793	2.3%
12	334/734 Contractual Services - Mgmt. Fees	(0)	0	0	(0)	0	(0)	728	19,304	(18,723)	(523)	208	(150)	845	0.0%
13	335/735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	43	1,777	1,820	0.1%	
14	336/736 Contractual Services - Other	22,561	24,372	25,090	24,642	26,688	27,342	33,828	32,283	24,440	27,353	22,136	26,570	321,204	15.0%
15	341/741 Rental of Building/Real Prop.	16,547	19,361	18,040	17,111	17,146	17,113	17,113	17,421	17,281	17,309	17,309	19,635	211,386	9.9%
16	342/742 Rental of Equipment	2,218	744	1,341	2,776	1,139	540	2,188	441	635	2,529	492	1,181	16,221	0.8%
17	350/750 Transportation Expenses	(7,174)	(7,627)	(5,978)	(4,777)	(7,268)	(6,327)	(5,557)	(6,584)	(4,947)	(6,862)	(6,806)	(3,803)	(73,289)	-3.4%
18	356/756 Insurance - Vehicle	0	0	0	0	0	0	41	0	0	(0)	(0)	(0)	42	0.0%
19	357/757 Insurance - General Liability	(0)	0	0	(0)	0	0	164	2	0	0	(0)	0	166	0.0%
20	358/758 Insurance - Workman's Comp.	0	0	0	0	0	0	25	0	(0)	0	(0)	0	25	0.0%
21	359/759 Insurance - Other	(0)	(0)	0	0	(0)	(0)	54	1	0	0	(0)	(0)	55	0.0%
22	360/760 Advertising Expense	0	0	0	0	0	0	0	0	1,050	0	0	0	1,050	0.0%
23	366/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
24	367/767 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
25	370/770 Bad Debt Expense	0	0	0	(175)	0	0	0	175	(20,793)	(3,394)	7,368	3,337	(13,483)	-0.6%
26	375/775 Miscellaneous Expense	20,533	35,542	36,211	39,028	33,763	38,496	34,606	37,036	41,977	35,260	32,969	47,317	432,738	20.2%
27	TOTAL WATER O & M EXPENSES	153,491	162,086	183,623	168,834	169,973	191,107	191,415	196,094	140,126	182,050	177,966	229,635	2,136,380	100.0% (A) (B)
	426 Misc Income Deductions	2,827	577	466	1,166	6,552	2,863	41,609	24,869	2,213,699	24,949	(2,319,178)	25,869	25,869	TT
	675/775-863 Allocations	(156,118)	(152,643)	(184,089)	(170,002)	(176,525)	(193,970)	(230,340)	(222,914)	(2,251,700)	(306,018)	2,102,249	(219,980)	(2,164,049)	
	Unbilled Carryover							(2,884)	151	(102,122)	101,019	38,861	(35,322)	3	

(A) Agreed TO 26-5.1

(B) See WPs 26-5.14 P18 TO 42 for Details And Examples of Allocations To the Systems.

printed 4/15/2008 1:48 PM

PBC

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

CW 08/08

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Direct Expenses by Month

Florida Admin

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the year 2007.

Florida Public Service Commission

Schedule: B-5/B-6
Page: 2 of 3
Preparer: Rick Drager

26-5.14
2442

Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1	301/70 Salaries & Wages - Employees	84,429	89,562	78,586	71,431	75,612	90,683	89,034	89,736	90,272	93,076	85,431	93,525	1,001,378	47.7%
2	303/70 Salaries & Wages - Officers, Exec.	11,546	11,249	16,256	15,678	17,073	16,519	18,787	12,760	15,118	14,885	14,456	19,277	183,603	8.8%
3	304/70 Employee Pensions & Benefits	(697)	(1,017)	(6,067)	(2,925)	(2,407)	(2,667)	(2,219)	(6,434)	(2,952)	(2,162)	(2,868)	(2,986)	(35,321)	-1.7%
4	610 Purchased Water														0.0%
	710 Purchased Sewage Treatment														0.0%
	711 Sludge Removal Expense														0.0%
5	315/71 Purchased Power	1,114	1,159	1,085	1,121	1,388	1,472	1,630	1,687	1,681	1,514	1,402	175	15,420	0.7%
6	316/71 Fuel for Purchased Power														0.0%
7	318/71 Chemicals														0.0%
8	320/72 Materials & Supplies	2,472	(3,827)	12,955	1,582	2,658	3,970	929	69	540	1,755	117	1,107	24,327	1.2%
9	331/73 Contractual Services - Engineering														0.0%
10	332/73 Contractual Services - Accounting	(1,330)	0	0	(0)	(0)	(0)	67	1	(109)	108	1	(571)	(1,833)	-0.1%
11	333/73 Contractual Services - Legal	(55)	2,548	6,123	3,442	2,180	3,964		101	4,557	720	5,525	20,688	49,793	2.4%
12	334/73 Contractual Services - Mgmt. Fees	(0)	0	0	(0)	0	(0)	728	19,304	(18,723)	(523)	209	(150)	845	0.0%
13	335/73 Contractual Services - Testing											43	1,777	1,820	0.1%
14	336/73 Contractual Services - Other	20,656	21,621	20,954	21,398	26,862	22,967	31,716	30,659	23,015	24,325	20,469	26,132	290,775	13.9%
15	341/74 Rental of Building/Real Prop.	18,547	19,361	18,040	17,111	17,146	17,113	17,113	17,421	17,281	17,309	17,309	19,635	211,386	10.1%
16	342/74 Rental of Equipment	2,216	744	1,341	2,776	1,139	540	2,188	441	835	2,529	492	1,181	16,221	0.8%
17	350/75 Transportation Expenses	(7,174)	(7,827)	(5,978)	(4,777)	(7,268)	(6,327)	(5,557)	(6,564)	(4,947)	(6,862)	(6,606)	(3,603)	(73,289)	-3.5%
18	356/75 Insurance - Vehicle	0	0	0	0	0	0	41	0	0	(0)	(0)	(0)	42	0.0%
19	357/75 Insurance - General Liability	(0)	0	0	(0)	0	0	164	2	0	0	(0)	0	166	0.0%
20	358/75 Insurance - Workman's Comp.	0	0	0	0	0	0	25	0	(0)	0	(0)	0	25	0.0%
21	359/75 Insurance - Other	(0)	(0)	0	0	(0)	(0)	54	1	0	0	(0)	(0)	55	0.0%
22	360/76 Advertising Expense									1,050				1,050	0.1%
23	366/76 Reg. Comm. Exp. - Rate Case Amort.														0.0%
24	367/76 Reg. Comm. Exp. - Rate Case Other														0.0%
25	370/77 Bad Debt Expense				(175)				175	(20,793)	(3,394)	7,366	3,337	(13,483)	-0.6%
26	375/77 Miscellaneous Expense	19,857	34,696	35,350	38,425	32,692	37,955	33,843	36,434	41,380	34,590	32,428	48,790	424,439	20.2%
27	TOTAL WATER O & M EXPENSES	149,581	148,469	178,625	165,087	167,077	186,191	188,540	195,803	138,105	177,870	175,758	226,315	2,097,420	100.0%

(A) Agreed TO 26-5.1

TT (A)

PBC

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

CW 06/08

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Intercompany Expenses (AP Directs)

Florida Admin

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated AP Direct O & M expenses by primary account for each month of the year 2007.

Florida Public Service Commission

Schedule: B-5/B-6
Page: 3 of 3
Preparer: Rick Drager

26-5.14
30412

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	
1	301/70 Salaries & Wages - Employees														0.0%
2	303/70 Salaries & Wages - Officers, Exec.														0.0%
3	304/70 Employee Pensions & Benefits								64		482		356	902	2.2%
4	610 Purchased Water														0.0%
	710 Purchased Sewage Treatment														0.0%
	711 Sludge Removal Expense														0.0%
5	315/71 Purchased Power														0.0%
6	316/71 Fuel for Purchased Power														0.0%
7	318/71 Chemicals														0.0%
8	320/72 Materials & Supplies														0.0%
9	331/73 Contractual Services - Engineering														0.0%
10	332/73 Contractual Services - Accounting	1,330												1,330	3.2%
11	333/73 Contractual Services - Legal														0.0%
12	334/73 Contractual Services - Mgmt. Fees														0.0%
13	335/73 Contractual Services - Testing														0.0%
14	336/73 Contractual Services - Other	1,905	2,751	4,138	3,144	1,826	4,375	2,112	1,624	1,425	3,028	1,687	2,437	30,429	74.3%
15	341/74 Rental of Building/Real Prop.														0.0%
16	342/74 Rental of Equipment														0.0%
17	350/75 Transportation Expenses														0.0%
18	356/75 Insurance - Vehicle														0.0%
19	357/75 Insurance - General Liability														0.0%
20	358/75 Insurance - Workman's Comp.														0.0%
21	359/75 Insurance - Other														0.0%
22	360/76 Advertising Expense														0.0%
23	366/76 Reg. Comm. Exp. - Rate Case Amort.														0.0%
24	367/76 Reg. Comm. Exp. - Rate Case Other														0.0%
25	370/77 Bad Debt Expense														0.0%
26	375/77 Miscellaneous Expense	675	846	861	803	1,071	542	763	802	597	670	541	627	8,299	20.3%
27	TOTAL WATER O & M EXPENSES	3,910	3,597	4,997	3,747	2,897	4,916	2,875	2,291	2,021	4,180	2,228	3,321	40,960	100.0%

TT (A)

(A) Agreed to 26-5.1 See 26-5.14 P17 for Details

printed 4/15/2008 1:49 PM

PBC

CW 08/08

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

26-5.14
40442

Detail of Operation & Maintenance Expenses By Month - Water
Total O&M Expenses by Month

Florida Admin **Total Water**

Florida Public Service Commission

Schedule: D-3b(w)
Page: 1 of 3
Preparer: Rick Dragar

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Adjusted Budget).

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Per Books Annual	
1	601	Salaries & Wages - Employees	82,961	67,775	76,663	70,234	73,978	89,650	87,787	84,254	76,041	86,684	80,779	88,301	985,037	46.01%
2	603	Salaries & Wages - Officers, Exec.	11,546	11,249	16,256	15,678	17,073	16,519	18,787	12,760	15,118	14,885	14,456	19,277	183,603	8.75%
3	604	Employee Pensions & Benefits	(597)	(1,017)	(6,067)	(2,925)	(2,407)	(2,667)	(2,219)	(6,369)	(2,852)	(1,680)	(2,888)	(2,830)	(34,419)	-1.64%
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615	Purchased Power	1,114	1,159	1,065	1,121	1,388	1,472	1,630	1,897	1,681	1,514	1,402	175	15,420	0.74%
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620	Materials & Supplies	2,472	(3,840)	12,955	1,344	2,119	2,493	929	(16)	540	1,573	117	832	21,518	1.03%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	0	0	0	(0)	(0)	(0)	87	1	(109)	108	1	(571)	(503)	-0.02%
11	633	Contractual Services - Legal	(55)	2,548	6,123	3,442	2,180	3,964	0	101	4,557	720	5,525	20,688	49,793	2.37%
12	634	Contractual Services - Mgmt. Fees	(0)	0	0	(0)	0	(0)	728	19,304	(18,723)	(523)	209	(150)	845	0.04%
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	43	1,777	1,820	0.09%
14	636	Contractual Services - Other	22,561	24,372	25,090	24,542	28,688	27,342	33,828	32,283	24,440	27,353	22,136	28,570	321,204	15.31%
15	641	Rental of Building/Real Prop.	16,547	19,361	18,040	17,111	17,146	17,113	17,113	17,421	17,281	17,309	17,309	19,635	211,386	10.08%
16	642	Rental of Equipment	2,216	744	1,341	2,778	1,139	540	2,186	441	835	2,529	482	1,181	16,221	0.77%
17	650	Transportation Expenses	(7,174)	(7,527)	(5,978)	(4,777)	(7,268)	(6,327)	(5,810)	(6,564)	(4,947)	(6,862)	(6,606)	(3,603)	(73,542)	-3.51%
18	656	Insurance - Vehicle	0	0	0	0	0	0	41	0	0	(0)	(0)	(0)	42	0.00%
19	657	Insurance - General Liability	(0)	0	0	(0)	0	0	164	2	0	0	(0)	0	166	0.01%
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	25	0	(0)	0	(0)	0	25	0.00%
21	659	Insurance - Other	(0)	(0)	0	0	(0)	(0)	54	1	0	0	(0)	(0)	55	0.00%
22	660	Advertising Expense	0	0	0	0	0	0	0	0	1,050	0	0	0	1,050	0.05%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670	Bad Debt Expense	0	0	0	(175)	0	0	0	175	(20,793)	(3,394)	7,368	3,337	(13,483)	-0.64%
26	675	Miscellaneous Expense	20,283	35,317	35,611	38,954	33,567	38,496	34,606	37,036	41,977	35,260	32,933	47,317	431,358	20.56%
27		TOTAL WATER O & M EXPENSES	151,793	150,041	181,100	187,325	167,604	188,597	189,918	182,528	135,895	175,386	173,277	224,136	2,097,597	100.0% (A)
	675863	Intracompany Allocation	(166,118)	(152,643)	(184,089)	(170,002)	(176,525)	(193,970)	(230,340)	(222,914)	(2,251,700)	(308,018)	2,102,249	(219,980)	(2,184,049)	TT
	426	Misc Income Deductions	2,827	577	466	1,168	6,552	2,863	41,609	24,869	2,213,899	24,949	(2,319,178)	25,689	25,689	

(A) Agreed TO 26-5.1

printed 4/15/2008 1:57 PM

PBC

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

CW 08/08

Detail of Operation & Maintenance Expenses By Month -Water
Direct Expenses by Month

Florida Admin Direct

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the year 2007.

Florida Public Service Commission

Schedule: D-3b(w)
Page: 2 of 3
Preparer: Rick Drager

26-5.14
58417

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	
1	601	Salaries & Wages - Employees	82,981	67,775	76,663	70,234	73,976	89,550	87,787	84,254	76,041	88,594	80,779	88,301	966,937	46.92%
2	603	Salaries & Wages - Officers, Exec.	11,546	11,249	16,256	15,678	17,073	16,519	18,787	12,780	15,118	14,885	14,456	19,277	183,603	8.93%
3	604	Employee Pensions & Benefits	(697)	(1,017)	(6,067)	(2,925)	(2,407)	(2,667)	(2,219)	(6,434)	(2,852)	(2,162)	(2,888)	(2,986)	(35,321)	-1.72%
4	610	Purchased Water														0.00%
5	615	Purchased Power	1,114	1,169	1,065	1,121	1,388	1,472	1,630	1,897	1,881	1,514	1,402	175	15,420	0.75%
6	616	Fuel for Purchased Power														0.00%
7	618	Chemicals														0.00%
8	620	Materials & Supplies	2,472	(3,840)	12,955	1,344	2,119	2,493	929	(16)	540	1,573	117	832	21,518	1.05%
9	631	Contractual Services - Engineering														0.00%
10	632	Contractual Services - Accounting	(1,330)	0	0	(0)	(0)	(0)	67	1	(109)	108	1	(571)	(1,833)	-0.09%
11	633	Contractual Services - Legal	(55)	2,548	6,123	3,442	2,180	3,964		101	4,557	720	5,525	20,688	49,793	2.42%
12	634	Contractual Services - Mgmt. Fees	(0)	0	0	(0)	0	(0)	728	19,304	(18,723)	(523)	209	(150)	845	0.04%
13	635	Contractual Services - Testing											43	1,777	1,820	0.09%
14	636	Contractual Services - Other	20,656	21,821	20,954	21,398	26,862	22,867	31,716	30,659	23,015	24,325	20,469	26,132	290,775	14.14%
15	641	Rental of Building/Real Prop.	18,547	19,361	18,040	17,111	17,146	17,113	17,113	17,421	17,281	17,309	17,309	19,635	211,386	10.28%
16	642	Rental of Equipment	2,216	744	1,341	2,776	1,139	540	2,186	441	635	2,529	492	1,181	16,221	0.79%
17	650	Transportation Expenses	(7,174)	(7,627)	(5,978)	(4,777)	(7,268)	(6,327)	(5,810)	(6,584)	(4,947)	(6,862)	(6,606)	(3,603)	(73,542)	-3.58%
18	656	Insurance - Vehicle	0	0	0	0	0	0	41	0	0	(0)	(0)	(0)	42	0.00%
19	657	Insurance - General Liability	(0)	0	0	(0)	0	0	184	2	0	0	(0)	0	186	0.01%
20	658	Insurance - Workmen's Comp.	0	0	0	0	0	0	25	0	(0)	0	(0)	0	25	0.00%
21	659	Insurance - Other	(0)	(0)	0	0	(0)	(0)	54	1	0	0	(0)	(0)	55	0.00%
22	660	Advertising Expense									1,050				1,050	0.05%
23	666	Reg. Comm. Exp. - Rate Case Amort.														0.00%
24	667	Reg. Comm. Exp. - Rate Case Other														0.00%
25	670	Bad Debt Expense				(175)				175	(20,783)	(3,394)	7,368	3,337	(13,483)	-0.66%
26	675	Miscellaneous Expense	19,606	34,471	34,750	38,351	32,496	37,955	33,843	36,434	41,380	34,590	32,392	46,790	423,659	20.57%
27		TOTAL WATER O & M EXPENSES	147,883	146,445	176,103	163,578	164,708	183,680	187,040	190,237	133,873	171,208	171,070	220,816	2,056,637	100.0% (A)

TT

A = 2056637 + 40960 = 2,097,597

PBC

CW 08/08

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

26-5.14
6 of 42

Detail of Operation & Maintenance Expenses By Month -Water
Intercompany Expenses (AP Directs)

Florida Admin AP Directs

Florida Public Service Commission

Schedule: D-3b(w)
Page: 3 of 3
Preparer: Rick Drager

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated AP Direct O & M expenses by primary account for each month of the year 2007.

Line No.		(1) Account No. and Name	(2) 1 2007 Jan	(3) 2 Feb	(4) 3 Mar	(5) 4 Apr	(6) 5 May	(7) 6 Jun	(8) 7 Jul	(9) 8 Aug	(10) 9 Sep	(11) 10 Oct	(12) 11 Nov	(13) 12 2007 Dec	(14) Total Annual	Alloc Spread %
1	601	Salaries & Wages - Employees														0.00%
2	603	Salaries & Wages - Officers, Exec.														0.00%
3	604	Employee Pensions & Benefits								64		482		356	902	2.20%
4	610	Purchased Water														0.00%
5	615	Purchased Power														0.00%
6	616	Fuel for Purchased Power														0.00%
7	618	Chemicals														0.00%
8	620	Materials & Supplies														0.00%
9	631	Contractual Services - Engineering														0.00%
10	632	Contractual Services - Accounting	1,330												1,330	3.25%
11	633	Contractual Services - Legal														0.00%
12	634	Contractual Services - Mgmt. Fees														0.00%
13	635	Contractual Services - Testing														0.00%
14	636	Contractual Services - Other	1,905	2,751	4,136	3,144	1,826	4,375	2,112	1,624	1,425	3,026	1,667	2,437	30,429	74.29%
15	641	Rental of Building/Real Prop.														0.00%
16	642	Rental of Equipment														0.00%
17	650	Transportation Expenses														0.00%
18	656	Insurance - Vehicle														0.00%
19	657	Insurance - General Liability														0.00%
20	658	Insurance - Workman's Comp.														0.00%
21	659	Insurance - Other														0.00%
22	660	Advertising Expense														0.00%
23	666	Reg. Comm. Exp. - Rate Case Amort.														0.00%
24	667	Reg. Comm. Exp. - Rate Case Other														0.00%
25	670	Bad Debt Expense														0.00%
26	675	Miscellaneous Expense	675	846	861	803	1,071	542	763	602	597	670	541	527	8,299	20.26%
27		TOTAL WATER O & M EXPENSES	3,910	3,597	4,997	3,747	2,897	4,916	2,876	2,291	2,021	4,180	2,208	3,321	40,980	100.0% (A)

TT

(A) Agreed 26-5.1 See 26-5.14 p 17 for Details

printed 4/16/2008 1:57 PM

PBC

CJW 08/08

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

26-5.141
7845

Detail of Operation & Maintenance Expenses By Month - Sewer
Total O&M Expenses by Month

Florida Admin Total Sewer

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Adjusted Budget).

Florida Public Service Commission

Schedule: D-3b(s)
Page: 1 of 3
Preparer: Rick Drager

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Total Annual	
1	701	Salaries & Wages - Employees	1,449	1,767	1,923	1,196	1,635	1,033	1,247	5,482	4,232	6,483	4,662	5,224	36,341	89.11%
2	703	Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
3	704	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720	Materials & Supplies	0	13	0	239	539	1,477	0	85	0	182	0	275	2,809	6.89%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732	Contractual Services - Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
13	734	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
14	735	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
15	736	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
16	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
17	742	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
18	750	Transportation Expenses	0	0	0	0	0	0	253	0	0	0	0	0	253	0.62%
19	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
20	757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
22	759	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
26	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
27	775	Miscellaneous Expense	250	225	600	74	195	0	0	0	0	0	36	0	1,380	3.38%
28		TOTAL SEWER O & M EXPENSES	1,699	2,024	2,523	1,509	2,369	2,511	1,500	5,566	4,232	6,664	4,698	5,499	40,783	100.00%
	775863	Intracompany Allocation														

TT

printed 4/15/2008 1:52 PM

PBC

CW 08/08

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

26-5-14
8 of 43

Direct Expenses by Month
DIRECT EXPENSES BY MONTH

Florida Admin Direct

Schedule: D-3b(s)
Page: 2 of 3
Preparer: Rick Dragar

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the year 2007.

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	
1	701	Salaries & Wages - Employees	1,449	1,787	1,923	1,196	1,635	1,033	1,247	5,482	4,232	6,483	4,652	5,224	36,341	89.11%
2	703	Salaries & Wages - Officers, Exec.														0.00%
3	704	Employee Pensions & Benefits														0.00%
4	710	Purchased Sewage Treatment														0.00%
5	711	Sludge Removal Expense														0.00%
6	715	Purchased Power														0.00%
7	716	Fuel for Power Production														0.00%
8	718	Chemicals														0.00%
9	720	Materials & Supplies		13		239	539	1,477		85		182		275	2,809	6.89%
10	731	Contractual Services - Engineering														0.00%
11	732	Contractual Services - Accounting														0.00%
12	733	Contractual Services - Legal														0.00%
13	734	Contractual Services - Mgmt. Fees														0.00%
14	735	Contractual Services - Testing														0.00%
15	736	Contractual Services - Other														0.00%
16	741	Rental of Building/Real Prop.														0.00%
17	742	Rental of Equipment							253						253	0.62%
18	750	Transportation Expenses														0.00%
19	756	Insurance - Vehicle														0.00%
20	757	Insurance - General Liability														0.00%
21	758	Insurance - Workman's Comp.														0.00%
22	759	Insurance - Other														0.00%
23	760	Advertising Expense														0.00%
24	766	Reg. Comm. Exp. - Rate Case Amort.														0.00%
25	767	Reg. Comm. Exp. - Other														0.00%
26	770	Bad Debt Expense														0.00%
27	775	Miscellaneous Expense	250	225	600	74	195						36		1,380	3.38%
28		TOTAL SEWER O & M EXPENSES	1,699	2,024	2,523	1,509	2,369	2,511	1,500	5,566	4,232	6,664	4,688	5,499	40,783	100.00%

775863 775883 Service & Sundry Input

TT

printed 4/15/2008 1:52 PM

PBC

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

Florida Public Service Commission

Direct Expenses by Month
Intercompany Expenses (AP Directs)

Florida Admin AP Directs

Schedule: D-3b(a)
Page: 3 of 3
Preparer: Rick Dragar

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated AP Direct O & M expenses by primary account for each month of the year 2007.

Line No.	G/L#	Account No. and Name	(1)	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	
1	701	Salaries & Wages - Employees															#DIV/0!
2	703	Salaries & Wages - Officers, Exec.															#DIV/0!
3	704	Employee Pensions & Benefits															#DIV/0!
4	710	Purchased Sewage Treatment															#DIV/0!
5	711	Sludge Removal Expense															#DIV/0!
6	715	Purchased Power															#DIV/0!
7	716	Fuel for Power Production															#DIV/0!
8	718	Chemicals															#DIV/0!
9	720	Materials & Supplies															#DIV/0!
10	731	Contractual Services - Engineering															#DIV/0!
11	732	Contractual Services - Accounting															#DIV/0!
12	733	Contractual Services - Legal															#DIV/0!
13	734	Contractual Services - Mgmt. Fees															#DIV/0!
14	735	Contractual Services - Testing															#DIV/0!
15	736	Contractual Services - Other															#DIV/0!
16	741	Rental of Building/Real Prop.															#DIV/0!
17	742	Rental of Equipment															#DIV/0!
18	750	Transportation Expenses															#DIV/0!
19	756	Insurance - Vehicle															#DIV/0!
20	757	Insurance - General Liability															#DIV/0!
21	758	Insurance - Workman's Comp.															#DIV/0!
22	759	Insurance - Other															#DIV/0!
23	760	Advertising Expense															#DIV/0!
24	766	Reg. Comm. Exp. - Rate Case Amort.															#DIV/0!
25	767	Reg. Comm. Exp. - Other															#DIV/0!
26	770	Bad Debt Expense															#DIV/0!
27	775	Miscellaneous Expense															#DIV/0!
28		TOTAL SEWER O & M EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!

printed 4/15/2008 1:52 PM

PBC

2007 AP Direct Billings Recap

Billing Ser	Type	Period	Ohio	Illinois	Indiana	Missouri	Maine	Aqua North	Texas	Florida	Virginia	North Carolina	SC	Aqua South	Pennsylvania	Utility	NJ	NYMA	NY Penn/NY	New York	Aqua Mid-Atlantic	Utility	Aqua Cost Gas	Total
Aqua Services Inc.	AP Checks	Jan-07	135,897.89	149,819.27	78,380.32	7,318.65	5,313.64	417,639.57	109,319.29	77,499.02	53,487.32	164,569.51	117.66	383,821.71	382,476.34	53,886.69	84,899.07	-	-	398.89	491,383.34	-	-	1,350,744.68
Aqua Services Inc.	AP Checks	Feb-07	39,988.14	77,889.06	16,883.96	1,784.39	2,568.23	93,961.89	17,823.76	10,288.14	8,383.25	28,391.87	42.17	63,897.69	103,468.99	3,178.03	38,898.62	-	-	169.70	197,439.79	-	-	394,918.59
Aqua Services Inc.	AP Checks	Mar-07	117,892.29	92,844.39	21,389.48	4,799.91	9,286.66	374,797.76	71,886.98	49,411.76	33,977.89	104,894.15	89.89	368,768.48	388,899.48	12,971.92	64,898.98	-	-	263.89	437,473.89	-	-	998,929.89
Aqua Services Inc.	AP Checks	Apr-07	166,894.19	191,884.44	74,738.36	6,988.04	16,788.12	368,883.89	102,917.89	70,841.89	47,991.89	146,574.89	379.34	368,168.12	894,182.89	17,182.79	82,378.13	-	-	765.91	971,438.79	-	-	1,429,438.96
Aqua Services Inc.	AP Checks	May-07	116,789.78	91,868.91	20,891.08	5,088.57	9,913.86	373,168.88	69,689.39	48,398.89	34,388.88	97,384.84	89.34	343,826.88	431,188.16	11,832.87	66,411.39	-	-	139.26	466,787.77	888.39	282.16	1,916,871.46
Aqua Services Inc.	AP Checks	Jun-07	135,883.49	166,883.39	61,233.36	5,891.19	8,382.89	318,883.79	84,542.89	57,387.91	39,881.16	128,882.71	89.84	301,321.39	488,888.77	14,347.88	76,998.71	-	-	167.36	578,088.12	88.86	48.87	1,168,885.21
Aqua Services Inc.	AP Checks	Jul-07	104,133.96	82,888.89	16,912.89	4,888.73	8,887.31	348,988.91	69,938.96	48,883.98	33,971.89	99,884.88	88.89	328,188.38	388,788.41	10,779.44	59,818.41	3,447.38	978.37	888.79	487,777.84	-	-	878,988.91
Aqua Services Inc.	AP Checks	Aug-07	91,878.84	88,119.98	26,854.89	3,387.84	5,971.22	198,788.88	52,188.91	34,898.82	24,371.82	73,264.27	78.19	184,372.84	308,272.77	7,888.89	48,898.39	8,884.91	848.88	488.48	397,887.29	-	-	747,842.34
Aqua Services Inc.	AP Checks	Sep-07	83,212.15	72,343.39	34,384.82	3,318.78	5,873.74	388,784.71	84,148.88	32,488.87	22,148.88	71,396.88	28.88	168,148.39	378,888.78	8,728.32	48,888.48	2,388.41	388.88	211.88	433,788.88	-	-	864,888.18
Aqua Services Inc.	AP Checks	Oct-07	91,338.43	78,481.88	43,488.38	3,888.88	6,182.32	388,888.84	88,388.88	48,284.78	33,151.82	87,318.88	888.12	218,181.88	431,844.88	8,888.88	84,878.88	18,878.88	478.88	388.84	818,718.43	-	-	984,338.82
Aqua Services Inc.	AP Checks	Nov-07	88,784.22	88,888.17	48,388.48	4,388.88	18,348.38	348,888.88	87,888.88	48,881.48	38,888.88	84,848.38	38.78	237,388.48	488,888.17	8,888.78	88,888.44	3,888.17	384.77	88.47	838,887.81	-	-	1,882,188.84
Aqua Services Inc.	AP Checks	Dec-07	88,888.84	88,788.38	28,888.48	3,488.88	5,888.88	181,488.88	38,888.88	28,888.88	18,488.88	88,888.48	88.88	(88,888.87	348,888.48	4,778.38	38,888.12	2,888.88	878.88	188.88	388,888.38	-	-	848,148.88
			1,372,189.27	1,488,487.88	884,878.38	82,287.88	87,374.81	3,883,148.18	798,234.48	838,778.12	388,388.28	1,113,881.18	1,018.88	2,888,348.87	4,447,888.17	138,347.88	714,881.81			2,788.14	5,138,878.48	788.88	488.88	11,134,881.77

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

CW 08/08

10452 26-S.14

PBC

2007 AP Direct Expense

10

Billed by	Type	Period	Gross	Capital/Deferred	Other	Expense
Aqua Services Inc.	AP Directs	Jan-07	77,460.92	73,550.74		3,910.18
Aqua Services Inc.	AP Directs	Feb-07	12,299.14	8,702.60		3,596.54
Aqua Services Inc.	AP Directs	Mar-07	49,411.78	44,414.39		4,997.39
Aqua Services Inc.	AP Directs	Apr-07	70,041.63	66,294.44		3,747.19
Aqua Services Inc.	AP Directs	May-07	46,282.80	43,386.15		2,896.65
Aqua Services Inc.	AP Directs	Jun-07	57,597.01	52,680.60		4,916.41
Aqua Services Inc.	AP Directs	Jul-07	43,583.90	40,708.24		2,875.66
Aqua Services Inc.	AP Directs	Aug-07	34,546.82	32,256.14		2,290.68
Aqua Services Inc.	AP Directs	Sep-07	32,458.07	30,436.89		2,021.18
Aqua Services Inc.	AP Directs	Oct-07	40,224.75	36,044.85		4,179.90
Aqua Services Inc.	AP Directs	Nov-07	43,601.48	41,393.82		2,207.66
Aqua Services Inc.	AP Directs	Dec-07	23,261.83	19,941.26		3,320.57
			530,770.13	489,810.12	-	40,960.01 (A)
			T	T		T

A- Agreed TO 26-5.1

26-5.14
11643

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

CW 08/08

PBC

AP Direct Allocation %'s

#10

January 2007

All Utility
Allocation
# of Customers @ 12/31/2005

Illinois	68,757	7.95%
Maine	16,011	1.85%
NJ	48,660	5.63%
Ohio	83,929	9.70%
Heater	58,254	6.74%
PA Consolidated	399,844	46.23%
CWC North Carolina	12,807	1.48%
LWW	11,691	1.35%
ASI Texas	54,050	6.25%
ASI Indiana	38,197	4.42%
ASI Florida	37,071	4.29%
ASI Virginia	24,810	2.87%
ASI North Carolina	5,684	0.66%
ASI Missouri	3,551	0.41%
ASI South Carolina	444	0.05%
ASI New York	1,134	0.13%
	864,894	100.01%

Febuary - June 2007

All Utility Exc SC & NY
Allocation
# of Customers @ 12/31/2006

Illinois	69,519	7.94%
Maine	16,031	1.83%
NJ	50,216	5.74%
Ohio	84,952	9.70%
North Carolina	80,286	9.17%
PA Consolidated	403,860	46.15%
LWW	7,784	0.89%
ASI Texas	56,681	6.47%
ASI Indiana	39,952	4.56%
ASI Florida	37,389	4.27%
ASI Virginia	25,066	2.86%
ASI Missouri	3,654	0.42%
	875,390	100.00%

July - December 2007

All Utility
Allocation
# of Customers @ 6/30/2007

Illinois	73,447	7.82%
Maine	16,282	1.73%
NJ	51,011	5.43%
Ohio	85,083	9.06%
North Carolina	82,647	8.80%
PA Consolidated	404,656	43.06%
LWW	7,800	0.83%
ASI Texas	59,141	6.29%
ASI Indiana	40,241	4.28%
ASI Florida	37,954	4.04%
ASI Virginia	26,850	2.86%
ASI Missouri	3,678	0.39%
ASI South Carolina	443	0.05%
New York-Sea Cliff W	4,300	0.46%
New York Water Servi	44,775	4.77%
ASI New York	1,190	0.13%
	939,498	100.00%

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

CW 08/08

Allocations used

12842

265.14

PBC

AP Directs Detail
2007

10

Date	A/U	Long A/C	Short A/c	Vendor	Florida Amount	Monthly Totals	Aqua America Amount	%	
1/8/2007	9001	675808	675	31420XO COMMUNICATIONS, IN	-25.47		(593.74)	4.29%	January invoices paid before 2007 allocation %'s implemented
1/17/2007	9001	636800	636	27504VIJAY SINGARI	-28.28		-		
1/17/2007	9001	636800	636	27504VIJAY SINGARI	-34.16		(1,478.75)	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	632800	632	15401PRICEWATERHOUSE COOPE	1,329.80		31,000.00	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	636830	636	16036SUNGARD RECOVERY SERV	580.14		-		
1/31/2007	9001	636830	636	16036SUNGARD RECOVERY SERV	580.14		27,046.00	4.29%	Missed changing 2006 allocation %'s until July
1/31/2007	9001	636810	636	16075AVAYA COMMUNICATION I	141.99		3,325.39	4.27%	
1/31/2007	9001	675819	675	16104HAVERFORD MARKET	5.12		120.00	4.27%	
1/31/2007	9001	675808	675	16556ECI CONFERENCE CALL	4.34		101.67	4.27%	
1/31/2007	9001	636800	636	19767BOGETI USA LLC	133.22		-		
1/31/2007	9001	636800	636	19767BOGETI USA LLC	100.58		5,816.00	4.27%	
1/31/2007	9001	675810	675	21272QWEST	58.12		-		
1/31/2007	9001	675810	675	21272QWEST	525.71		-		
1/31/2007	9001	675810	675	21272QWEST	27.79		14,299.15	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	675808	675	21272QWEST	10.95		255.34	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	636820	636	23182USTI (United Systems	8.58		200.00	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	675808	675	24663Verizon Wireless	5.3		124.05	4.27%	
1/31/2007	9001	675819	675	29166STAPLES BUSINESS ADVA	20.44		476.43	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	636800	636	30372CORDICATE IT, LLC	283.75		6,645.19	4.27%	
1/31/2007	9001	636800	636	33437VIJAY SINGARI	29.28		-		
1/31/2007	9001	636800	636	33437VIJAY SINGARI	34.16		-		
1/31/2007	9001	636800	636	33437VIJAY SINGARI	24.29		2,047.50	4.28%	
1/31/2007	9001	636800	636	33439DION HARRIS	46.12		1,080.00	4.27%	
1/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	6.1		-		
1/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	1.16		169.53	4.28%	
1/31/2007	9001	675808	675	553AT&T	3.49		-		
1/31/2007	9001	675808	675	553AT&T	25.9		604.62	4.29%	January invoices paid before 2007 allocation %'s implemented
1/31/2007	9001	675810	675	8568PRINT	5.53	3,910.18	129.50	4.27%	
2/28/2007	9001	675811	675	12756DELL MARKETING L.P.	55.86		-		
2/28/2007	9001	675811	675	12756DELL MARKETING L.P.	50.61		2,494.89	4.28%	
2/28/2007	9001	675808	675	1343ALLTEL	20.97		492.32	4.28%	
2/28/2007	9001	636830	636	16036SUNGARD RECOVERY SERV	580.14		13,523.00	4.29%	Missed changing 2006 allocation %'s until July
2/28/2007	9001	675808	675	16556ECI CONFERENCE CALL	13.87		320.96	4.28%	
2/28/2007	9001	636800	636	19767BOGETI USA LLC	118.43		-		
2/28/2007	9001	636800	636	19767BOGETI USA LLC	122.89		5,660.00	4.28%	
2/28/2007	9001	636800	636	21036WORKFLOW	32.45		761.74	4.28%	
2/28/2007	9001	675810	675	21036WORKFLOW	37.2		873.20	4.28%	
2/28/2007	9001	675810	675	21272QWEST	57.71		-		
2/28/2007	9001	675810	675	21272QWEST	420.37		11,222.49	4.26%	
2/28/2007	9001	675808	675	21272QWEST	11.85		280.45	4.26%	
2/28/2007	9001	675808	675	24663Verizon Wireless	4.74		111.35	4.26%	
2/28/2007	9001	636820	636	29910POINTSEC MOBILE TECHN	368.58		8,652.00	4.26%	
2/28/2007	9001	675808	675	31420XO COMMUNICATIONS, IN	46.54		1,092.39	4.26%	
2/28/2007	9001	636810	636	31702VIECORE INC	1,150.20		27,000.00	4.26%	
2/28/2007	9001	675811	675	32566PHONEXTRA INC.	50.16		1,177.41	4.26%	
2/28/2007	9001	636820	636	32566PHONEXTRA INC.	7.45		174.90	4.26%	
2/28/2007	9001	636800	636	33437VIJAY SINGARI	42.92		1,007.50	4.26%	
2/28/2007	9001	636800	636	33439DION HARRIS	70.93		-		
2/28/2007	9001	636800	636	33439DION HARRIS	78.6		-		
2/28/2007	9001	636800	636	33439DION HARRIS	77.84		-		
2/28/2007	9001	636800	636	33439DION HARRIS	6.27		-		
2/28/2007	9001	636800	636	33439DION HARRIS	76.68		7,279.70	4.26%	
2/28/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	33.11		-		
2/28/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	4.69		-		
2/28/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	1.12		-		
2/28/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	6.69		1,070.72	4.26%	
2/28/2007	9001	636810	636	4119GENERATOR SPECIALIST,	17.55		415.00	4.26%	
2/28/2007	9001	675808	675	553AT&T	26.28		616.98	4.26%	
2/28/2007	9001	675808	675	8568PRINT	4.39	3,596.54	103.10	4.26%	
3/31/2007	9001	675811	675	11514CDW COMPUTER CENTERS	19.53		460.82	4.26%	
3/31/2007	9001	636820	636	11612RDC SOFTWARE, LP	319.12		7,491.00	4.26%	
3/31/2007	9001	636820	636	12756DELL MARKETING L.P.	8.22		193.04	4.26%	
3/31/2007	9001	675808	675	1343ALLTEL	20		469.59	4.26%	
3/31/2007	9001	636830	636	16036SUNGARD RECOVERY SERV	580.14		13,523.00	4.29%	Missed changing 2006 allocation %'s until July
3/31/2007	9001	636810	636	16075AVAYA COMMUNICATION I	584.6		13,723.02	4.26%	
3/31/2007	9001	675808	675	16556ECI CONFERENCE CALL	8.06		189.17	4.26%	
3/31/2007	9001	636800	636	19767BOGETI USA LLC	136.32		3,200.00	4.26%	

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Allocated Expenses CJW 4/16/08

26-5.14

PBC

13 of 42.14

AP Directs Detail
2007

10

3/31/2007	9001	636800	636	21039WORKFLOW	30.89		725.00	4.26%	
3/31/2007	9001	675819	675	21039WORKFLOW	37.2		-		
3/31/2007	9001	675819	675	21039WORKFLOW	37.2		1,746.40	4.26%	
3/31/2007	9001	675819	675	21272QWEST	388.92		-		
3/31/2007	9001	675819	675	21272QWEST	57.71		10,719.07	4.26%	
3/31/2007	9001	675808	675	21272QWEST	29.94		678.39	4.26%	
3/31/2007	9001	636820	636	23182USTI (United Systems	17.04		400.00	4.26%	
3/31/2007	9001	675808	675	24693Verizon Wireless	4.46		104.72	4.26%	
3/31/2007	9001	675824	675	278668HESHUNOFF INFORMATIO	20.45		479.95	4.26%	
3/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	24.75		-		
3/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	9.52		-		
3/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	27.85		1,459.36	4.26%	
3/31/2007	9001	636800	636	30372CORDICATE IT, LLC	405.34		-		
3/31/2007	9001	636800	636	30372CORDICATE IT, LLC	35.14		-		
3/31/2007	9001	636800	636	30372CORDICATE IT, LLC	337.39		18,259.98	4.26%	
3/31/2007	9001	636820	636	30372CORDICATE IT, LLC	1,085.30		-		
3/31/2007	9001	636820	636	30372CORDICATE IT, LLC	539.08		36,957.20	4.26%	
3/31/2007	9001	675808	675	31420XO COMMUNICATIONS, IN	46.48		1,091.13	4.26%	
3/31/2007	9001	636800	636	32568PHONEXTRA INC.	57.74		1,356.48	4.26%	
3/31/2007	9001	636800	636	33437VIJAY SINGARI	49.84		1,170.00	4.26%	
3/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	6.9		-		
3/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	6.34		-		
3/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	4.12		-		
3/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	7.67		-		
3/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	13.93		-		
3/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	23.19		1,458.38	4.26%	
3/31/2007	9001	675808	675	553AT&T	4.3		-		
3/31/2007	9001	675808	675	553AT&T	28.34		-		
3/31/2007	9001	675808	675	553AT&T	9.99		810.57	4.26%	
3/31/2007	9001	675810	675	5568PRINT	5.62		-		
3/31/2007	9001	675810	675	5568PRINT	19.99		450.89	4.26%	
3/31/2007	9001	675808	675	5568PRINT	4.4	4,897.39	103.36	4.26%	
4/30/2007	9001	675808	675	1343ALLTEL	15.2		356.73	4.26%	
4/30/2007	9001	636830	636	16036SUNGARD RECOVERY SERV	580.14		13,623.00	4.26%	Missed changing 2006 allocation %'s until July
4/30/2007	9001	636810	636	19075AVAYA COMMUNICATION I	150.64		3,536.12	4.26%	
4/30/2007	9001	636800	636	19767SOGETI USA LLC	109.06		-		
4/30/2007	9001	636800	636	19767SOGETI USA LLC	122.69		-		
4/30/2007	9001	636800	636	19767SOGETI USA LLC	122.69		-		
4/30/2007	9001	636800	636	19767SOGETI USA LLC	128.27		11,284.00	4.26%	
4/30/2007	9001	675810	675	21272QWEST	396.62		-		
4/30/2007	9001	675810	675	21272QWEST	57.71		10,719.07	4.26%	
4/30/2007	9001	675808	675	21272QWEST	31.55		740.69	4.26%	
4/30/2007	9001	636800	636	23108PA CONSULTING GROUP,	84.43		1,961.90	4.26%	
4/30/2007	9001	675808	675	29569CRYSTAL TECHNOLOGIES	38.34		900.00	4.26%	
4/30/2007	9001	636800	636	30372CORDICATE IT, LLC	439.1		10,096.24	4.26%	
4/30/2007	9001	675808	675	31420XO COMMUNICATIONS, IN	22.69		530.30	4.26%	
4/30/2007	9001	636810	636	32780CONTINENTAL RESOURCES	1,258.29		29,772.08	4.26%	
4/30/2007	9001	636800	636	33437VIJAY SINGARI	137.79		3,234.53	4.26%	
4/30/2007	9001	636800	636	33439DION HARRIS	11.67		274.05	4.26%	
4/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	1		-		
4/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	1.51		59.11	4.25%	
4/30/2007	9001	675808	675	553AT&T	3.06		-		
4/30/2007	9001	675808	675	553AT&T	29.91		677.71	4.25%	
4/30/2007	9001	675810	675	5568PRINT	5.52		129.69	4.26%	
4/30/2007	9001	675808	675	5568PRINT	2.21	3,747.19	51.94	4.25%	
5/31/2007	9001	675811	675	11614CDW COMPUTER CENTERS	6.04		-		
5/31/2007	9001	675811	675	11614CDW COMPUTER CENTERS	7.85		326.01	4.26%	
5/31/2007	9001	675811	675	12758DELL MARKETING L.P.	1.9		-		
5/31/2007	9001	675811	675	12758DELL MARKETING L.P.	1.93		-		
5/31/2007	9001	675811	675	12758DELL MARKETING L.P.	1.9		134.77	4.25%	
5/31/2007	9001	675808	675	1343ALLTEL	16.74		382.99	4.26%	
5/31/2007	9001	636830	636	16036SUNGARD RECOVERY SERV	580.14		13,623.00	4.26%	Missed changing 2006 allocation %'s until July
5/31/2007	9001	636810	636	19075AVAYA COMMUNICATION I	158.81		3,727.99	4.26%	
5/31/2007	9001	675819	675	19104HAVERFORD MARKET	3.58		84.00	4.26%	
5/31/2007	9001	675808	675	19110CINGULAR WIRELESS	55.81		-		
5/31/2007	9001	675808	675	19110CINGULAR WIRELESS	30.38		-		
5/31/2007	9001	675808	675	19110CINGULAR WIRELESS	38.52		-		
5/31/2007	9001	675808		19110CINGULAR WIRELESS	47.54		12,161.45	1.42%	Allocation of Blackberry charges for Hugus (Aqua South) & Bryn Mawr (All Utility) employees
			675						
5/31/2007	9001	675808	675	19556ECI CONFERENCE CALL	17.21		-		
5/31/2007	9001	675808	675	19556ECI CONFERENCE CALL	23.79		962.61	4.26%	
5/31/2007	9001	636800	636	19767SOGETI USA LLC	122.69		-		
5/31/2007	9001	636800	636	19767SOGETI USA LLC	136.32		6,060.00	4.26%	
5/31/2007	9001	675819	675	21039WORKFLOW	36.85		868.08	4.26%	
5/31/2007	9001	675808	675	21120DCNET	3.31		-		
5/31/2007	9001	675808	675	21120DCNET	6.61		-		
5/31/2007	9001	675808	675	21120DCNET	3.31		310.47	4.26%	
5/31/2007	9001	675810	675	21272QWEST	57.71		-		
5/31/2007	9001	675810	675	21272QWEST	405.68		10,877.57	4.26%	
5/31/2007	9001	675808	675	21272QWEST	18.46		433.24	4.26%	
5/31/2007	9001	675808	675	24693Verizon Wireless	4.83		-		
5/31/2007	9001	675808	675	24693Verizon Wireless	4.84		222.43	4.26%	
5/31/2007	9001	675810	675	29569CRYSTAL TECHNOLOGIES	44.73		-		
5/31/2007	9001	675810	675	29569CRYSTAL TECHNOLOGIES	83.07		3,000.00	4.26%	

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

CJW 08/08

26-5.14
14742.14

AP Directs Detail
2007

10

5/31/2007	9001	675819	675 2915967APLES BUSINESS ADVA	22.92		-		
5/31/2007	9001	675819	675 2915967APLES BUSINESS ADVA	2.41		-		
5/31/2007	9001	675819	675 2915967APLES BUSINESS ADVA	22.92		1,132.84	4.26%	
5/31/2007	9001	636800	636 30372CORDICATE IT, LLC	403		9,480.00	4.26%	
5/31/2007	9001	636800	636 33437VIJAY SINGARI	41.54		975.00	4.26%	
5/31/2007	9001	636800	636 33438DION HARRIS	10.86		-		
5/31/2007	9001	636800	636 33438DION HARRIS	24.92		-		
5/31/2007	9001	636800	636 33438DION HARRIS	52.72		2,072.88	4.26%	
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	3.14		-		
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	9.15		-		
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	9.49		-		
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	20.35		-		
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	25.78		-		
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	11.43		-		
5/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	14.47		2,225.42	4.26%	
5/31/2007	9001	675810	675 8568PRINT	5.52		129.60	4.26%	
5/31/2007	9001	636820	636 9356TIDAL SOFTWARE, INC.	284.8	2,696.65	6,622.80	4.26%	
5/11/2007	9001	675819	675 2915967APLES BUSINESS ADVA	-22.92		(537.91)	4.26%	
5/30/2007	9001	675808	675 1343ALLTEL	17.33		406.73	4.26%	
5/30/2007	9001	636830	636 16036SUNGARD RECOVERY SERV	580.14		13,523.00	4.29%	Missed charging 2006 allocation % to until July
6/30/2007	9001	675808	16110CINGULAR WIRELESS	10.99		1,131.15	0.97%	Allocation of Blackberry charges for Hugus (Aqua South) & Bryn Mawr (All Utility) employees
			675					
6/30/2007	9001	675808	675 18568CI CONFERENCE CALL	5.91		138.86	4.26%	
6/30/2007	9001	636800	636 19767SOGETI USA LLC	136.32		3,200.00	4.26%	
6/30/2007	9001	636800	636 21039WORKFLOW	28.78		676.00	4.26%	
6/30/2007	9001	675810	675 21272QWEST	405.68		-		
6/30/2007	9001	675810	675 21272QWEST	70.08		11,167.25	4.26%	
6/30/2007	9001	636800	636 30372CORDICATE IT, LLC	376.85		8,841.50	4.26%	
6/30/2007	9001	636820	636 31782COMPUTER OPTIONS INC.	3,232.50		75,882.30	4.26%	
6/30/2007	9001	636800	636 33437VIJAY SINGARI	20.08		471.25	4.26%	
6/30/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	13.94		-		
6/30/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	6.33		475.71	4.26%	
6/30/2007	9001	675808	675 553AT&T	25.93		-		
6/30/2007	9001	675808	675 553AT&T	3.11		681.63	4.26%	
6/30/2007	9001	675810	675 8568PRINT	5.52	4,916.41	129.60	4.26%	
7/31/2007	9001	636820	636 11514CDW COMPUTER CENTERS	353.88		8,307.00	4.26%	
7/31/2007	9001	675811	675 12758DELL MARKETING L.P.	2.3		-		
7/31/2007	9001	675811	12758DELL MARKETING L.P.	9		202.62	4.10%	Some bills allocated at 4.04%, others at 4.27%
			675					
7/31/2007	9001	675808	675 1343ALLTEL	31.85		747.71	4.26%	
7/31/2007	9001	636830	636 16036SUNGARD RECOVERY SERV	546.33		13,523.00	4.04%	
7/31/2007	9001	636810	636 16075AVAYA COMMUNICATION I	170.56		4,003.76	4.26%	
7/31/2007	9001	675806	675 18568CI CONFERENCE CALL	3.77		93.21	4.04%	
7/31/2007	9001	636800	636 19767SOGETI USA LLC	122.69		-		
7/31/2007	9001	636800	636 19767SOGETI USA LLC	136.32		6,080.00	4.26%	
7/31/2007	9001	675810	675 21272QWEST	428.99		-		
7/31/2007	9001	675810	675 21272QWEST	72.96		11,782.84	4.26%	
7/31/2007	9001	675808	675 21272QWEST	0.47		11.00	4.27%	
7/31/2007	9001	675808	24693Verizon Wireless	4.78		-		Some bills allocated at 4.04%, others at 4.27%
			675					
7/31/2007	9001	675808	24693Verizon Wireless	4.94		234.44	4.15%	Some bills allocated at 4.04%, others at 4.27%
			675					
7/31/2007	9001	675810	675 29696CRYSTAL TECHNOLOGIES	84.67		1,987.50	4.26%	
7/31/2007	9001	675819	675 2915967APLES BUSINESS ADVA	25.14		-		
7/31/2007	9001	675819	2915967APLES BUSINESS ADVA	18.31		1,043.27	4.16%	Some bills allocated at 4.04%, others at 4.27%
			675					
7/31/2007	9001	636800	636 30372CORDICATE IT, LLC	371.53		8,721.32	4.26%	
7/31/2007	9001	636800	636 30892APPIA INCORPORATED	341.87		8,025.00	4.26%	
7/31/2007	9001	675808	675 31420XO COMMUNICATIONS, IN	21.58		506.95	4.26%	
7/31/2007	9001	636800	636 33437VIJAY SINGARI	69.23		1,625.00	4.26%	
7/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	0.53		-		
7/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	2.82		-		
7/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	3.84		-		
7/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	8.06		-		
7/31/2007	9001	675831	675 382FEDERAL EXPRESS CORP.	1.91		-		
7/31/2007	9001	675831	382FEDERAL EXPRESS CORP.	4.5		464.93	4.19%	Some bills allocated at 4.04%, others at 4.27%
			675					
7/31/2007	9001	675808	675 553AT&T	3.97		-		
7/31/2007	9001	675808	675 553AT&T	26.07		706.11	4.26%	
7/31/2007	9001	675810	675 8568PRINT	5.52		129.60	4.26%	
7/31/2007	9001	675808	675 8568PRINT	2.37	2,675.68	55.52	4.27%	
8/31/2007	9001	675824	675 10252COMPUTER ECONOMICS IN	20		496.00	4.04%	
8/31/2007	9001	675811	675 12758DELL MARKETING L.P.	12.2		301.93	4.04%	
8/31/2007	9001	675808	675 1343ALLTEL	12.2		301.95	4.04%	
8/31/2007	9001	636830	636 16036SUNGARD RECOVERY SERV	546.33		13,523.00	4.04%	
8/31/2007	9001	636810	636 16075AVAYA COMMUNICATION I	172.81		-		
8/31/2007	9001	636810	636 16075AVAYA COMMUNICATION I	173.99		8,579.13	4.04%	
8/31/2007	9001	675806	675 18568CI CONFERENCE CALL	2.34		57.98	4.04%	
8/31/2007	9001	636800	636 19767SOGETI USA LLC	129.28		-		
8/31/2007	9001	636800	636 19767SOGETI USA LLC	116.35		-		
8/31/2007	9001	636800	636 19767SOGETI USA LLC	103.42		8,540.00	4.04%	
8/31/2007	9001	675810	675 21272QWEST	69.21		-		
8/31/2007	9001	675810	675 21272QWEST	353.44		11,204.36	4.04%	
8/31/2007	9001	675808	675 21272QWEST	12.41		307.12	4.04%	
8/31/2007	9001	675808	675 24693Verizon Wireless	4.26		105.57	4.04%	

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

CJW 08/08

AP Directs Detail
2007

10

8/31/2007	9001	636800	636	30372CORDICATE IT, LLC	365.3		9,042.00	4.04%
8/31/2007	9001	675806	675	31420XO COMMUNICATIONS, IN	21.48		531.79	4.04%
8/31/2007	9001	636800	636	33437VIJAY SINGARI	17.07		422.50	4.04%
8/31/2007	9001	604845	604	34821MB TRAINING INSTITUT	64.44		1,595.00	4.04%
8/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	4.77		-	
8/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.34		-	
8/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.75		-	
8/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	18.6		-	
8/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	1.35		737.82	4.04%
8/31/2007	9001	675806	675	553AT&T	3.22		-	
8/31/2007	9001	675806	675	553AT&T	23.94		672.33	4.04%
8/31/2007	9001	675810	675	8568PRINT	5.24		123.60	4.04%
8/31/2007	9001	675806	675	8568PRINT	2.14	2,290.88	53.00	4.04%
9/30/2007	9001	675806	675	1343ALLTEL	15.54		384.83	4.04%
9/30/2007	9001	636830	636	16086SUNGARD RECOVERY SERV	548.33		13,523.00	4.04%
9/30/2007	9001	636810	636	16684AVEN FIRE SYSTEMS, IN	18.76		464.34	4.04%
9/30/2007	9001	636810	636	17920CHLORIDE POWER PROTEC	258.66		6,650.00	4.04%
9/30/2007	9001	636800	636	19787SOGETI USA LLC	133.32		3,300.00	4.04%
9/30/2007	9001	675810	675	21272QWEST	284.04		-	
9/30/2007	9001	675810	675	21272QWEST	69.21		8,743.94	4.04%
9/30/2007	9001	675806	675	21272QWEST	12.34		305.36	4.04%
9/30/2007	9001	636800	636	21758RVS Software	80.8		2,000.00	4.04%
9/30/2007	9001	675811	675	27566SHESHUNOFF INFORMATIO	11.11		274.86	4.04%
9/30/2007	9001	675811	675	29103ALTIMA TECHNOLOGIES,	86.86		2,150.00	4.04%
9/30/2007	9001	636800	636	30372CORDICATE IT, LLC	378.73		9,325.00	4.04%
9/30/2007	9001	675806	675	31420XO COMMUNICATIONS, IN	43.51		1,077.04	4.04%
9/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	8.9		220.28	4.04%
9/30/2007	9001	675806	675	553AT&T	6.93		-	
9/30/2007	9001	675806	675	553AT&T	48.62		1,374.96	4.04%
9/30/2007	9001	675810	675	8568PRINT	5.24		123.60	4.04%
9/30/2007	9001	675806	675	8568PRINT	4.28	2,021.18	106.00	4.04%
10/31/2007	9001	675811	675	11514CDW COMPUTER CENTERS	7.97		-	
10/31/2007	9001	675811	675	11514CDW COMPUTER CENTERS	8.48		407.12	4.04%
10/31/2007	9001	675811	675	12756DELL MARKETING L.P.	1.42		-	
10/31/2007	9001	675811	675	12756DELL MARKETING L.P.	1.42		70.30	4.04%
10/31/2007	9001	675806	675	1343ALLTEL	13.5		334.11	4.04%
10/31/2007	9001	636830	636	16086SUNGARD RECOVERY SERV	548.33		13,523.00	4.04%
10/31/2007	9001	636810	636	16075AVAYA COMMUNICATION I	774.2		19,183.32	4.04%
10/31/2007	9001	675806	675	16556ECI CONFERENCE CALL	4.86		-	
10/31/2007	9001	675806	675	16556ECI CONFERENCE CALL	5.75		282.44	4.04%
10/31/2007	9001	636800	636	19787SOGETI USA LLC	142.21		-	
10/31/2007	9001	636800	636	19787SOGETI USA LLC	133.32		-	
10/31/2007	9001	636800	636	19787SOGETI USA LLC	144.63		10,400.00	4.04%
10/31/2007	9001	675811	675	21039WORKFLOW	27.86		689.65	4.04%
10/31/2007	9001	675810	675	21272QWEST	88.43		-	
10/31/2007	9001	675810	675	21272QWEST	284.04		9,675.13	4.04%
10/31/2007	9001	675806	675	21272QWEST	6.6		235.27	4.04%
10/31/2007	9001	675806	675	24693Verbon Wireless	5.41		133.90	4.04%
10/31/2007	9001	636820	636	27566SHESHUNOFF INFORMATIO	12.72		314.95	4.04%
10/31/2007	9001	675810	675	28666CRYSTAL TECHNOLOGIES	9.06		150.00	4.04%
10/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	26.6		-	
10/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	0.99		-	
10/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	1.28		-	
10/31/2007	9001	675819	675	291598TAPLES BUSINESS ADVA	38.31		1,662.25	4.04%
10/31/2007	9001	636800	636	30372CORDICATE IT, LLC	377.67		9,348.30	4.04%
10/31/2007	9001	604845	604	30372CORDICATE IT, LLC	123.98		-	
10/31/2007	9001	604845	604	30372CORDICATE IT, LLC	123.98		6,137.40	4.04%
10/31/2007	9001	636820	636	30693NATIONAL SECURITY INS	44.24		1,095.00	4.04%
10/31/2007	9001	675806	675	31420XO COMMUNICATIONS, IN	43.99		1,088.96	4.04%
10/31/2007	9001	604845	604	32322GLOBAL KNOWLEDGE NETW	116.86		2,896.00	4.04%
10/31/2007	9001	636800	636	33437VIJAY SINGARI	38.08		942.50	4.04%
10/31/2007	9001	604845	604	34819MICRO TRAIN TECHNOLOG	116.96		2,895.00	4.04%
10/31/2007	9001	636820	636	34925SYMANTEC CORPORATION	814.42		20,158.91	4.04%
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	0.5		-	
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.23		-	
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	3.77		-	
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	11.66		-	
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	9.16		-	
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.1		-	
10/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	6.41		936.72	4.04%
10/31/2007	9001	675806	675	553AT&T	3.27		-	
10/31/2007	9001	675806	675	553AT&T	24.22		680.37	4.04%
10/31/2007	9001	675819	675	5782LAKE BUSINESS PRODUCT	14.67		-	
10/31/2007	9001	675819	675	5782LAKE BUSINESS PRODUCT	21.51		595.67	4.04%
10/31/2007	9001	675810	675	8568PRINT	12.58		313.93	4.04%
10/31/2007	9001	675806	675	8568PRINT	2.17	4,179.90	53.60	4.05%
11/30/2007	9001	675811	675	11514CDW COMPUTER CENTERS	3.5		-	
11/30/2007	9001	675811	675	11514CDW COMPUTER CENTERS	17.31		515.05	4.04%
11/30/2007	9001	675806	675	1343ALLTEL	14.76		-	
11/30/2007	9001	675806	675	1343ALLTEL	13.5		701.80	4.04%
11/30/2007	9001	636830	636	16086SUNGARD RECOVERY SERV	548.33		13,523.00	4.04%
11/30/2007	9001	675806	675	16556ECI CONFERENCE CALL	4.17		103.24	4.04%
11/30/2007	9001	636800	636	19787SOGETI USA LLC	147.86		-	
11/30/2007	9001	636800	636	19787SOGETI USA LLC	138.98		7,100.00	4.04%
11/30/2007	9001	675810	675	21272QWEST	88.43		-	
11/30/2007	9001	675810	675	21272QWEST	363.42		9,154.84	4.04%
11/30/2007	9001	675806	675	21272QWEST	6.01		148.75	4.04%
11/30/2007	9001	636800	636	30372CORDICATE IT, LLC	379.96		9,405.00	4.04%

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

CJW 08/08

AP Directs Detail
2007

#18

11/30/2007	9001	675811	675	30372CORDICATE IT, LLC	8.09		200.34	4.04%
11/30/2007	9001	675809	675	31420XO COMMUNICATIONS, IN	21.86		541.68	4.04%
11/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.43		-	
11/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	3.7		-	
11/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	0.5		-	
11/30/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.14		217.00	4.04%
11/30/2007	9001	636810	636	4119GENERATOR SPECIALIST,	16.77		415.00	4.04%
11/30/2007	9001	675805	675	553AT&T	3.75		-	
11/30/2007	9001	675805	675	553AT&T	24.92		708.53	4.04%
11/30/2007	9001	675819	675	5782LAKE BUSINESS PRODUCT	25.5		626.22	4.04%
11/30/2007	9001	675810	675	6568PRINT	7.85		194.40	4.04%
11/30/2007	9001	675805	675	6568PRINT	2.18		54.09	4.03%
11/30/2007	9001	636820	636	677BROUGHTON INTERNATION	438.83		10,815.18	4.04%
11/30/2007	9001	675824	675	6580U STORE IT	8.89	2,207.66	220.10	4.04%
12/31/2007	9001	675811	675	12756DELL MARKETING L.P.	30.31		750.36	4.04%
12/31/2007	9001	675805	675	1343ALLTEL	10.89		269.49	4.04%
12/31/2007	9001	604845	604	14575NEW HORIZONS COMP. LE	69.16		-	
12/31/2007	9001	604845	604	14575NEW HORIZONS COMP. LE	121		4,707.00	4.04%
12/31/2007	9001	636830	636	160358UNGARD RECOVERY SERV	573.64		14,199.00	4.04%
12/31/2007	9001	636810	636	16075AVAYA COMMUNICATION I	210.42		-	
12/31/2007	9001	636810	636	16075AVAYA COMMUNICATION I	210.42		-	
12/31/2007	9001	636810	636	16075AVAYA COMMUNICATION I	210.42		15,924.99	4.04%
12/31/2007	9001	636810	636	166RAVEN FIRE SYSTEMS, IN	9.25		228.96	4.04%
12/31/2007	9001	675805	675	18568ECI CONFERENCE CALL	0.89		22.00	4.05%
12/31/2007	9001	636800	636	19767SOGETI USA LLC	122.82		-	
12/31/2007	9001	636800	636	19767SOGETI USA LLC	128.28		-	
12/31/2007	9001	636800	636	19767SOGETI USA LLC	90.5		5,480.00	4.04%
12/31/2007	9001	675811	675	20539MICROSOFT LICENSING,	20.04		496.08	4.04%
12/31/2007	9001	675810	675	21272QWEST	62.22		-	
12/31/2007	9001	675810	675	21272QWEST	283.59		8,559.74	4.04%
12/31/2007	9001	636810	636	29866BLACK RIVER COMPUTER,	52.06		1,288.65	4.04%
12/31/2007	9001	675819	675	29159STAPLES BUSINESS ADVA	6.63		164.06	4.04%
12/31/2007	9001	636800	636	30372CORDICATE IT, LLC	11.53		-	
12/31/2007	9001	636800	636	30372CORDICATE IT, LLC	26.94		-	
12/31/2007	9001	636800	636	30372CORDICATE IT, LLC	333.3		-	
12/31/2007	9001	636800	636	30372CORDICATE IT, LLC	128.11		12,329.12	4.04%
12/31/2007	9001	675811	675	30372CORDICATE IT, LLC	8.35		206.70	4.04%
12/31/2007	9001	604845	604	32322GLOBAL KNOWLEDGE NETW	131.3		3,250.00	4.04%
12/31/2007	9001	636800	636	33437VIJAY SINGARI	51.96		-	
12/31/2007	9001	636800	636	33437VIJAY SINGARI	55.45		2,161.25	4.04%
12/31/2007	9001	636820	636	33561CITRIX SYSTEMS, INC.	240.89		5,962.50	4.04%
12/31/2007	9001	604845	604	35147RIM	34.3		849.00	4.04%
12/31/2007	9001	636820	636	36148ADVANCE TOOLWARE	2.42		59.80	4.05%
12/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	1.02		-	
12/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	11.02		-	
12/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	2.32		-	
12/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	8.45		-	
12/31/2007	9001	675831	675	382FEDERAL EXPRESS CORP.	10.68		754.71	4.04%
12/31/2007	9001	675810	675	6568PRINT	20.69		512.02	4.04%
12/31/2007	9001	675809	675	6568PRINT	2.18		53.92	4.04%
12/31/2007	9001	675824	675	6580U STORE IT	51.12	3,329.57	1,266.29	4.04%
					40,960.01	40,960.01	986,126.21	

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

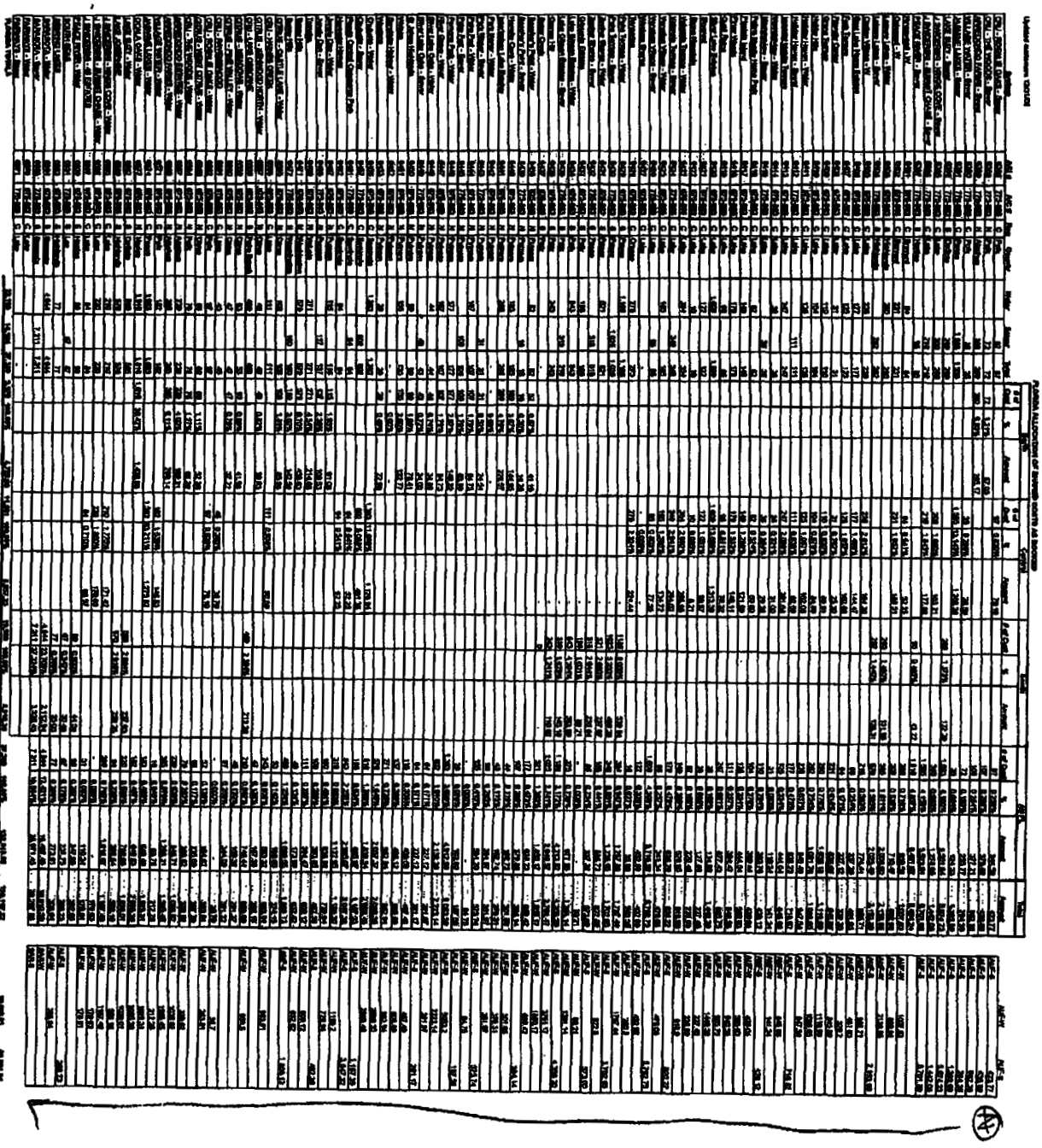
26-5.14

4/16/2008
3:10 PM
17042

Jan 07

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

aw



26-5.14 p1

26-5.14
18 of 42

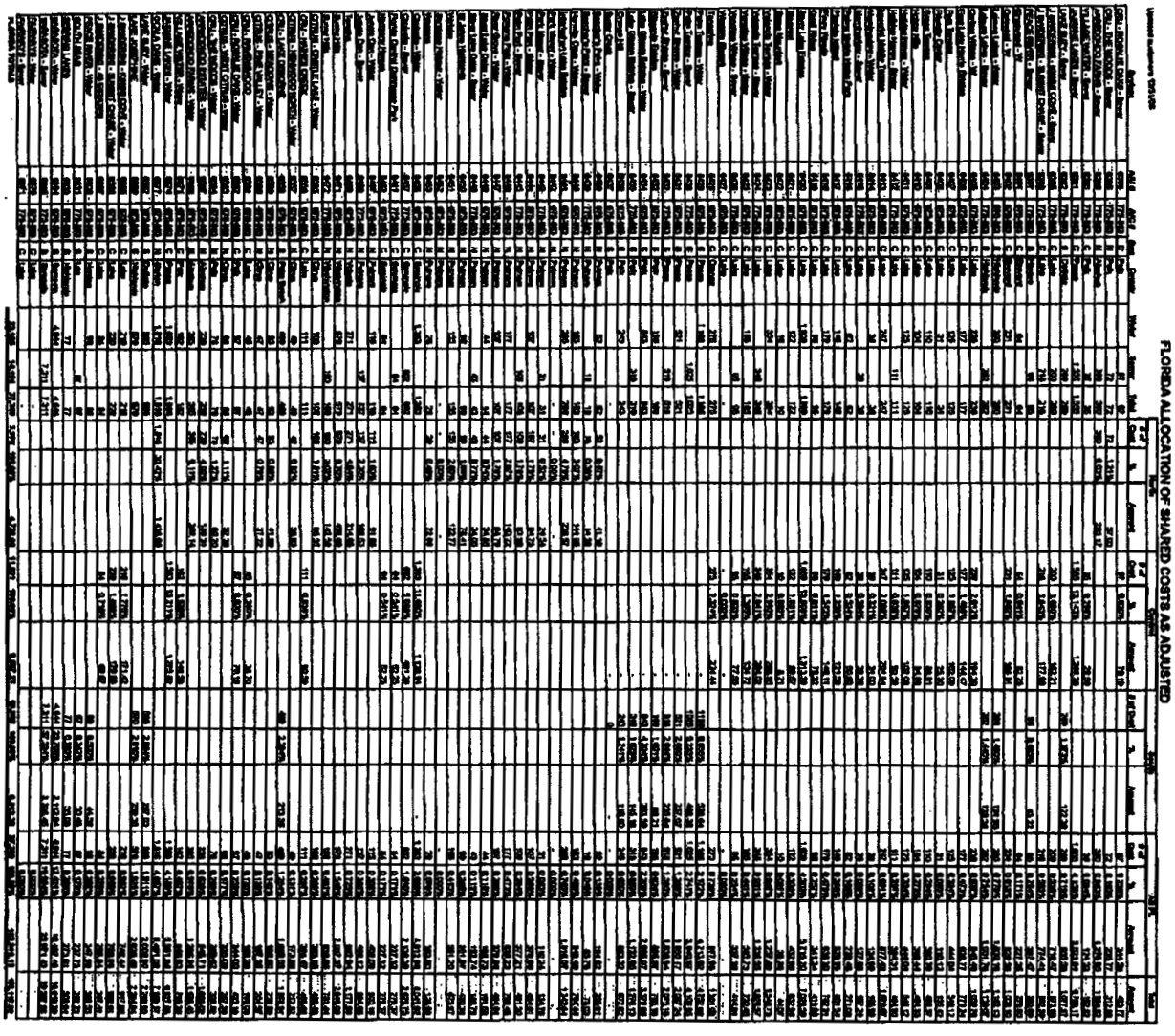
PBC

Jan 07

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

CW 08/08

Description: Allocated Expenses

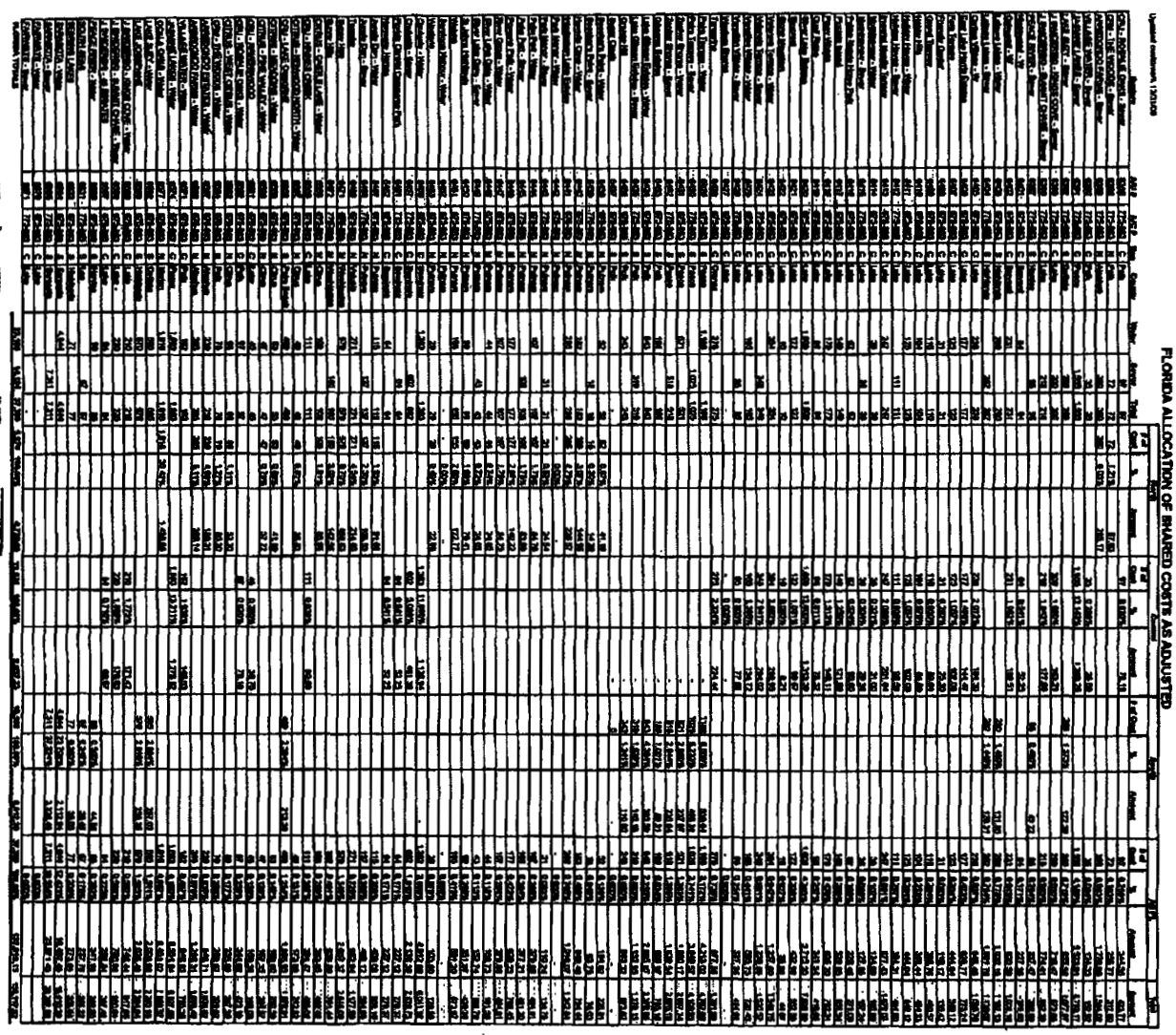


FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

26-5.14
19 of 42

PBC

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



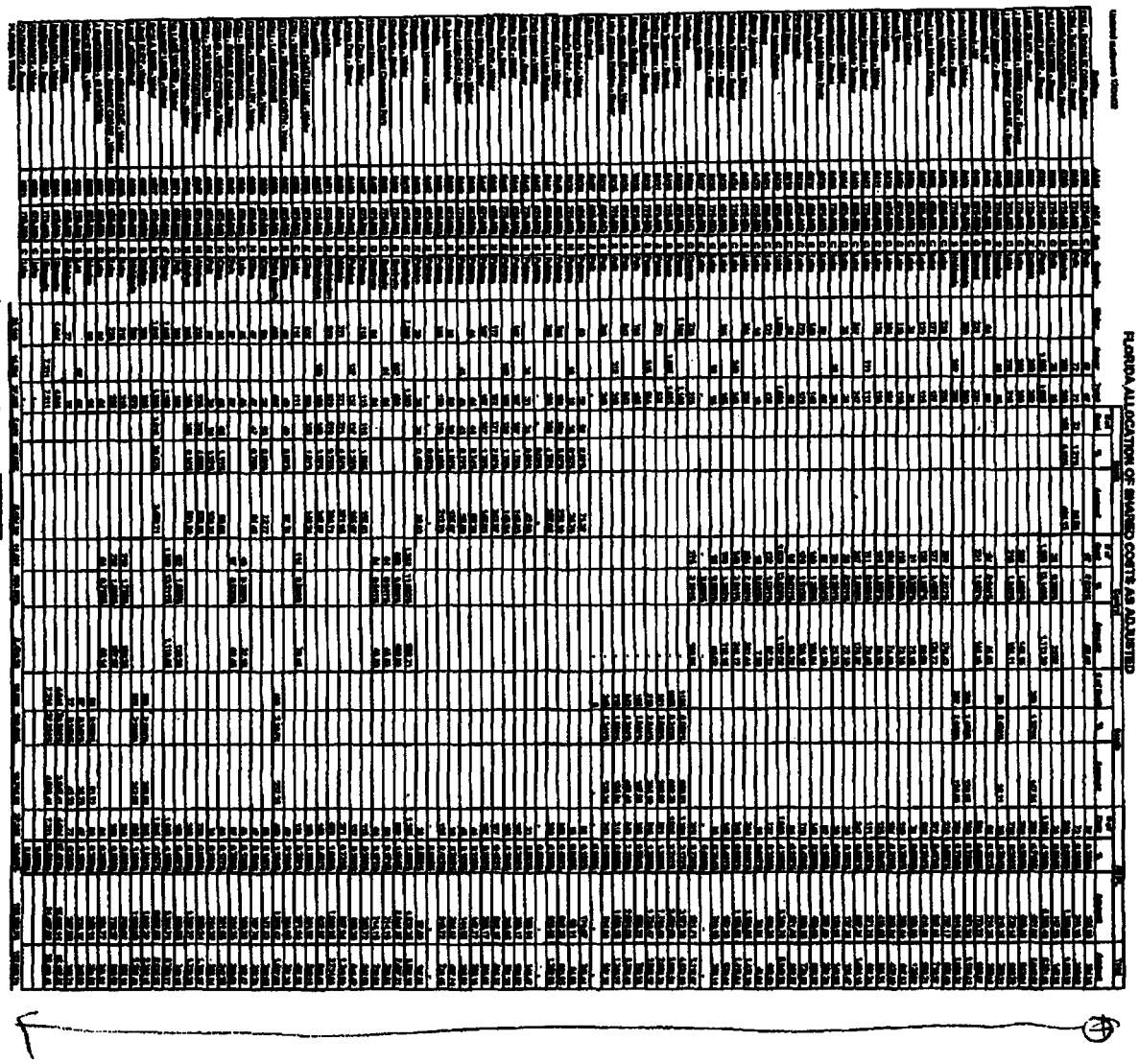
FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

Jan 07

PBC

26-5.14
20 of 42

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

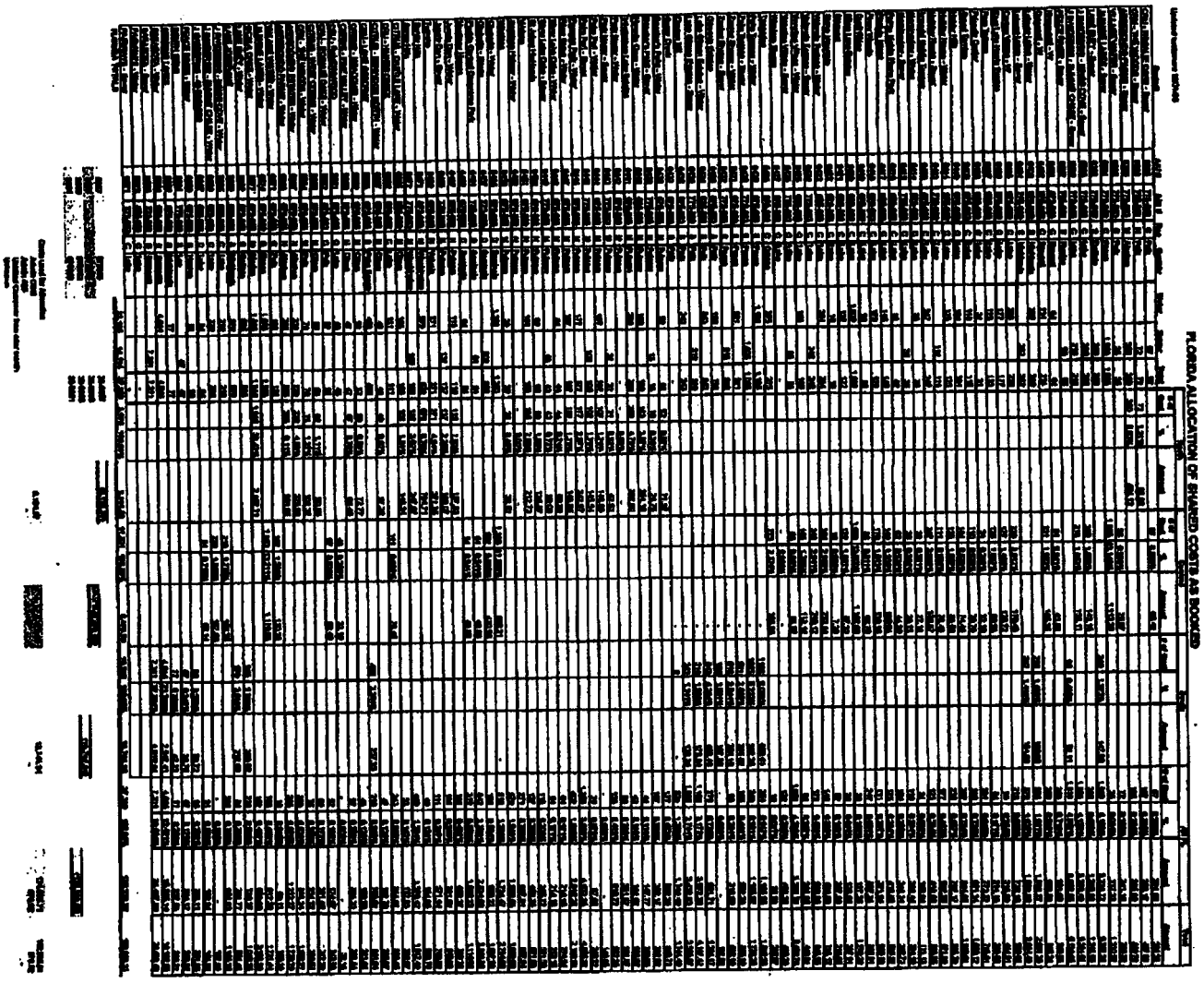


26-5.14 P1

26-5.14
2 of 42

CW

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

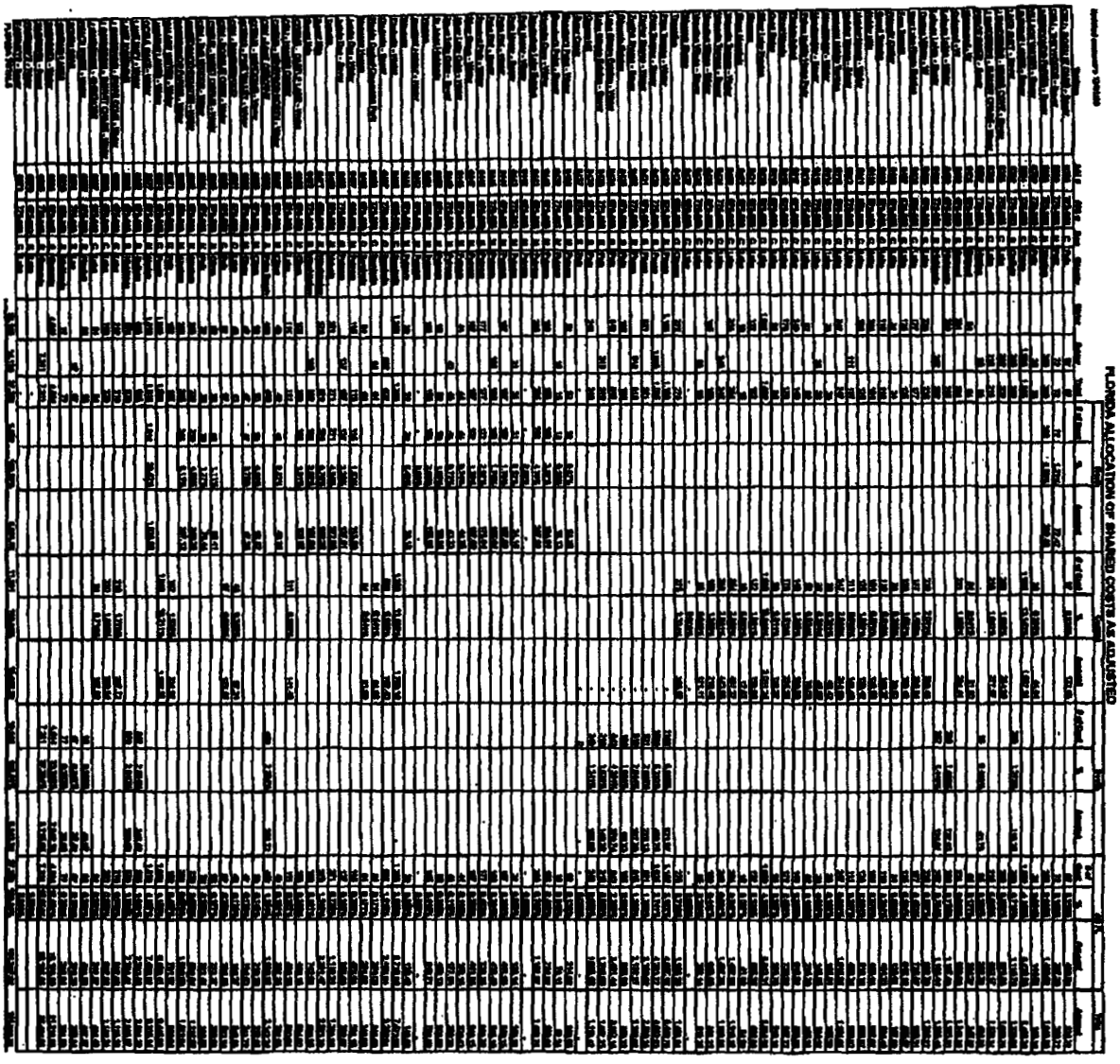


26.5.14
22842

PBC

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

CW 08/08



FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

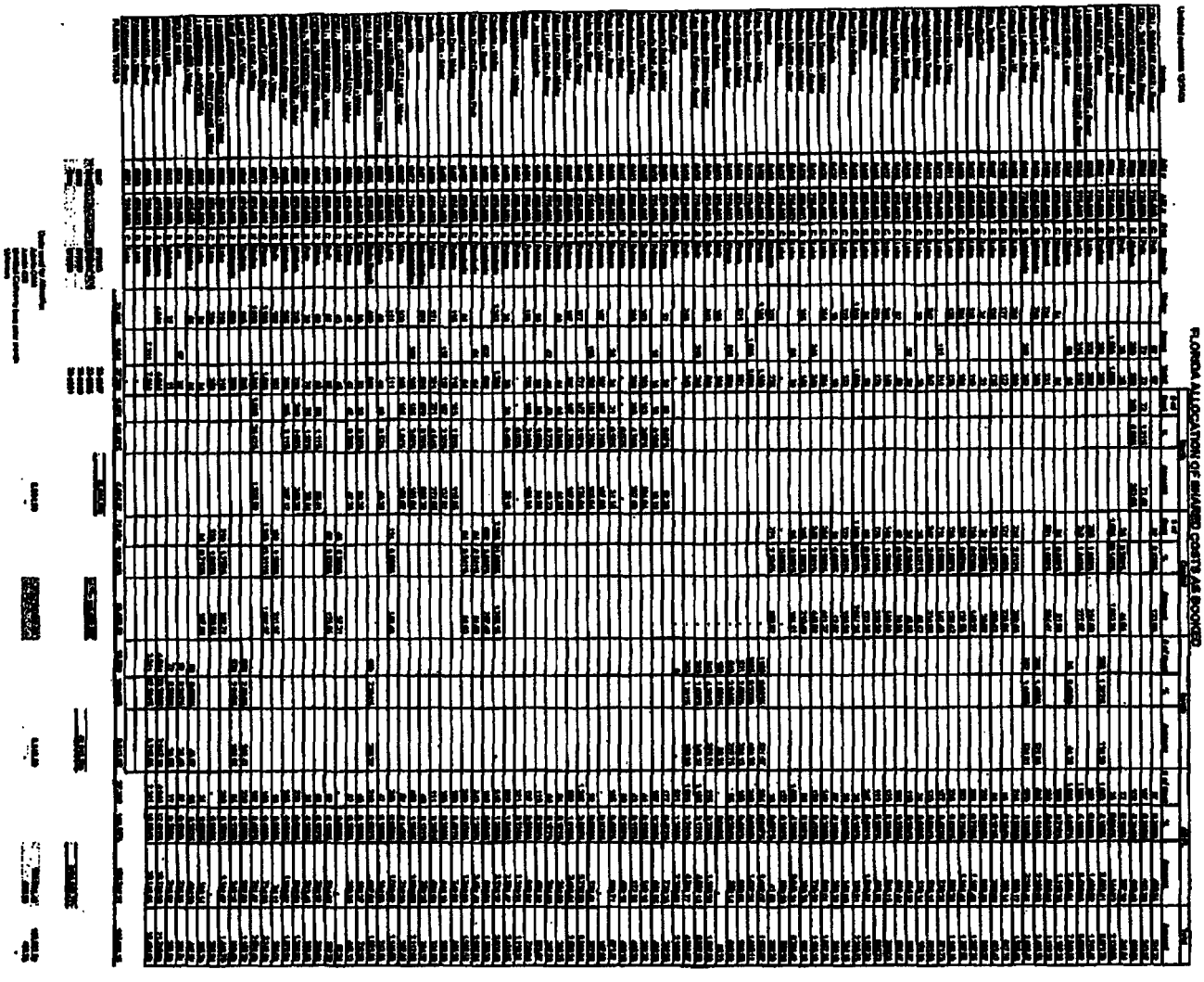
26-5.1401

26-5.14
23842

PBC

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

CW 08/08



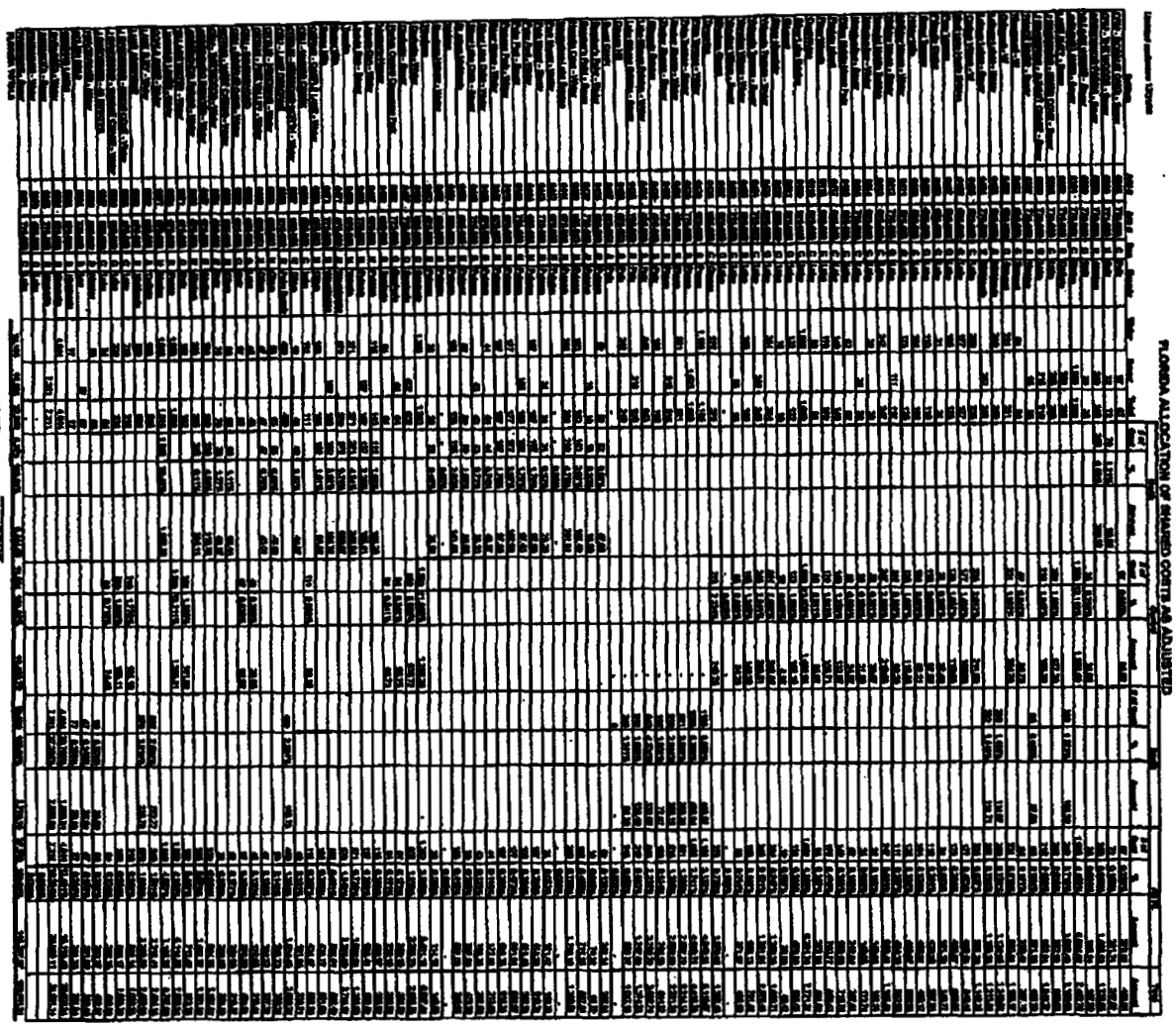
26-5-14
24042

PBC

CW

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

08/08



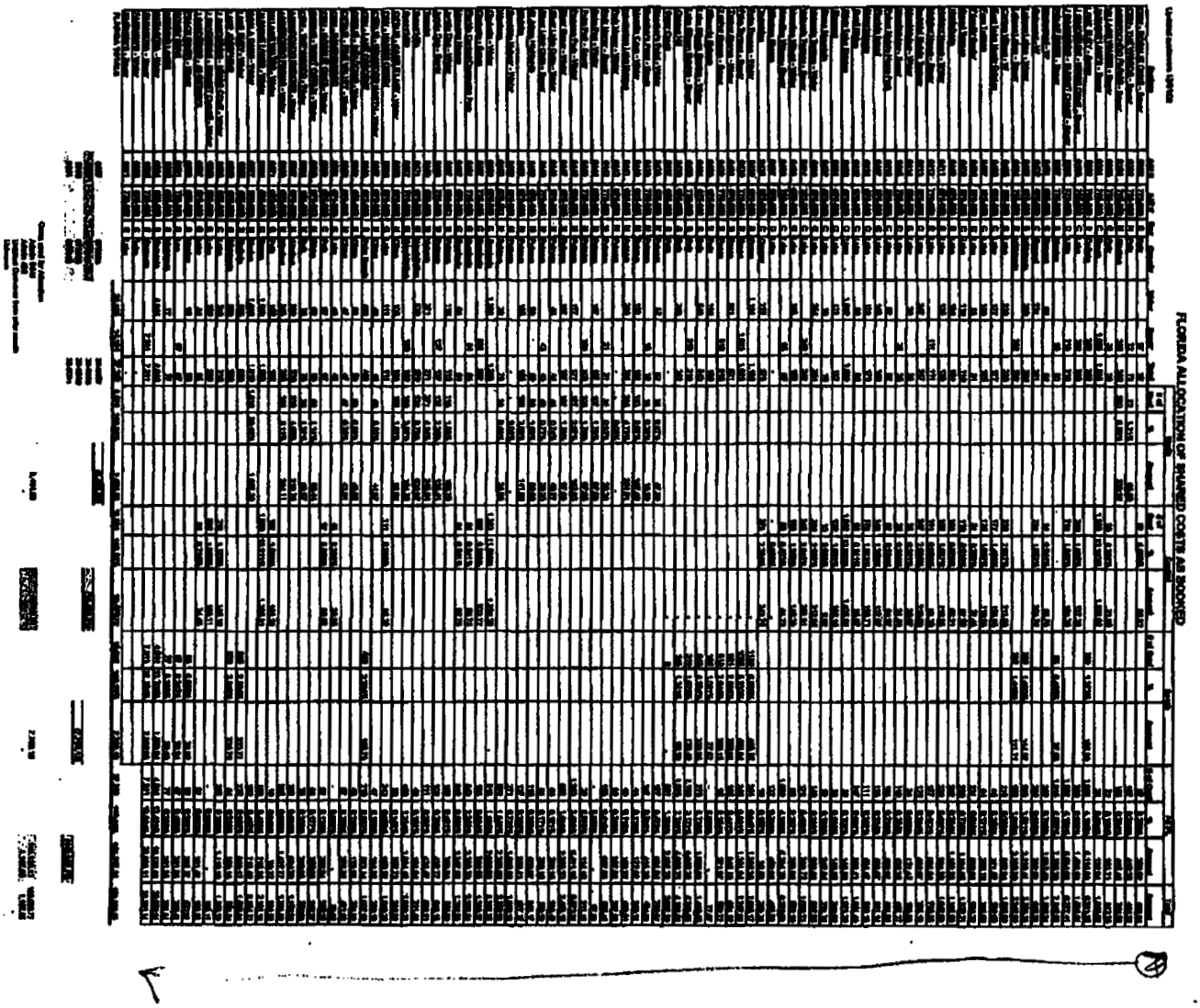
26-514 Pg 1

26-5.14
25 of 42

PBC

CW

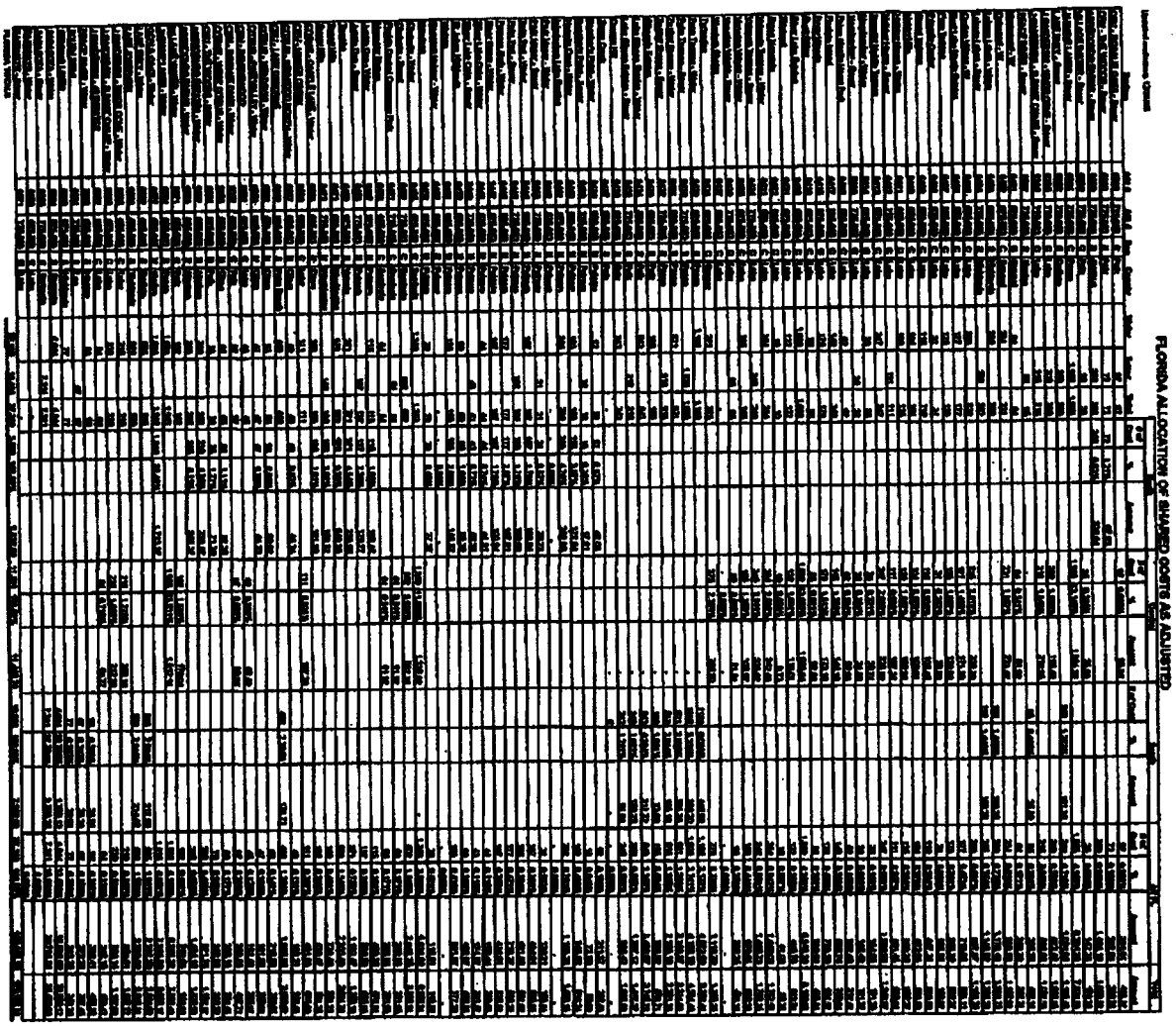
Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 08/08
Dkt 080121-WS ; ACN 08-093-1-1
Description: Allocated Expenses



26-5.14
26-44.

PDC

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



FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

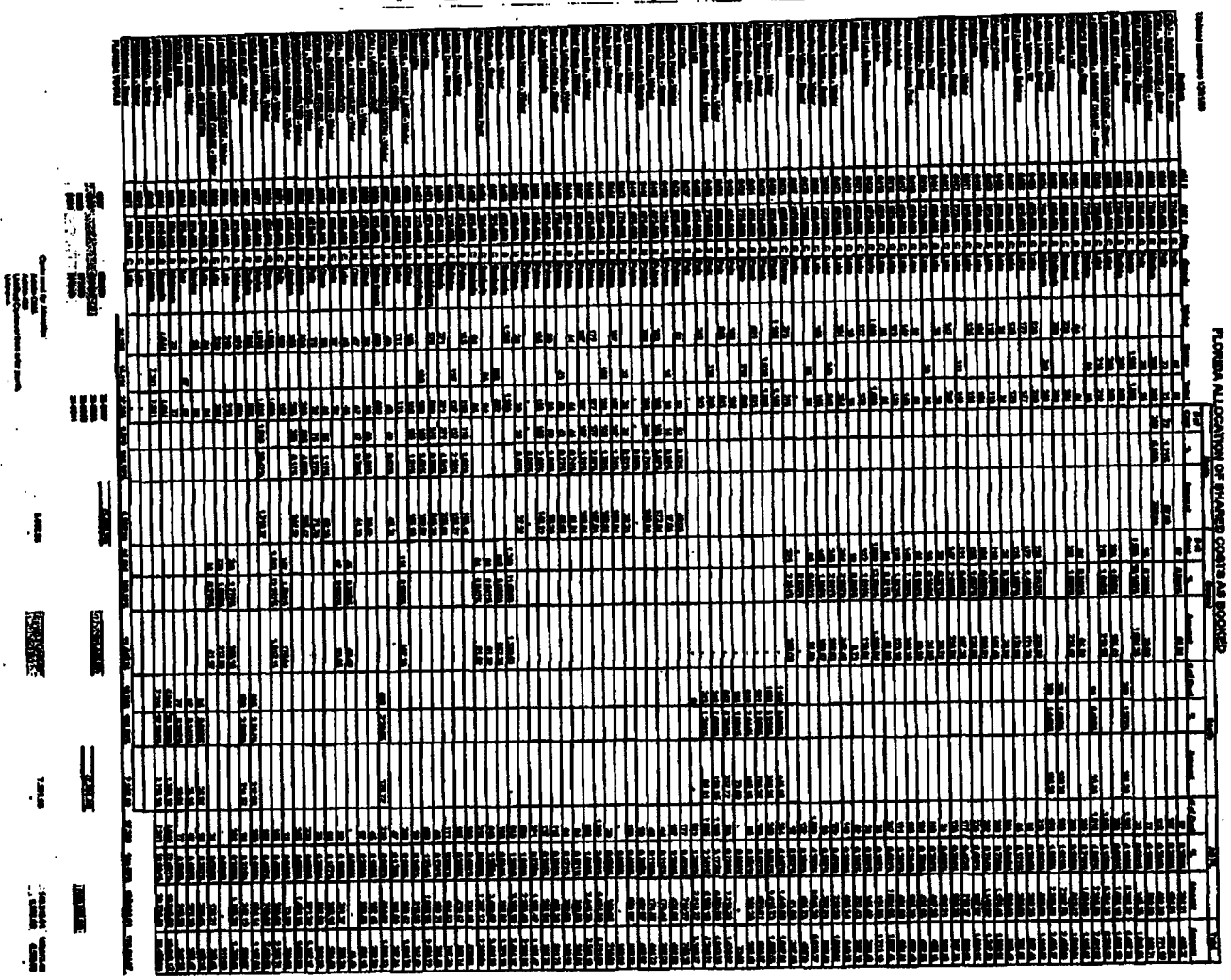
26.5.14

26.5.14
27042

PBC

CW

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

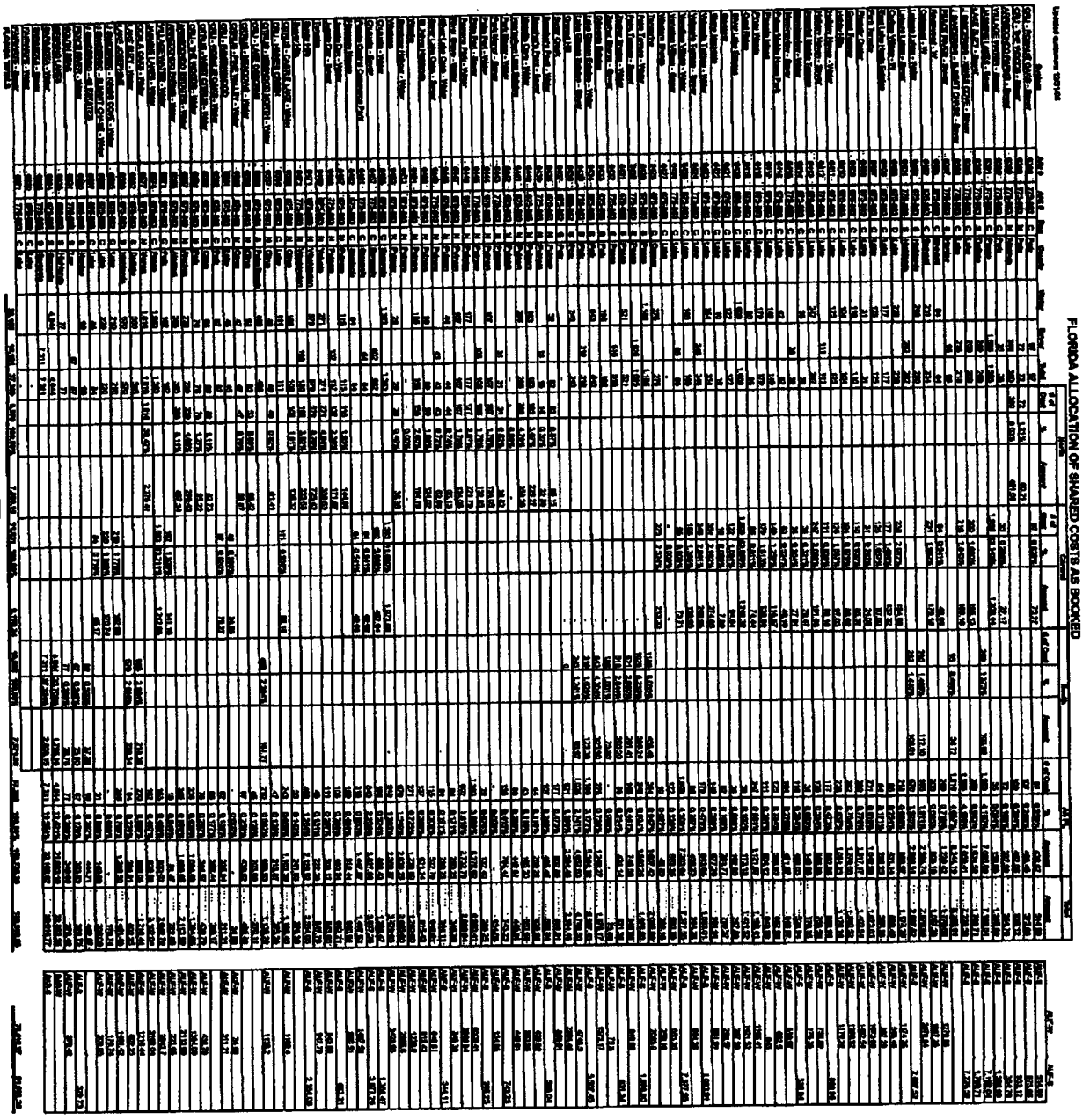


FLORIDA ALLOCATION OF SHARED COSTS AS BOOKED

26-5.14
28842

PBC

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



26-5.14 P1

26-5.14
29 of 42

PBC

June 07

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



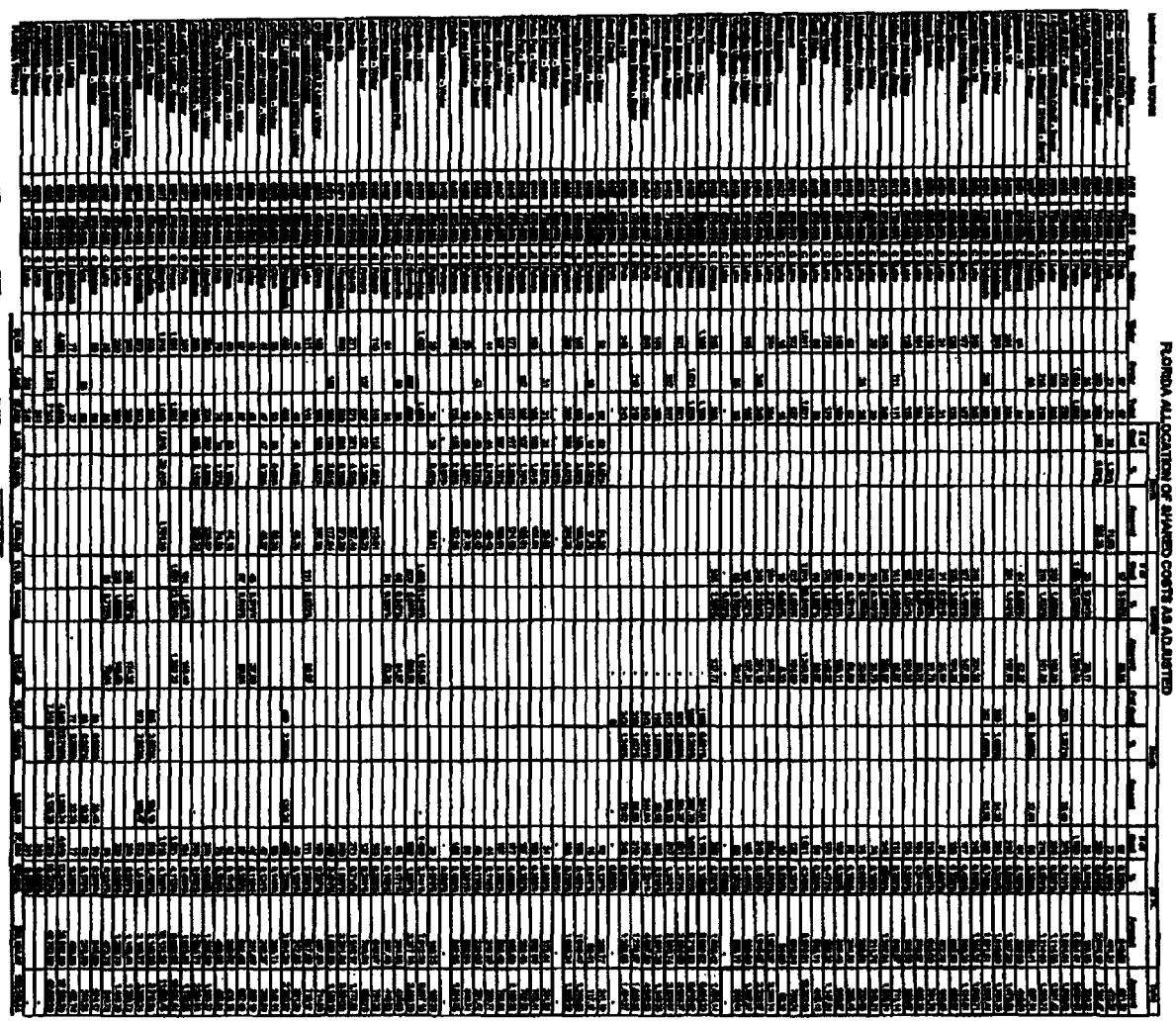
FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

2665.14
308742

PBC

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

CW 08/08



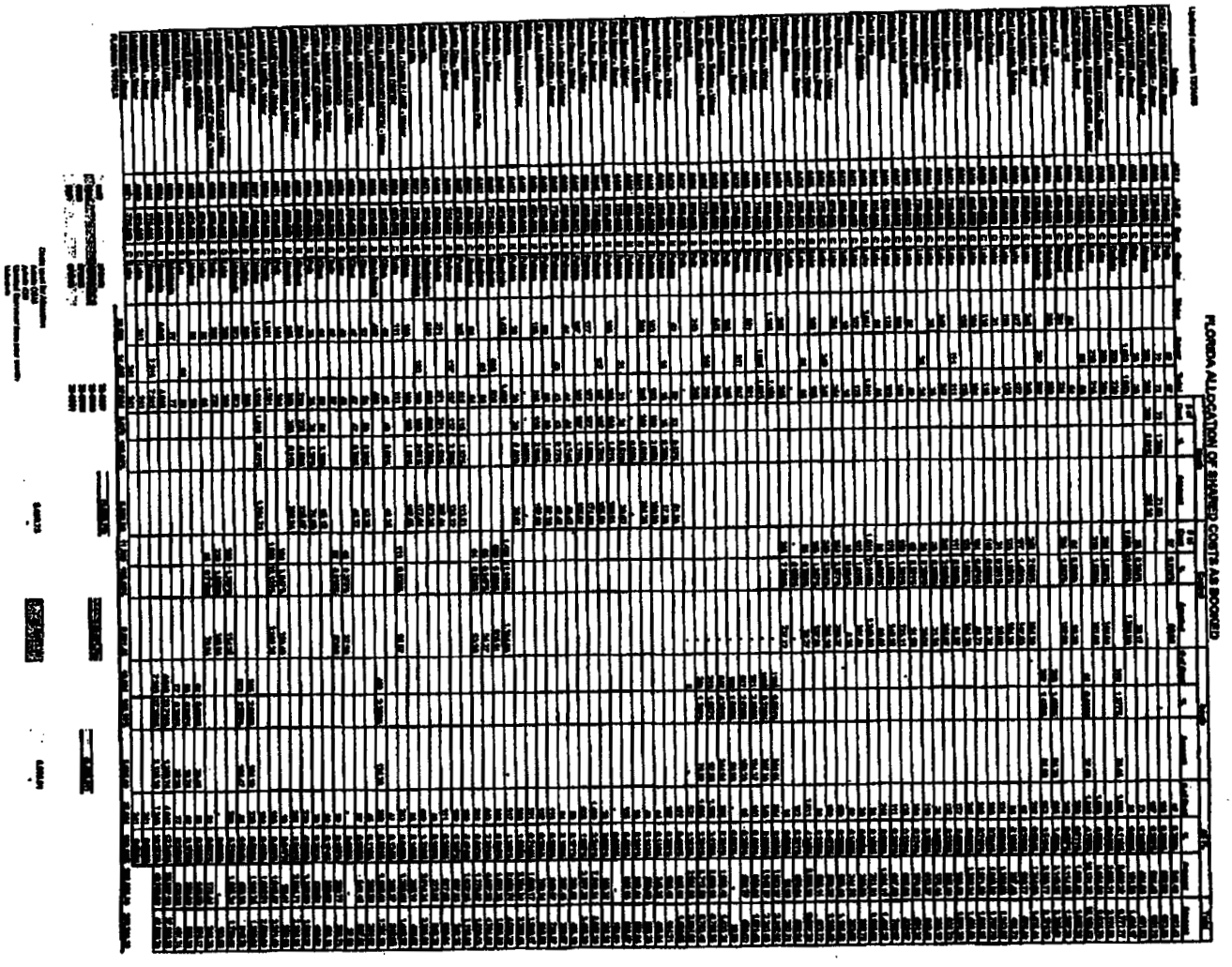
FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

26-5.14881

26-5.14
31 of 42

PBC

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



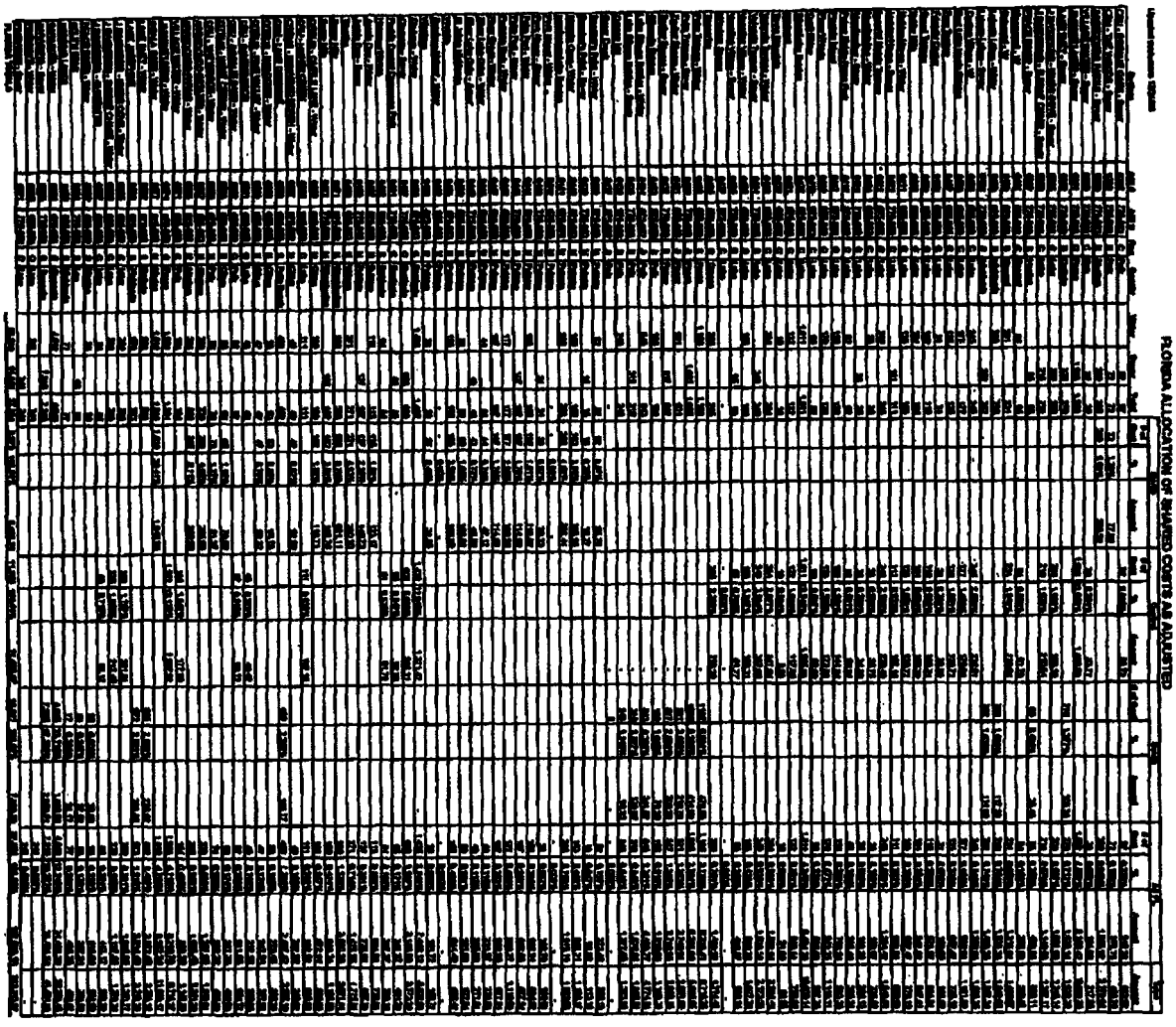
FLORIDA ALLOCATION OF SHARED COSTS AS BOOKED

26.5.14
32442

PBC

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

CW 08/08



26-5.14(2)

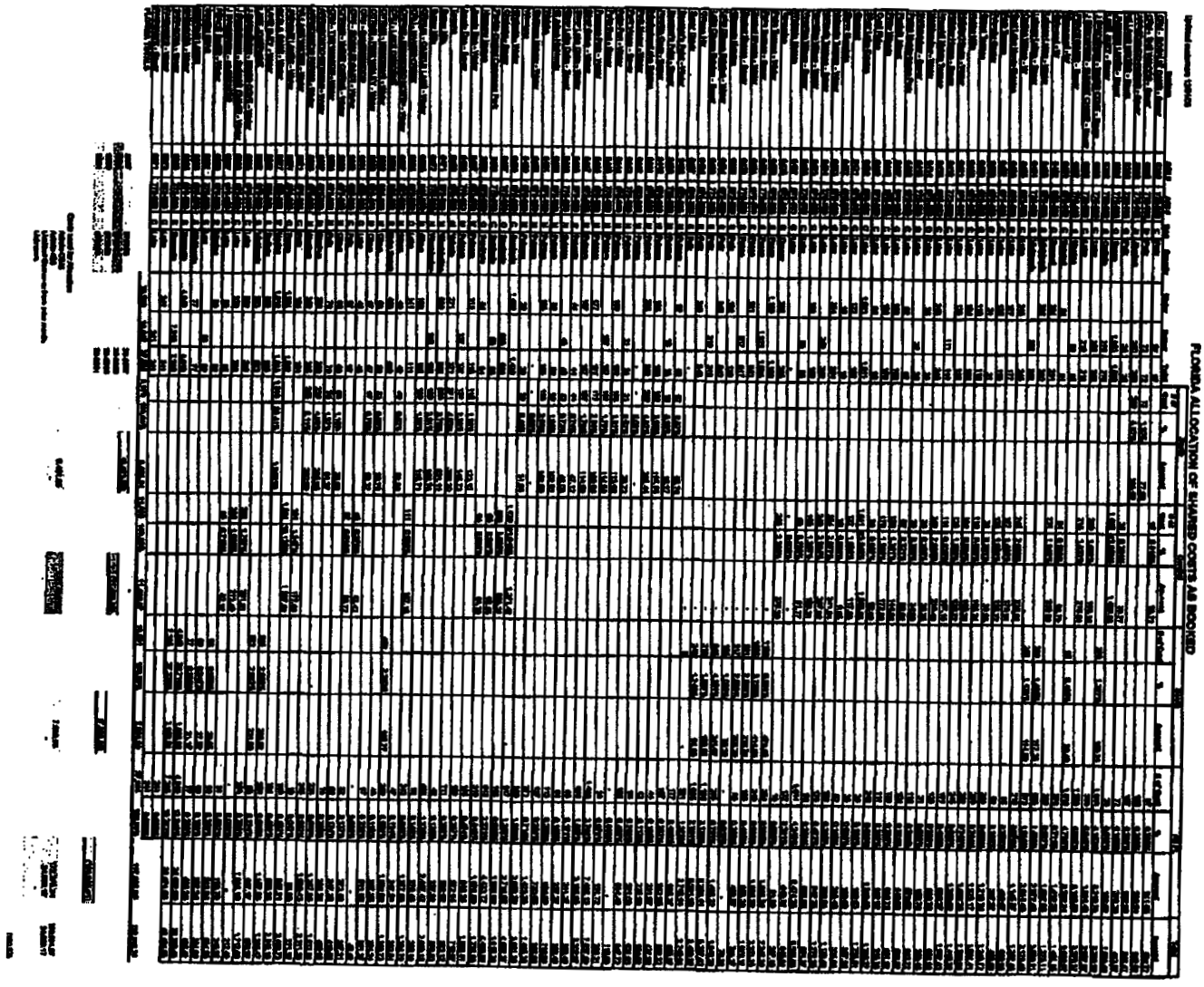
26-5.14
33 of 42

PBC

CW

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

08/08



FLORIDA ALLOCATION OF SHARED COSTS AS BOOKED

PBC

26-5.14
34 of 42

CW

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



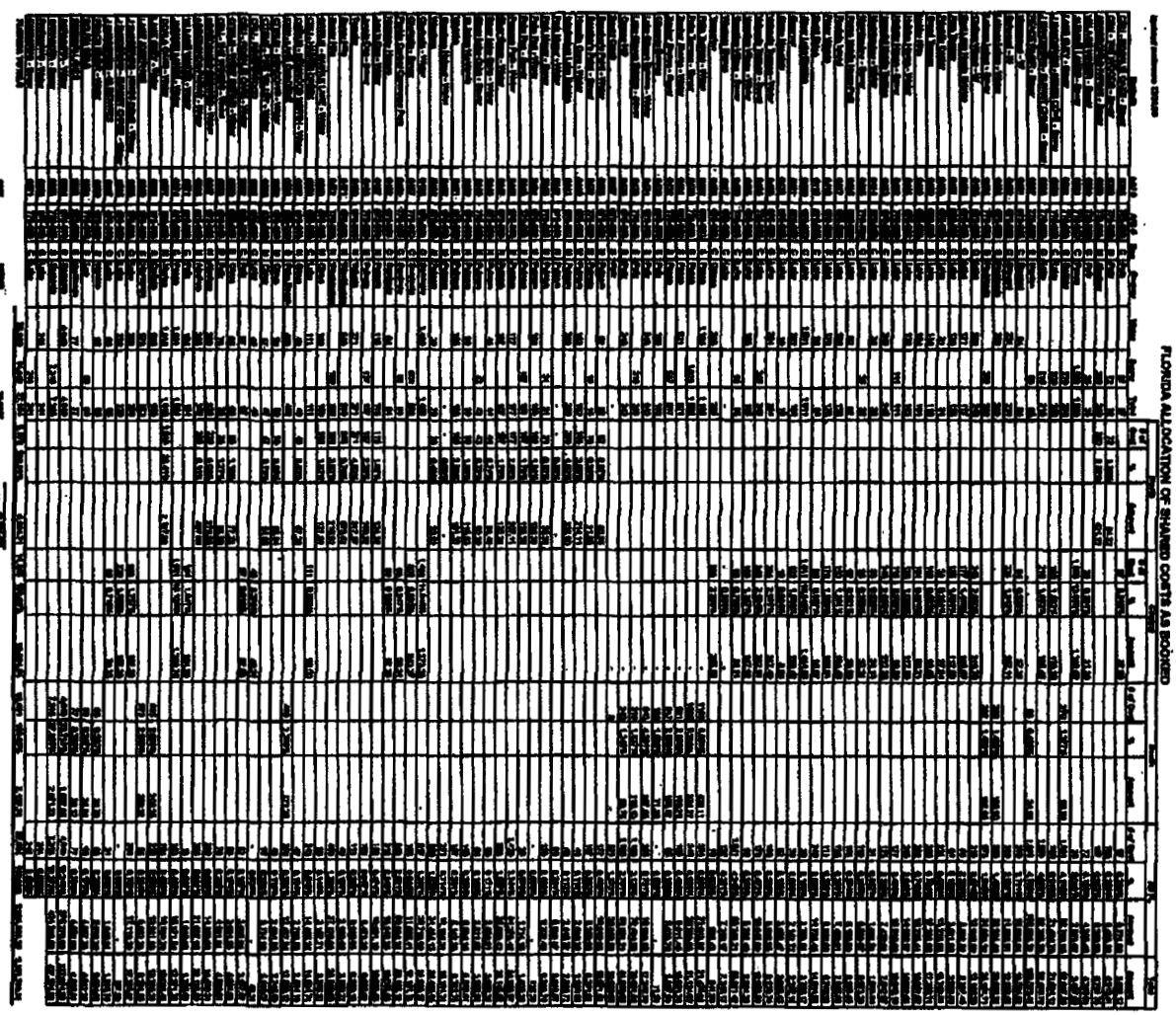
FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

26-5.14 P1

26-5.14
35 of 42

PBC

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

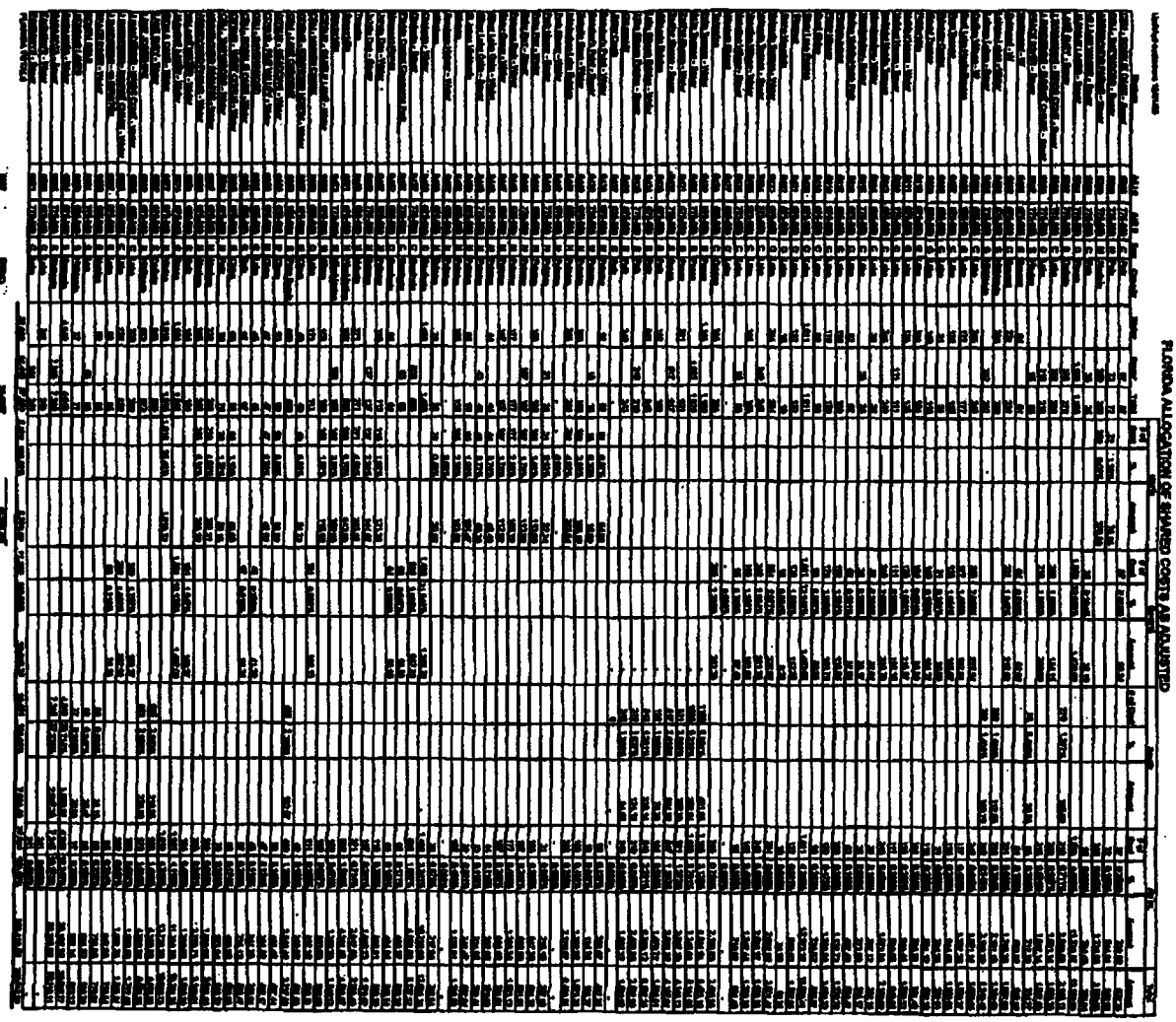


26-5.14
36 of 42

PBC

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

CW 08/08



FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

26-5.14
37042

PBC

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

CW 08/08



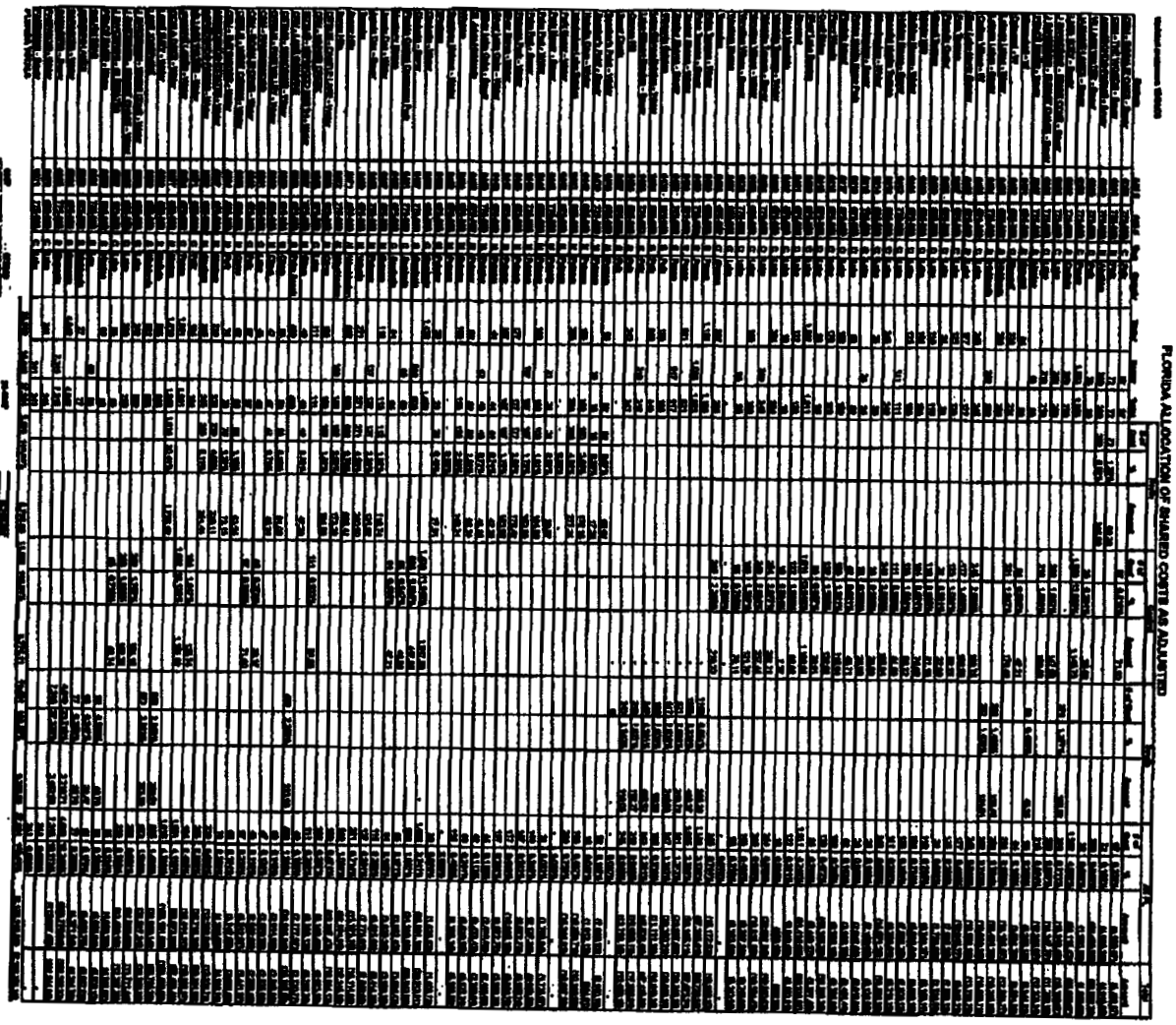
FLORIDA ALLOCATION OF SHARED COSTS AS BOOKED

PBC

26-5.14
38 of 42

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

CW 08/08



FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

Nov 07

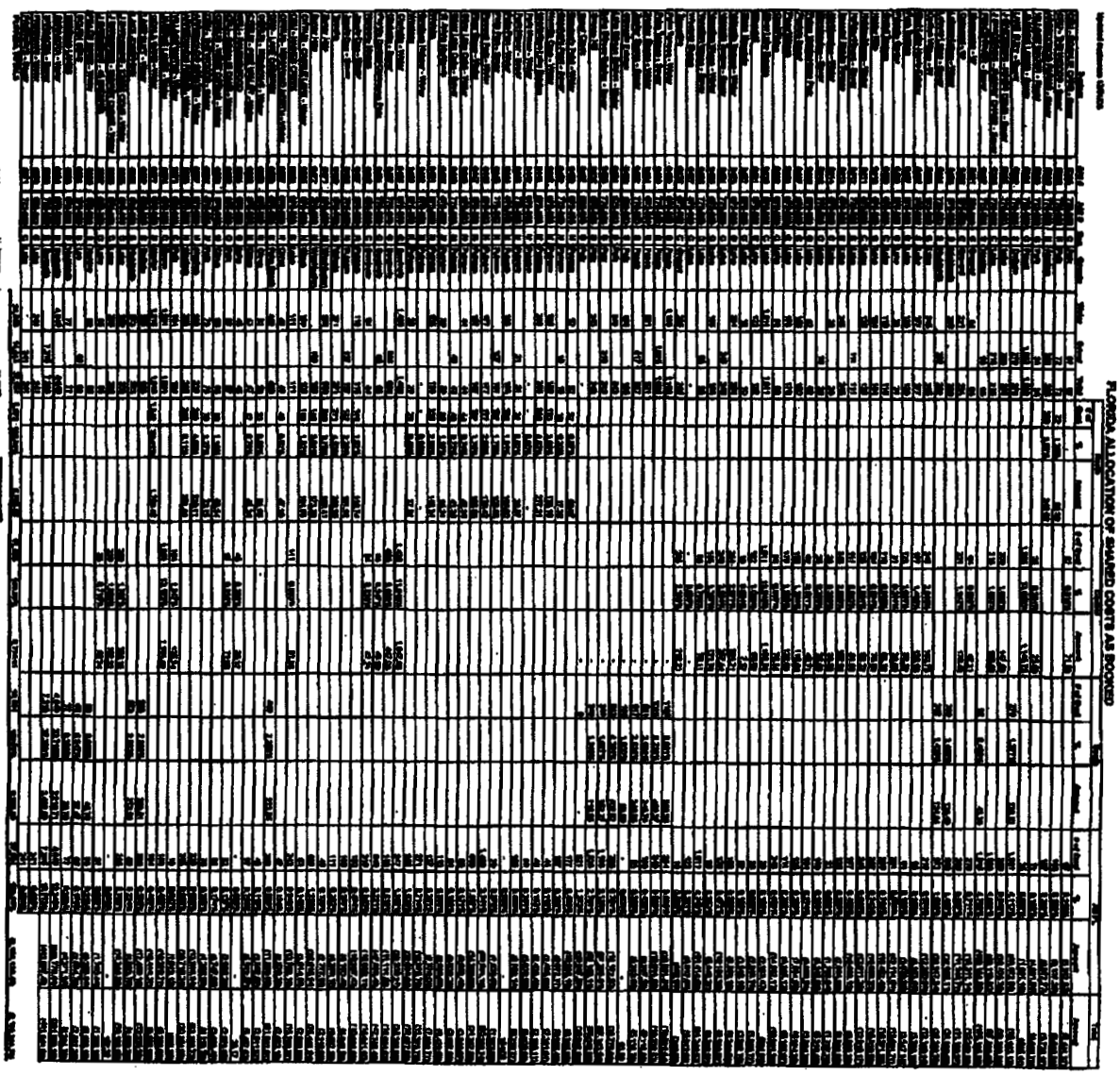
26-5.14 P1

26-5.14
39 742.

CW

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

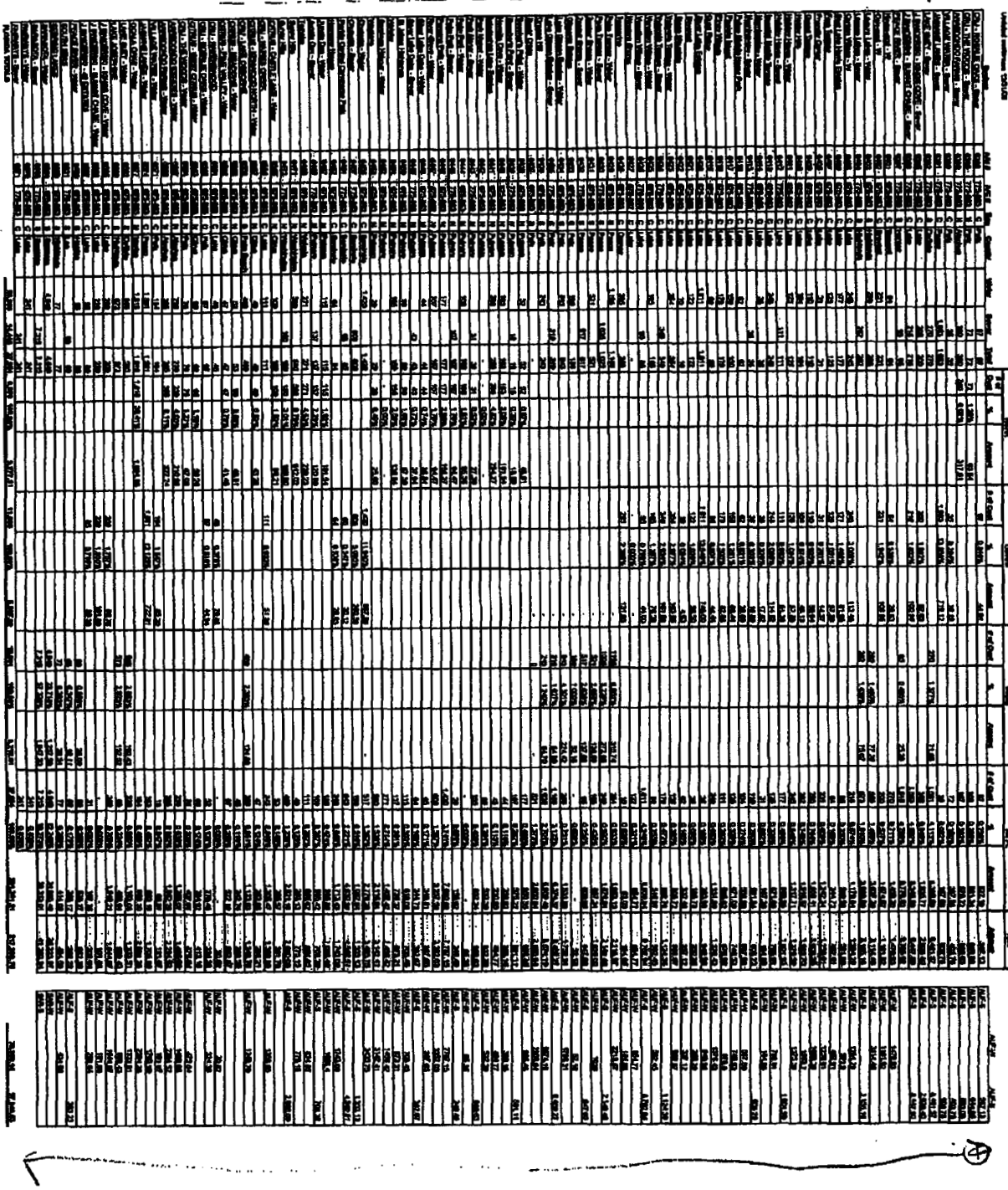
08/08



FLORIDA ALLOCATION OF SHARED COSTS AS BOOKED

26-5.14
40842

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



26-5.14 P2

26-5.14
41 #42.

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

CW 08/08



FLORIDA ALLOCATION OF SHARED COSTS AS ADJUSTED

Dec 07

265.14
42042

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

aw 08/08

Description: Allocated Expenses

Schedule of Water Net Operating Income

48 Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: B-1
Page: 1 of 1
Preparer: S Szczygiel

1048
2605.15

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	30,817	(56)	30,761	0	30,761	27,573	58,335	B-4, E-2
2	Operation & Maintenance	20,941 ✓	621 ✓	21,562	5,115 ✓	26,677	407	27,084	B-5
3	Depreciation, net of CIAC Amort.,USU	14,479	3,005	17,485	421	17,906	0	17,906	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	2,014	906	2,920	186	3,086	1,241	4,327	B-15
6	Provision for Income Taxes	(2,552)	(2,158)	(4,709)	(2,357)	(7,066)	10,001	2,935	C-1, B-3
7	OPERATING EXPENSES	34,882	2,377	37,258	3,345	40,603	11,649	52,252	
8	NET OPERATING INCOME	(4,064)	(2,433)	(6,497)	(3,345)	(9,842)	15,925	6,083	
9	RATE BASE	69,736	(2,113)	67,622	21,199	74,821		74,821	A-1
10	RATE OF RETURN	-7.29%		-12.12%				8.13%	

printed 5/16/2008 12:51 PM

RBC

Schedule of Adjustments to Operating Income

46 Stories
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3
Page: 1 of 4
Preparer: S Sczygiel

Line No.	Acct	(1) Description		(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007				
2	A	REVENUES				
3		Billed less Booked Revenue		(58)		B-2
4		Billed less Booked Revenue			NA	
5		TOTAL REVENUE ADJUSTMENTS		(58)	0	
6						
7	B	OPERATIONS & MAINTENANCE				B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(2,291)	0	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	67	0	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment		0	0	
13	NA /711	Sludge Removal Expense			0	
14	615/715	Purchased Power		0	0	
15	616/716	Fuel for Purchased Power		0	0	
16	618/718	Chemicals		0	0	
17	620/720	Materials & Supplies		0	0	
18	631/731	Contractual Services - Engineering		0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	101	0	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	20	0	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	17	0	
22	634/734		Normalize 2007 4.0% Service Wage Increase effective 4/1/07	11	0	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage Increase effective 4/1/07	1	0	
24	635/735	Contractual Services - Testing		0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	86	0	
26	641/741	Rental of Building/Real Prop.		0	0	
27	642/742	Rental of Equipment		0	0	
28	650/750	Transportation Expenses		0	0	
29	656/756	Insurance - Vehicle		0	0	
30	657/757	Insurance - General Liability		0	0	
31	658/758	Insurance - Workman's Comp.		0	0	
32	659/759	Insurance - Other		0	0	
33	660/760	Advertising Expense		0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.		0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other		0	0	
36	670/770	Bad Debt Expense		0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	2,576	0	
38	675/775		Normalize 2007 Intercompany misallocation of a/c 426 to Operating Expenses	(59)	0	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairmave	(37)	0	
40						
41						
42		TOTAL O&M ADJUSTMENTS		921	NA	
43						

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

CJW 09/08

X -- look @ Fairmave

2008

265.15

PBC

47

Schedule of Adjustments to Operating Income

Florida Public Service Commission

48 Estates
Docket No. 080121-WS
Schedule Year Ended: 12/31/07
Historical [ ] Projected [X]

Schedule: B-9
Page: 3 of 4
Preparer: S Szczygiel

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Acct	Description		(2) Water	(3) Sewer	(4) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS				
2						
3	B	OPERATIONS & MAINTENANCE				B-6, B-8
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	271	0	
5	601/701		Market Based Increases	179	0	
6	601/701		New Rates Manager & Controller	381	0	
7	601/701		Lake County Facility Operator II	2,805	0	
8	601/701			0	0	
9	603/703	Salaries & Wages - Officers, Exec.		0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/load in 2008	237	0	
11	610/710	Purchased Water / Sewer Treatment		0	0	
12	NA/711	Sludge Removal Expense			0	
13	615/715	Purchased Power		0	0	
14	616/716	Fuel for Purchased Power		0	0	
15	618/718	Chemicals		0	0	
16	620/720	Materials & Supplies		0	0	
17	631/731	Contractual Services - Engineering		0	0	
18	632/732	Contractual Services - Accounting		0	0	
19	633/733	Contractual Services - Legal		0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	11	0	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	43	0	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	3	0	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(136)	0	
24	634/734		Additional 2008 Service Co employee benefits	39	0	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	18	0	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	1	0	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(118)	0	
29	636/736		Additional 2008 ACO employee benefits	139	0	
30	636/736			0	0	
31	636/736			0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	19	0	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	Adjust fuel to $3.36/gal	149	0	
35	656/756	Insurance - Vehicle		0	0	
36	657/757	Insurance - General Liability		0	0	
37	658/758	Insurance - Workmen's Comp.		0	0	
38	659/759	Insurance - Other		0	0	
39	666/766	Advertising Expense		0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-16	1,160	0	
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0	
42	670/770	Bad Debt Expense		0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	134	0	
44						
45						
46		TOTAL O&M ADJUSTMENTS		5,115	NA	

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

X Look @ further

388

printed 5/16/2008 12:51 PM

365.15

PBC

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

Detail of Operation & Maintenance Expenses By Month - Water
SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M

Florida Public Service Commission

48 Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Schedule: B-5
Page: 1 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

Line No.		(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water Adjstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water Adjstmnt @ 0.00%	(9) Pro Forma
1	601	Salaries & Wages - Employees	5,572	(2,194)	3,378		3,378	3,436		6,814
2	603	Salaries & Wages - Officers, Exec.	239	0	239		239	0		239
3	604	Employee Pensions & Benefits	2,267	0	2,267		2,267	297		2,523
4	610	Purchased Water	0	0	0	0	0	0	0	0
5	615	Purchased Power	2,154	0	2,154		2,154	0		2,154
6	616	Fuel for Purchased Power	780	0	780	0	780	0	0	780
7	618	Chemicals	270	0	270		270	0		270
8	620	Materials & Supplies	861	0	861	0	861	0	0	861
9	631	Contractual Services - Engineering	26	0	26		26	0		26
10	632	Contractual Services - Accounting	(30)	101	71		71	0		71
11	633	Contractual Services - Legal	56	20	76		76	0		76
12	634	Contractual Services - Mgmt. Fees	1,860	29	1,889		1,889	(49)		1,840
13	635	Contractual Services - Testing	1,280	0	1,280		1,280	0		1,280
14	636	Contractual Services - Other	2,655	85	2,740		2,740	34		2,774
15	641	Rental of Building/Real Prop.	239	0	239		239	19		258
16	642	Rental of Equipment	18	0	18		18	0		18
17	650	Transportation Expenses	1,249	0	1,249		1,249	143		1,392
18	655	Insurance - Vehicle	88	0	88		88	0		88
19	657	Insurance - General Liability	350	0	350		350	0		350
20	658	Insurance - Workman's Comp.	53	0	53		53	0		53
21	659	Insurance - Other	116	0	116		116	0		116
22	660	Advertising Expense	1	0	1		1	0		1
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,160		1,160
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0
25	670	Bad Debt Expense	256	0	256		256	0		256
26	675	Miscellaneous Expense	560	2,581	3,141		3,141	134		3,276
27										
28		TOTAL WATER O & M EXPENSES	20,841	621	21,582	0	21,582	5,115	0	26,677

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

Description: Allocated Expenses

Detail of Operation & Maintenance Expenses By Month - Water
Total O&M Expenses by Month

Florida Public Service Commission
Schedule: B-5
Page: 2 of 5
Preparer: S Szczygiel

48 Salaries
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the Test Year (unadjusted Per Books).

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Per Books Annual
1	601	Salaries & Wages - Employees	599	391	499	592	704	429	397	477	1,122	549	(290)	246	5,572
2	603	Salaries & Wages - Officers, Exec.	27	58	(111)	29	80	41	36	33	184	46	(194)	92	266
3	604	Employee Pensions & Benefits	222	229	156	92	175	210	208	157	184	216	245	218	2,367
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	185	148	148	188	208	205	208	191	216	182	191	196	2,184
6	616	Fuel for Purchased Power	219	0	0	184	0	22	0	0	0	135	0	228	780
7	618	Chemicals	0	0	0	0	76	46	0	0	102	0	0	46	270
8	620	Materials & Supplies	2	425	(335)	2	2	5	88	127	28	17	(19)	606	961
9	631	Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	28
10	632	Contractual Services - Accounting	23	20	20	(59)	12	12	12	12	(0)	12	12	(58)	(30)
11	633	Contractual Services - Legal	4	4	5	5	5	5	6	6	45	7	(40)	5	68
12	634	Contractual Services - Mgmt. Fee	134	134	148	196	191	177	129	76	252	139	175	149	1,900
13	635	Contractual Services - Testing	113	113	140	113	113	48	113	182	93	48	88	136	1,350
14	636	Contractual Services - Other	208	188	182	196	202	191	204	208	484	208	(80)	491	2,885
15	641	Rental of Building/Real Prop.	18	18	23	18	21	20	24	24	190	31	(168)	20	239
16	642	Rental of Equipment	1	1	2	1	2	2	2	2	15	2	(13)	2	18
17	650	Transportation Expenses	92	102	101	97	113	102	93	119	39	118	177	99	1,249
18	655	Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	88
19	657	Insurance - General Liability	29	29	23	29	29	29	29	23	29	29	29	29	350
20	658	Insurance - Workman's Comp.	4	4	4	4	4	4	4	4	4	4	4	4	58
21	659	Insurance - Other	10	10	10	10	10	10	10	10	10	10	10	10	116
22	660	Advertising Expense	0	0	0	0	0	0	0	0	1	0	(1)	0	1
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	182	28	193	(288)	37	47	(16)	19	371	(511)	194	146	356
26	675	Miscellaneous Expense	39	76	48	75	42	42	46	50	388	61	(940)	42	569
27															
28		TOTAL WATER O & M EXPENSES	2,095	1,909	1,913	1,499	2,142	1,804	1,661	1,778	3,890	1,749	(121)	2,897	20,941

11148
7372
2421
20941

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

CW 8/18

52

Florida Public Service Commission
Schedule: B-5
Page: 3 of 5
Preparer: B Szczygiel

Detail of Operation & Maintenance Expenses By Month - Water
Direct Expenses by Month

48 Months
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Direct O & M expenses by primary account for each month of the Test Year.

Line No.	Account No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	601	Salaries & Wages - Employees	685	264	369	442	667	382	229	362	220	399	409	150	4,486
2	603	Salaries & Wages - Officers, Exec.	0	(3)	(3)	(3)	0	(3)	(3)	0	(6)	0	0	(3)	(3)
3	604	Employee Pensions & Benefits	0	(3)	(39)	(136)	(44)	(3)	(10)	(58)	(3)	0	0	0	(291)
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	164	146	146	165	205	234	201	169	202	149	142	193	2,137
6	616	Fuel for Purchased Power	219	0	0	184	0	22	0	0	0	135	0	228	780
7	618	Chemicals	0	0	0	0	75	45	0	0	102	0	0	48	270
8	620	Materials & Supplies	0	424	(388)	0	0	3	80	134	4	13	0	509	683
9	631	Contractual Services - Engineering	3	3	3	3	2	3	3	3	0	0	0	0	25
10	632	Contractual Services - Accounting	0	0	0	(57)	0	0	0	0	(0)	(0)	0	0	(57)
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634	Contractual Services - Mgmt. Fees	0	0	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	0	(0)
13	635	Contractual Services - Testing	113	113	140	113	113	48	113	102	91	48	91	139	1,278
14	636	Contractual Services - Other	98	94	94	94	94	94	94	94	94	91	91	376	1,369
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	0	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0
18	656	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	0
20	658	Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0
21	659	Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
22	666	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	158	30	134	(295)	38	48	(14)	20	368	(600)	99	146	271
26	675	Miscellaneous Expense	0	42	0	35	0	0	0	0	0	(10)	5	0	70
27															
28		TOTAL WATER O & M EXPENSES	1,577	1,107	600	805	1,148	937	761	1,029	1,085	388	811	1,765	11,146

PBC

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

Detail of Operation & Maintenance Expenses By Month - Water
Intercompany Expenses

49 Entities
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Florida Public Service Commission
Schedule: B-5
Page: 4 of 5
Preparer: S Szczygiel

Explanation: Provide a schedule of Allocated & Assessed Intercompany O & M expenses by primary account for each month of the Test Year.

Line No.	Account No.	Account Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603	Salaries & Wages - Officers, Exec.	12	14	(131)	12	12	28	14	12	19	19	12	15	31
3	604	Employee Pensions & Benefits	225	202	199	232	222	214	217	217	200	221	217	221	2,817
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Accounting	25	25	20	(12)	12	12	12	12	(7)	12	12	(89)	25
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634	Contractual Services - Mgmt. Fees	134	134	146	199	191	177	138	78	231	139	178	149	1,699
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636	Contractual Services - Other	77	60	62	72	76	66	73	76	60	60	65	62	808
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650	Transportation Expenses	96	108	109	104	120	109	101	126	104	126	119	106	1,328
18	655	Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	7	7	88
19	657	Insurance - General Liability	29	29	29	29	29	29	29	29	29	29	29	29	350
20	658	Insurance - Workman's Comp.	4	4	4	4	4	4	4	4	4	4	4	4	52
21	659	Insurance - Other	10	10	10	10	10	10	10	10	10	10	10	10	115
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27															
28		TOTAL WATER O & M EXPENSES	619	617	496	654	695	650	636	573	677	647	671	636	7,576

(A) See W/P 26-5.5 for Allocation I 26-5.12 P2
(B) See W/P 26-5.6 P4
(C) See W/P 26-5.7 P2
(D) See 26-5.8 P5
(E) See 26-5.8 P3
(F) See 26-5.8 P9
(G) 26-5.9 P2
(H) 26-5.10 P1 And 26-5.11 P2

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

Description: Allocated Expenses

Detail of Operation & Maintenance Expenses By Month - Water
Intercompany Expenses

Florida Public Service Commission
Schedule: B-5
Page: 5 of 5
Preparer: S Szczygiel

48 Studies
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of Allocated Intercompany O & M expenses by primary account for each month of the Test Year.

Line No.		(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Annual	(15) Allocation Ratio
1	601	Salaries & Wages - Employees	84	77	110	92	97	96	114	115	992	147	(799)	97	1,183	49.89%
2	603	Salaries & Wages - Officers, Exec.	18	14	20	17	18	18	21	21	185	27	(148)	18	208	8.39%
3	604	Employee Pensions & Benefits	(2)	(2)	(4)	(2)	(2)	(2)	(4)	(4)	(31)	(5)	27	(2)	(39)	-1.61%
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615	Purchased Power	1	1	2	1	1	1	2	2	14	2	(12)	1	17	0.72%
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620	Materials & Supplies	2	2	3	2	2	2	3	3	22	4	(19)	2	26	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(1)	-0.06%
11	633	Contractual Services - Legal	4	4	6	5	5	5	6	6	45	7	(40)	5	58	2.53%
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.04%
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	2	0	(1)	0	2	0.09%
14	636	Contractual Services - Other	27	25	35	29	31	31	37	37	289	47	(256)	31	384	16.02%
15	641	Rental of Building/Real Prop.	18	16	22	19	21	20	24	24	188	31	(165)	20	239	9.89%
16	642	Rental of Equipment	1	1	2	1	2	2	2	2	15	2	(13)	2	18	0.76%
17	650	Transportation Expenses	(6)	(6)	(8)	(7)	(7)	(7)	(8)	(8)	(66)	(11)	58	(7)	(85)	-3.49%
18	656	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660	Advertising Expense	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.06%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670	Bad Debt Expense	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)	(12)	(2)	11	(1)	(15)	-0.69%
26	675	Miscellaneous Expense	36	33	46	40	42	42	49	50	390	66	(346)	42	490	20.24%
27																
28		TOTAL WATER O & M EXPENSES	178	164	235	196	207	208	244	246	1,656	313	(1,709)	207	2,421	100.00%
		675666 Service & Sundry Input to be allocated to lines 1-26	178	164	235	196	207	208	244	246	1,656	313	(1,709)	207	2,421	✓

printed 5/16/2008 12:51 PM

PBC

Florida Intercompany Allocation Factors — formated by DTF 2/14/2008
2007 — source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Consol\Expenses\[Florida Intracompany Allocations - 2007.x

System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL Allocation July - Dec	In the AUF filing?	AUF Filing Revised Customer Count 7/31/07	AUF Filing Allocation July - Dec
48 Est - Water	6597	6597	Water	84	0.225%	85	0.224%	1	85	0.340%
Arredondo Estates - Water	[illegible]	6587	Water	239	0.639%	239	0.630%	1	239	0.956%
Arredondo Farms - Sewer	6389	6389	Wastewater	360	0.963%	360	0.949%	1	360	1.441%
Arredondo Farms - Water	[illegible]	[illegible]	Water	365	0.976%	365	0.962%	1	365	1.461%
Beecher's Point - Sewer	6439	6439	Wastewater	18	0.048%	18	0.047%	1	18	0.072%
Beecher's Point - Water	6438	6438	Water	52	0.139%	52	0.137%	1	52	0.208%
Carlton Village - Water	6405	6405	Water	238	0.637%	245	0.646%	1	245	0.980%
Castle Lake - Water	6555	6555	Water	108	0.289%	109	0.287%	0	-	0.000%
Chuluota - Sewer	6457	6457	Wastewater	602	1.610%	606	1.597%	1	606	2.425%
Chuluota - Water	6456	6456	Water	1,383	3.699%	1,420	3.741%	1	1,420	5.682%
East Lake Harris Estates - Water	6406	6406	Water	177	0.473%	177	0.466%	1	177	0.708%
Fairways - Sewer	6971	6971	Wastewater	-	0.000%	241	0.635%	0	-	0.000%
Fairways - Water	6970	6970	Water	-	0.000%	241	0.635%	0	-	0.000%
Fern Terrace - Water	6407	6407	Water	125	0.334%	125	0.329%	1	125	0.500%
Fl Central Commerce Park - Sewer	6461	6461	Wastewater	64	0.171%	65	0.171%	1	65	0.260%
Friendly Center - Water	6408	6408	Water	31	0.083%	31	0.082%	1	31	0.124%
Gibsonia Estates - Water	6433	6433	Water	196	0.524%	196	0.516%	1	196	0.784%
Grand Terrace - Water	6409	6409	Water	110	0.294%	110	0.290%	1	110	0.440%
Haines Creek - Water	6556	6556	Water	111	0.297%	111	0.292%	1	111	0.444%
Harmony Homes - Water	6462	6462	Water	64	0.171%	64	0.169%	1	64	0.256%
Hermits Cove - Water	6440	6440	Water	183	0.489%	183	0.482%	1	183	0.732%
Hobby Hills - Water	6410	6410	Water	104	0.278%	104	0.274%	1	104	0.416%
Holiday Haven - Sewer	6412	6412	Wastewater	111	0.297%	111	0.292%	1	111	0.444%
Holiday Haven - Water	6411	6411	Water	125	0.334%	125	0.329%	1	125	0.500%
Imperial Mobile Terrace - Water	6413	6413	Water	247	0.661%	248	0.653%	1	248	0.992%
Interlachen Lake/Park Manor - Water	6441	6441	Water	286	0.765%	288	0.759%	1	288	1.152%
Jasmine Lakes - Sewer	6391	6391	Wastewater	1,555	4.159%	1,553	4.092%	1	1,553	6.214%
Jasmine Lakes - Water	6574	6574	Water	1,563	4.180%	1,561	4.113%	1	1,561	6.246%
Jungle Den - Sewer	6468	6468	Wastewater	137	0.366%	137	0.361%	1	137	0.548%
Jungle Den - Water	6467	6467	Water	115	0.308%	115	0.303%	1	115	0.460%
Kenwood North - Water	6557	6557	Water	49	0.131%	49	0.129%	0	-	0.000%
Kings Cove - Sewer	6395	6395	Wastewater	200	0.535%	200	0.527%	1	200	0.800%
Kings Cove - Water	6595	6595	Water	210	0.562%	209	0.551%	1	209	0.836%
Kingswood - Water	6401	6401	Water	64	0.171%	64	0.169%	1	64	0.256%
Lake Gibson Estates - Sewer	6435	6435	Wastewater	319	0.853%	319	0.840%	1	319	1.276%
Lake Gibson Estates - Water	6434	6434	Water	843	2.255%	843	2.221%	1	843	3.373%
Lake Josephine - Water	6589	6589	Water	570	1.525%	573	1.510%	1	573	2.293%
Lake Osborne Est - Water	6558	6558	Water	469	1.254%	469	1.236%	1	469	1.877%
Lake Suzy - Sewer	6392	6392	Wastewater	269	0.719%	270	0.711%	1	270	1.080%
Lake Suzy - Water	6582	6582	Water	565	1.511%	565	1.489%	1	565	2.261%
Leisure Lakes - Sewer	6404	6404	Wastewater	282	0.754%	282	0.743%	1	282	1.128%
Leisure Lakes - Water	6403	6403	Water	290	0.776%	290	0.764%	1	290	1.160%
Morningview - Sewer	6415	6415	Wastewater	36	0.096%	36	0.095%	1	36	0.144%
Morningview - Water	6414	6414	Water	38	0.102%	38	0.100%	1	38	0.152%
Oakwood - Water	6402	6402	Water	231	0.618%	231	0.609%	1	231	0.924%
Ocala Oaks - Water	6577	6577	Water	1,816	4.857%	1,816	4.790%	1	1,816	7.265%
Orange Hill/Sugar Creek - Water	6436	6436	Water	243	0.650%	243	0.640%	1	243	0.972%
Palm Port - Sewer	6445	6445	Wastewater	106	0.284%	107	0.282%	1	107	0.428%
Palm Port - Water	6444	6444	Water	107	0.286%	108	0.285%	1	108	0.432%
Palm Terrace - Sewer	6430	6430	Wastewater	1,025	2.741%	1,025	2.701%	1	1,025	4.101%
Palm Terrace - Water	6429	6429	Water	1,186	3.172%	1,186	3.125%	1	1,186	4.746%
Palms MHP - Water	6416	6416	Water	62	0.166%	62	0.163%	1	62	0.248%
Park Manor - Sewer	6443	6443	Wastewater	31	0.083%	31	0.082%	1	31	0.124%
Park Manor - Water	6441	6442	Water	-	0.000%	-	0.000%	1	-	0.000%
Peace River - Sewer	6397	6397	Wastewater	95	0.254%	95	0.250%	0	-	0.000%
Peace River - Water	6600	6600	Water	98	0.262%	98	0.258%	0	-	0.000%
Picciola Island - Water	6417	6417	Water	149	0.399%	150	0.395%	1	150	0.600%
Pine Valley - Water	6560	6560	Water	47	0.126%	47	0.124%	0	-	0.000%
Piney Woods - Water	6418	6418	Water	179	0.479%	179	0.472%	1	179	0.716%
Pomona Park - Water	6446	6446	Water	177	0.473%	177	0.466%	1	177	0.708%
Quail Ridge - Water	6419	6419	Water	96	0.257%	96	0.253%	1	96	0.384%
Ravenswood - Water	6561	6561	Water	45	0.120%	45	0.119%	1	45	0.180%
River Grove - Water	6447	6447	Water	107	0.286%	107	0.282%	1	107	0.428%
Rosalie Oaks - Sewer	6386	6386	Wastewater	97	0.259%	97	0.256%	1	97	0.388%
Rosalie Oaks - Water	6562	6562	Water	97	0.259%	97	0.256%	1	97	0.388%
Sarasota - Sewer	6965	6965	Wastewater	7,311	19.554%	7,315	19.273%	0	-	0.000%
Sarasota - Water	6964	6964	Water	4,644	12.421%	4,649	12.249%	0	-	0.000%
Saratoga Harbour - Water	6451	6452	Water	-	0.000%	-	0.000%	1	-	0.000%
Sebring Lakes - Water	6933	6933	Water	77	0.206%	77	0.203%	1	77	0.308%
Silver Lake Oaks - Sewer	6449	6449	Wastewater	43	0.115%	43	0.113%	1	43	0.172%
Silver Lake Oaks - Water	6448	6448	Water	44	0.118%	44	0.116%	1	44	0.176%
Silver Lake/Western Shores - Water	6420	6420	Water	1,609	4.303%	1,611	4.245%	1	1,611	6.446%
Skycrest - Water	6421	6421	Water	122	0.326%	122	0.321%	1	122	0.488%
South Seas - Sewer	6831	6831	Wastewater	67	0.179%	68	0.179%	1	68	0.272%
St. John's Highlands - Water	6450	6450	Water	99	0.265%	99	0.261%	1	99	0.396%
Stone Mountain - Water	6422	6422	Water	10	0.027%	10	0.026%	1	10	0.040%

Description: Allocated Expenses

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

08/08

PBC

182 26-5.16

Florida Intercompany Allocation Factors 2007		formatted by DTF 2/14/2008 source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Conso\Expenses\Florida Intracompany Allocations - 2007.x					All FL		AUF Filing	
System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	Allocation July - Dec	In the AUF filing?	Revised Customer Count 7/31/07	Allocation July - Dec
Super Creek - Water	[illegible]	[illegible]	Water	-	0.000%	-	0.000%	1	-	0.000%
Summit Chase - Sewer	6396	6396	Wastewater	218	0.583%	218	0.574%	1	218	0.872%
Summit Chase - Water	6596	6596	Water	220	0.588%	220	0.580%	1	220	0.880%
Sunny Hills - Sewer	6472	6472	Wastewater	180	0.481%	180	0.474%	1	180	0.720%
Sunny Hills - Water	6471	6471	Water	579	1.549%	580	1.528%	1	580	2.321%
Tangerine - Water	6428	6428	Water	275	0.736%	285	0.751%	1	285	1.140%
The Meadows - Water	6659	6659	Water	53	0.142%	53	0.140%	0	-	0.000%
The Woods - Sewer	6388	6388	Wastewater	72	0.193%	72	0.190%	1	72	0.288%
The Woods - Water	6584	6584	Water	76	0.203%	76	0.200%	1	76	0.304%
Tomoka/Twin Rivers - Water	6469	6469	Water	271	0.725%	271	0.714%	1	271	1.084%
Valencia Terrace - Sewer	6424	6424	Wastewater	348	0.931%	349	0.920%	1	349	1.397%
Valencia Terrace - Water	6423	6423	Water	354	0.947%	354	0.933%	1	354	1.417%
Venetian Village - Sewer	6426	6426	Wastewater	95	0.254%	95	0.250%	1	95	0.380%
Venetian Village - Water	6425	6425	Water	165	0.441%	165	0.435%	1	165	0.660%
Village Water - Sewer	6390	6390	Wastewater	35	0.094%	35	0.092%	1	35	0.140%
Village Water - Water	6571	6571	Water	182	0.487%	184	0.485%	1	184	0.736%
Welaka/Saratoga - Water	6451	6451	Water	155	0.415%	155	0.408%	1	155	0.620%
West Citrus - Water	6563	6563	Water	66	0.177%	66	0.174%	0	-	0.000%
Western Shores - Water	[illegible]	6427	Water	-	0.000%	-	0.000%	1	-	0.000%
Wootens - Water	6453	6453	Water	29	0.078%	29	0.076%	1	29	0.116%
Zephyr Shores - Sewer	6432	6432	Wastewater	518	1.385%	517	1.362%	1	517	2.069%
Zephyr Shores - Water	6431	6431	Water	521	1.393%	521	1.373%	1	521	2.085%
				37,389	100.00%	37,954	100.00%		24,991	100.00%
							% Custs in filing		65.85%	

USED for allocations To the Systems

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Allocated Expenses
CJW 08/06

282

26-5.16

May 2007 Fuel Sample				
737010	0011583	Jun - 2007	$802.50	ok
737010	0041071	Jun - 2007	811.71	ok
737010	0610165	Jun - 2007	820.64	ok
737010	0041070	Jun - 2007	$855.42	ok
737010	0041029	Jun - 2007	$866.93	ok
737010	0041032	Jun - 2007	$887.12	ok
737010	0610163	Jun - 2007	$890.93	ok
737010	0041033	Jun - 2007	$913.05	ok
737010	0041069	Jun - 2007	$1,068.44	ok
737010	0041034	Jun - 2007	$1,134.62	ok
737010	0610174	Jun - 2007	1224.65	ok
737010	0510012	Jun - 2007	$1,242.39	ok
737010	0592159	Jun - 2007	$1,308.76	ok
		Total:	$12,827.16	
October 2007 Fuel Sample				
737010	0041032	Nov - 2007	$700.23	ok
737010	0041033	Nov - 2007	$788.69	ok
737010	0610172	Nov - 2007	$790.67	ok
737010	0041029	Nov - 2007	$863.03	ok
737010	0610165	Nov - 2007	$898.23	ok
737010	0041071	Nov - 2007	$916.11	ok
737010	0041036	Nov - 2007	$925.50	ok
737010	0610174	Nov - 2007	$964.15	ok
737010	0041034	Nov - 2007	$971.44	ok
737010	0041069	Nov - 2007	$1,076.59	ok
737010	0592159	Nov - 2007	$1,149.93	ok
737010	0610163	Nov - 2007	$1,153.36	ok
737010	0510012	Nov - 2007	$1,232.64	ok
		Total:	$12,430.57	

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-993-1-1
Description: Allocated Expenses

The Above Sample Expenses were Examined for the Proper Amount, Period, Classification, Non-utility Related, Non-Recurring, unreasonableness And imprudent.

5/10-6

PBC

June 2007 Leasing Sample

737010	0610176	Jul - 2007	$82.85	$413.23	$15.30	[redacted]	ok
737010	0610169	Jul - 2007		$391.27	$139.50		ok
737010	0510012	Jul - 2007		$463.71	$76.50		ok
737010	0041032	Jul - 2007	$71.85	$328.78	$151.32		ok
737010	0610170	Jul - 2007	$24.99	$391.27	$141.25		ok
737010	0610173	Jul - 2007	$69.93	$473.25	$14.40		ok
737010	0592159	Jul - 2007	$79.12	$401.57	$81.64		ok
737010	0510158	Jul - 2007		$493.28	$94.50		ok
737010	0011104	Jul - 2007	$37.30	$461.62	$101.93		ok
737010	0041023	Jul - 2007	$297.14	$328.78	$28.05		ok
737010	0041069	Jul - 2007	$59.98	$634.70	$8.70		ok
737010	0041034	Jul - 2007	$275.85	$328.78	$163.63		ok
737010	0041014	Jul - 2007	$289.49	$328.78	$168.51		ok
737010	0011109	Jul - 2007	$299.14	$461.62	$30.45		ok
737010	0011586A	Jul - 2007	$829.68	$297.33	$72.58		ok
		Total:	$2,417.32	$6,197.97	$1,288.26	$9,903.55	

November 2007 Leasing Sample

737010	0011104	Dec - 2007		$461.62	$49.50	[redacted]	ok
737010	0011109	Dec - 2007		$461.62	$49.50		ok
737010	0510158	Dec - 2007	$22.99	$493.28	$51.11		ok
737010	0041032	Dec - 2007	$179.90	$328.78	$67.97		ok
737010	0011586A	Dec - 2007	$246.97	$297.33	$32.79		ok
737010	0041069	Dec - 2007		$634.70	$15.50		ok
737010	0510160	Dec - 2007	$221.42	$407.27	$33.36		ok
737010	0041024	Dec - 2007	$286.93	$328.78	$79.62		ok
737010	0510012	Dec - 2007	$186.85	$463.71	$70.35		ok
737010	0510001	Dec - 2007	$540.04	$386.16	$47.62		ok
737010	0011583	Dec - 2007	$536.97	$367.29	$84.42		ok
737010	0610165	Dec - 2007	$1,203.15		$154.59		ok
737010	0041019	Dec - 2007	$920.65	$328.78	$120.36		ok
737010	0011584	Dec - 2007	$913.46	$371.15	$115.23		ok
737010	0011157	Dec - 2007	$4,203.11		$323.77		ok
		Total:	$ 9,462.44	$5,330.47	$1,295.69	$16,088.60	

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

The Above Sampled Expenses were Reviewed for Proper Amount, Period, Classification, Non-Utility Related, Non-Recurring, Unreasonableness And Imprudent.

26-6.1

PBC

GE Fleet to be reconciled

			Total	
737010 0011586A	Dec 2007	$	577.09	Please note missing support of $6 which is being research by GE Fleet
737010 0510012	Dec 2007	$	720.91	Please note missing support of $11 which is being research by GE Fleet
737010 0041069	Dec 2007	$	650.20	Please note missing support of $10 which is being research by GE Fleet
737010 0510160	Dec 2007	$	662.05	Please note missing support of $5.35 which is being research by GE Fleet

The Above Amounts DEEMED immaterial and No further Action Required.

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Allocated Expenses
CW 06/08

26-6.2

PBC

AUF AR #18-2 **November 2007 Medical Billing**

Group	Name	Level	Total Premium	Employer	RX	Vision
15	Davis, Michael N	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Day, Mary J.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Dean, William A.	S-B	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Evans, David E	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Guth, Nancy L.	S-B	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Hennessy, William J.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Ledbetter, Kenneth E	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Link, Lucas J.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Marriott, Ralph A.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	McCarthy, Terence J	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	McGee, Lona P.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Miller, Joan C.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Muldoon, Dennis	S-B	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Pfeffer, Jeffrey	S-B	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Rodriguez, Bernardo R	S-B	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Stanfield, Michael P.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Stevens, Carl A.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Thompson, Paul D.	S-B	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Weaver, Daniel A.	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Worrell, John R	S-A	$476.03	$ 406.50	$ 68.28	$ 1.25
15	Furlow, John K.	PC-A	$808.38	$ 691.05	$ 116.08	$ 1.25
15	Smith, Carl D.	PC-B	$808.38	$ 691.05	$ 116.08	$ 1.25
15	Aldrich, Howard J.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Edwards, Earl J.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Farrington, Randle D.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Farris, Patrick A.	HW-B	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Fenn-Martin, Jo L.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Girau-Ortiz, Eduardo	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Hostetler, Donald E.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Kissick, Gary M.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Maio, Phillip J.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	McClure, Candice M.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	McNair, Wesley L	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Michaelsen, Adam R.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Miller, Deborah A.	HW-B	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Moore, Curtis N.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Paver, Robert JM	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Pitzer, Jean H	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Turner, Lynn M.	HW-A	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Williams, Patricia R.	HW-B	$950.81	$ 813.00	$ 136.56	$ 1.25
15	Boyce, Ronnie C.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Boyd, Charles J	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Brown, Howard J.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Chamberlain, Johnny A.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Desmarais, Allan D.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Fontaine, William M	F-B	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Fuller, Steve L	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Gray, Roger A.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Grisham, Steven E.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Hahn, Jerry L.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25

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

CW 08/08

The Above Sampled Expenses were Reviewed for Proper Amount, Period, Classification, Non-Utility Related Non-Recurring, Unreasonableness and Improvement, Through WP 27-7.3

PBC

27-7

AUF AR #18-2 **November 2007 Medical Billing**

15	Haring, John David	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Heath, Brian E.	F-B	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Hens, Brett H.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Lihvarcik, John Michael	F-B	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	March, Mark R.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	McKee, Jay W.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Sweat, Darrell L.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Trendel, William E.	F-A	$1,425.59	$ 1,219.50	$ 204.84	$ 1.25
			$53,912.56	$46,097.10	$7,742.96	$72.50

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

PBC

26-7.1

AUF AR #18-2

January 2007 Medical Billing

Group	Name		Level	Total Premium	Employer	RX	Vision
15	Davis	Michael	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Day	Mary	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Dean	William	S-B	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Evans	David	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Guth	Nancy	S-B	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Harris	Dion	S-B	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Hennessy	William	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Janosky	Allen	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Johnson	Dalton	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Ledbetter	Kenneth	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Marriott	Ralph	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	McCarthy	Terence	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	McGee	Lona	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Miller	Joan	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Rodriguez	Bernardo	S-B	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Stanfield	Michael	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Stevens	Carl	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Thompson	Paul	S-B	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Uchuya	Jaime	S-B	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Worrell	John	S-A	$ 476.03	$ 406.50	$ 68.28	$ 1.25
15	Furlow	John	PC-A	$ 808.38	$ 691.05	$ 116.08	$ 1.25
15	Gerardo	Alfred	PC-A	$ 808.38	$ 691.05	$ 116.08	$ 1.25
15	Hahn	Jerry	PC-A	$ 808.38	$ 691.05	$ 116.08	$ 1.25
15	Smith	Carl	PC-B	$ 808.38	$ 691.05	$ 116.08	$ 1.25
15	Aldrich	Howard	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Boas	Lester	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Edwards	Earl	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Farrington	Randle	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Farris	Patrick	HW-B	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Fenn-Martin	Jo	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Girau-Ortiz	Eduardo	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Hostetler	Donald	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Kissick	Gary	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Maio	Phillip	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	McClure	Candice	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	McNair	Wesley	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Michaelsen	Adam	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Miller	Deborah	HW-B	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Moore	Curtis	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Paver	Robert	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Pitzer	Jean	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Stiegler	Dianna	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Turner	Lynn	HW-A	$ 950.81	$ 813.00	$ 136.56	$ 1.25
15	Neal	Martin	PD-A	$ 1,045.77	$ 894.30	$ 150.22	$ 1.25
15	Boyce	Ronnie	F-A	$ 1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Boyd	Charles	F-A	$ 1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Brown	Howard	F-A	$ 1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Chamberlain	Johnny	F-A	$ 1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Connolly	Gerard	F-B	$ 1,425.59	$ 1,219.50	$ 204.84	$ 1.25
15	Desmarais	Allan	F-A	$ 1,425.59	$ 1,219.50	$ 204.84	$ 1.25

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1
Description: Allocated Expenses
CJW 04/09

PBC

26.7.2

AUF AR #18-2 **January 2007 Medical Billing**

15	Fontaine	William	F-B	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Fuller	Steve	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Grisham	Steven	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Haring	John	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Heath	Brian	F-B	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Hens	Brett	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Lihvarcik	John	F-B	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	March	Mark	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	McKee	Jay	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Muldoon	Dennis	F-B	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Sweat	Darrell	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
15	Trendel	William	F-A	$	1,425.59	$	1,219.50	$	204.84	$ 1.25
				$	57,525.90	$	49,186.50	$	8,261.90	$ 77.50

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

PBC

26-7.3

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

CW 08/08

1144 26-8

Detail of Operation & Maintenance Expenses By Month - Combined Water & Sewer
Total O&M Expenses by Month

Florida Public Service Commission

Florida Admin

Schedule: B-5/B-6
Page: 1 of 3
Preparer: Rick Dreger

Schedule Year Ended: 12/31/2007
Historical [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (Unadjusted Per Books).

Line No.	Account No. and Name	(1) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2007 Dec	(13) Total Per Books Annual	(14)
1	301/701 Salaries & Wages - Employees	84,429	89,882	78,696	71,431	75,812	B 90,883	89,034	88,736	80,272	93,076	86,431	A 89,825	1,001,576	46.8%
2	303/703 Salaries & Wages - Officers, Exec.	11,548	11,249	10,258	15,678	17,073	16,519	10,787	12,760	15,116	14,585	14,458	10,277	163,805	8.8%
3	304/704 Employee Pensions & Benefits	(997)	(1,017)	(6,057)	(2,925)	(2,407)	(2,857)	(2,219)	(5,369)	(2,862)	(1,880)	(2,888)	(2,630)	(34,419)	-1.9%
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
	710 Purchased Sewage Treatment														0.0%
	711 Sludge Removal Expense														0.0%
5	311/711 Purchased Power	1,114	1,169	1,066	1,121	1,398	1,472	1,630	1,667	1,661	1,514	1,402	175	15,420	0.7%
6	318/711 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
7	618/711 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
8	320/721 Materials & Supplies	2,472	(3,827)	C 12,965	1,882	2,858	D 3,970	929	69	540	1,755	117	1,107	24,327	1.1%
9	331/731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
10	332/732 Contractual Services - Accounting	0	0	0	(0)	(0)	(0)	67	1	(109)	108	1	(571)	(503)	0.0%
11	333/733 Contractual Services - Legal	(55)	2,548	E 6,123	3,442	2,180	3,984	0	101	4,567	720	5,525	F 20,668	49,793	2.3%
12	334/734 Contractual Services - Mgmt. Fees	(0)	0	0	(0)	0	(0)	726	19,304	(19,723)	(523)	209	(150)	845	0.0%
13	335/735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	43	1,777	1,820	0.1%
14	336/736 Contractual Services - Other	22,691	24,372	25,080	24,542	28,866	27,342	G 33,828	32,283	24,440	H 27,353	22,186	H 28,570	321,204	15.0%
15	341/741 Rental of Building/Real Prop.	16,547	L 19,381	18,040	17,111	17,148	17,113	17,113	17,421	K 17,281	17,309	17,309	H 19,636	211,366	9.9%
16	342/741 Rental of Equipment	2,216	744	1,341	2,776	1,139	540	M 2,186	441	635	2,629	492	1,181	16,221	0.8%
17	350/750 Transportation Expenses	(7,174)	(7,627)	(5,978)	(4,777)	(7,268)	(8,327)	(5,567)	(8,564)	(4,947)	(6,662)	(6,609)	(5,609)	(79,289)	-3.4%
18	355/755 Insurance - Vehicle	0	0	0	0	0	0	41	0	0	(0)	(0)	(0)	42	0.0%
19	357/757 Insurance - General Liability	(0)	0	0	(0)	0	0	164	2	0	0	(0)	0	166	0.0%
20	358/758 Insurance - Workman's Comp.	0	0	0	0	0	0	25	0	(0)	0	(0)	0	25	0.0%
21	359/759 Insurance - Other	(0)	(0)	0	0	(0)	(0)	54	1	0	0	(0)	(0)	55	0.0%
22	360/760 Advertising Expense	0	0	0	0	0	0	0	0	1,050	0	0	0	1,050	0.0%
23	366/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
24	367/767 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
25	370/771 Bad Debt Expense	0	0	0	(175)	0	0	0	175	(20,793)	(3,394)	7,366	3,357	(13,483)	-0.6%
26	375/771 Miscellaneous Expense	20,833	35,542	36,211	P 39,028	33,765	38,498	34,808	37,036	O 41,977	35,260	32,866	N 47,317	432,738	20.2%
27	TOTAL WATER O & M EXPENSES	153,491	182,086	183,623	186,834	189,973	191,107	191,415	196,094	140,126	182,050	177,966	226,655	2,139,380	100.0%
	426 Misc Income Deductions	2,627	577	488	1,166	6,662	2,883	41,808	24,669	2,213,899	24,648	(2,318,178)	25,599	25,999	
	675/775-883 Allocations	(155,118)	(182,645)	(184,089)	(170,002)	(176,525)	(189,970)	(230,340)	(222,914)	(2,281,700)	(306,018)	2,102,249	(218,880)	(2,164,048)	
	Unbilled Carryover							(2,884)	161	(102,122)	101,019	38,961	(35,322)	3	

A-P Samples for Review

A-See WP 26-8 P2 for An Example

printed 4/15/2008 1:49 PM

PBC

A

AUF AR #22-3 **Aqua Lawson System Journal Entry Details**

Month	AU	AC	JE	Amount	Description
12	6957	601319	14	35.85	Expense accrual
12	6957	601319	24	93.21	Expense accrual
12	6957	601810	1	1,107.35	Summarized transaction
12	6957	601810	14	1,349.77	Summarized transaction
12	6957	601810	24	1,879.45	Summarized transaction
12	6957	601819	14	171.68	Expense accrual
12	6957	701110	6	-1,596.41	Payroll Accrual
12	6957	701110	28	-191.68	Vacation Accr true up
12	6957	701110	32	163.47	Payroll Accrual
12	6958	601110	6	-2,409.45	Payroll Accrual
12	6958	601110	28	-289.3	Vacation Accr true up
12	6958	601110	32	246.72	Payroll Accrual
12	6958	601810	1	2,675.95	Summarized transaction
12	6958	601810	14	2,225.51	Summarized transaction
12	6958	601819	1	65.3	Expense accrual
12	6958	601819	14	32.65	Expense accrual
12	6958	701810	1	632.14	Expense accrual
12	6958	701810	14	541.83	Expense accrual
12	6960	601110	6	-3,692.70	Payroll Accrual
12	6960	601110	28	-443.38	Vacation Accr true up
12	6960	601110	32	378.12	Payroll Accrual
12	6960	601810	1	1,151.41	Summarized transaction
12	6960	601810	14	684.1	Summarized transaction
12	6960	601810	24	1,582.83	Summarized transaction
12	6960	601819	1	729.04	Summarized transaction
12	6960	601819	14	689.04	Summarized transaction
12	6960	601819	24	529.82	Summarized transaction
12	6960	701810	24	361.22	Expense accrual
12	9001	601110	6	-36,075.07	Payroll Accrual
12	9001	601110	28	-4,331.47	Vacation Accr true up
12	9001	601110	32	3,693.93	Payroll Accrual
12	9001	601710	1	2,296.30	Summarized transaction
12	9001	601710	14	2,207.41	Summarized transaction
12	9001	601710	24	1,663.19	Summarized transaction
12	9001	601719	1	89.42	Summarized transaction
12	9001	601719	14	249.49	Expense accrual
12	9001	601719	24	118.18	Expense accrual
12	9001	601810	1	43,006.16	Summarized transaction
12	9001	601810	14	27,016.99	Summarized transaction
12	9001	601810	24	39,496.05	Summarized transaction
12	9001	601819	1	9.38	Expense accrual
12	9001	601819	24	68.21	Expense accrual
12	9001	701810	1	760.21	Summarized transaction
12	9001	701810	14	2,140.90	Summarized transaction
12	9001	701810	24	2,412.39	Summarized transaction
				93,525.21	

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

284
86-8

PBC

Mo.	AU	AC	Short A/C	Amount	Description	Comments
12	9001	601810	601	43,006.16	Summarized transaction	ok
12	9001	601810	601	27,016.99	Summarized transaction	ok
12	9001	601810	601	39,496.05	Summarized transaction	ok
6	9001	601110	601	37,169.42	Payroll Accrual	ok
6	9001	601810	601	35,012.74	Summarized transaction	ok
6	9001	601810	601	25,320.98	Summarized transaction	ok
3	9001	620400	620	7,916.23	Stenner pumps will be capital	ok
3	6958	620600	620	4,380.34	22358Sunstate Meter & Supp	ok
6	6958	620300	620	833.74	21333USA BLUE BOOK	ok
6	9001	620300	620	664.16	21333USA BLUE BOOK	ok
6	9001	720400	720	1,343.06	28985RILEY & COMPANY INC.	ok
3	9001	633800	633	2,429.86	20876ABEL BAND RUSSELL COL	ok
12	9001	633800	633	5,000.00	35139MICHAEL B TWOMEY ATTO	ok
12	9001	633800	633	4,007.56	29950RUTLEDGE, ECENIA, PUR	ok
7	9001	636700	636	4,263.71	18-400 NATL BILLINGS	ok
7	9001	636700	636	3,003.10	18-600 EST CALL CNTR MANAGE	ok
7	9001	636700	636	7,015.95	18-9 ADMINISTRATIVE	ok
7	9001	636720	636	10,051.03	Accr workflow postage actual	ok
7	9001	636800	636	2,500.00	20569GEORGE LANE JR	ok
7	9001	636800	636	2,100.00	33868CYNERGY CONSULTING LL	ok
12	9001	636700	636	9,189.43	18-200 NATL CUST SERV MANAGE	ok
		TOTAL:		271,720.51		

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

CJW 08/08

The Above sample were Reviewed for the Proper Period, Classification, Amount, Whether Non utility Related, NON Recurring, Un Reasonable Nature and Amount.

384
26-8

PBC

Mo.	AU	AC	Short A/C	Amount	Description	Comments
12	9001	641800	641	8,726.69	21434J & H Development I L	ok
12	9001	641800	641	9,467.81	31599KRISTEN L BARTCA FAMI	ok
7	9001	642800	642	1,124.53	21533Pitney Bowes Inc	ok
12	9001	675800	675	1,168.63	Amort Lihvarcik relocation	ok
12	9001	675800	675	1,184.29	Carl Smith Relocation	ok
12	9001	675858	675	3,254.76	November 2007 Bank Fees	ok
12	9001	675808	675	8,072.51	1260VERIZON WIRELESS	ok
9	9001	675830	675	4,486.74	32106TRI STATE FINANCIAL P	ok
9	9001	675824	675	271.67	Amortize AWWA dues	ok
9	9001	675824	675	750.68	Amort AWWA subscription	ok
		TOTAL:		38,508.31		

The Above SAMPLE were Reviewed for the Proper PERIOD, Classification, Amount, whether - NON Utility Related, NON Recurring, UNREASONABLENESS And; Imprudent.

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Allocated Expenses CC 8/04

4044
26-8

PBC

Month	AU	AC	JE	Amount	Description	Comments
6	400	601710	6	37,045.36	Summarized transaction	ok
6	9	601110	11	95,291.94	Payroll Accrual	ok
6	400	636700	4	8,717.79	Recl Print Shop-Zipck Communic	ok
6	200	636700	5	3,730.49	Add'l AP Accrual	ok
6	610	641700	1	5,118.95	29768BEACON VENTURES, LLC	ok
6	620	641700	2	5,016.75	30792HERITAGE ARCADE, INC.	ok
6	200	641700	10	18,838.67	Rent	ok
6	600	675800	14	1,000.00	Incentive Accrual	ok
6	610	675808	3	1,681.20	553AT&T	ok
6	610	408139	2	2,350.82	Accrue NC Personal Prop Tax	ok
6	9	408121	16	13,832.52	Summarized transaction	ok
9	400	601710	1	38,046.04	Summarized transaction	ok
9	100	636700	16	16,250.00	AP Accrual-Corp Exec Board	ok
9	200	641700	10	18,838.67	Rent	ok
9	600	675808	3	43,062.17	QWEST *COMMERCIAL SVC	ok
9	9	408121	10	14,601.81	Summarized transaction	ok
		TOTAL:		323,423.18		

The Above SAMPLED Expenses were EXAMINED for the Proper Amount, PERIOD, CLASSIFICATION, NONUTILITY Related NON RECURRING, UNREASONABLENESS And IMPRUDENT.

See WP 26-9 pg 2 & 3 for an itemized LIST of the Above Expenses as An EXAMPLE.

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

1013
26-9

PBC

DR 30

Month	AU	AC	JE	Amount	Description
6	9	601110	11	-75,499.04	Payroll Accrual
6	9	601110	11	95,291.94	Payroll Accrual
6	100	601710	6	21,405.13	Summarized transaction
6	200	601710	6	6,099.34	Summarized transaction
6	201	601710	6	20,359.63	Summarized transaction
6	202	601710	6	5,929.14	Summarized transaction
6	300	601710	6	13,801.57	Summarized transaction
6	400	601710	6	37,045.38	Summarized transaction
6	600	601710	6	3,966.43	Summarized transaction
6	601	601710	6	16,950.65	Summarized transaction
6	602	601710	6	10,495.39	Summarized transaction
6	610	601710	6	6,723.46	Summarized transaction
6	611	601710	6	9,885.78	Summarized transaction
6	612	601710	6	8,704.24	Summarized transaction
6	620	601710	6	3,838.10	Summarized transaction
6	621	601710	6	8,278.31	Summarized transaction
6	622	601710	6	7,757.47	Summarized transaction
6	100	601710	16	21,405.13	Summarized transaction
6	200	601710	16	3,531.14	Summarized transaction
6	201	601710	16	20,492.99	Summarized transaction
6	202	601710	16	5,929.12	Summarized transaction
6	300	601710	16	14,823.97	Summarized transaction
6	400	601710	16	37,045.39	Summarized transaction
6	600	601710	16	3,966.44	Summarized transaction
6	601	601710	16	17,878.69	Summarized transaction
6	602	601710	16	11,261.30	Summarized transaction
6	610	601710	16	6,723.46	Summarized transaction
6	611	601710	16	9,878.10	Summarized transaction
6	612	601710	16	7,708.53	Summarized transaction
6	620	601710	16	3,838.10	Summarized transaction
6	621	601710	16	9,142.28	Summarized transaction
6	622	601710	16	7,748.35	Summarized transaction
6	202	601710	3	-9	Evelyn Bruce;Jury Duty
6	202	601710	3	-1.87	Evelyn Bruce;Jury Duty
6	201	601719	6	3,161.69	Summarized transaction
6	202	601719	6	86.58	Summarized transaction
6	300	601719	6	220.59	Summarized transaction
6	400	601719	6	3,689.12	Summarized transaction
6	601	601719	6	15.5	Expense accrual
6	602	601719	6	577.58	Summarized transaction
6	611	601719	6	15.02	Expense accrual
6	621	601719	6	9.7	Expense accrual
6	622	601719	6	13.71	Expense accrual
6	201	601719	16	3,751.71	Summarized transaction
6	300	601719	16	161.28	Summarized transaction
6	400	601719	16	3,990.07	Summarized transaction
6	601	601719	16	34.89	Summarized transaction
6	602	601719	16	348.55	Summarized transaction
6	611	601719	16	16.48	Summarized transaction
6	612	601719	16	23.36	Expense accrual
6	100	601810	7	283.14	Vacation Accrual

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

CW 08/08

2d3
269

PBC

6	200	601810	7	138.19	Vacation Accrual
6	201	601810	7	110.55	Vacation Accrual
6	202	601810	7	110.63	Vacation Accrual
6	300	601810	7	-797.13	Vacation Accrual
6	400	601810	7	138.06	Vacation Accrual
6	600	601810	7	-266.32	Vacation Accrual
6	601	601810	7	-201.78	Vacation Accrual
6	602	601810	7	378.45	Vacation Accrual
6	610	601810	7	552.57	Vacation Accrual
6	611	601810	7	-1,247.86	Vacation Accrual
6	612	601810	7	-183	Vacation Accrual
6	620	601810	7	-51.89	Vacation Accrual
6	621	601810	7	-1,450.01	Vacation Accrual
6	622	601810	7	-1,563.20	Vacation Accrual
				394,461.25	

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Prt 080121-WS; ACN 08-093-1-I
Description: Allocated Expenses
C3
08/08

3 of 3
26-9

PBC

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 CHARLESTON J. WINSTON,** Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT CJW-5: Audit Work Papers for Finding 19

AUDIT FINDING NO. 20

SUBJECT: DEPRECIATION EXPENSE

26-4.1

AUDIT ANALYSIS: Aqua America, Inc. allocated to Aqua Utilities Florida, Inc., $17,352 for depreciation expenses in Account 403 – Depreciation Expenses.

The following is the Audit Staff's questions and the utility's responses for the above allocated depreciation expenses as shown on Affiliated Document Request 35, paraphrased:

1. **Question:** Are these plant items already included in the allocation from Aqua America, Inc., to Aqua Utilities Florida, Inc., along with depreciation?
   Response: No, these are other Service Company assets.

2. **Question:** Provide total Aqua America, Inc., plant in service and the allocated portion to the states including Florida.
   Response: Aqua America, Inc. plant in service associated with these depreciation expenses is not being allocated, just the depreciation expenses are being allocated.

26-4.5

3. **Question:** Why is this depreciation expense accruals being included with Operation and Maintenance Expenses instead of depreciation expenses?
   Response: Since this plant is recorded on the Service Company books, not the Florida or Aqua Utilities Florida, Inc. books, it is treated as a management fee instead of depreciation.

4. **Question:** Is there a corresponding entry included in accumulated depreciation that is also being allocated to Aqua Utilities Florida, Inc? If so, please provide.
   Response: There is no corresponding accumulated depreciation being allocated, only the depreciation expenses.

The Audit Staff has audited the plant in service, accumulated depreciation, and depreciation expense that were allocated from Aqua America, Inc. to Aqua Utilities Florida, Inc for this rate proceeding.

The other Service Company assets were not allocated to Aqua Utilities Florida, Inc. for this rate proceeding, and therefore, its associated depreciation expenses of $17,352 should not be allocated and should be disallowed.

EFFECT ON THE GENERAL LEDGER IF THE FINDING IS ACCEPTED: There is no effect on general ledger.

EFFECT ON THE FILING IF THE FINDING IS ACCEPTED: Accounts 634 and 734 - Contractual Services – Management Fees should be reduced by $17,352.

The summary, Schedule 1, and the allocations of this adjustment to the individual utility systems, Schedule 2, are shown on the schedules following this finding.

SOURCE As Indicated

26-4

DEPRECIATION ACCRUALS ADJUSTMENT

Last Name/Vendor	Date	Description	Subsidiary	Amount	Acct Unit	Account	Florida	Total
Depreciation Adjustment	39119	Depre. Exp.	PSC ALL UTIL	(340.14)	422	403010	(14.42)	
Depreciation Accrual	39119	Depre. Exp.	PSC ALL UTIL	28,345.10	422	403010	1,201.83	
Depreciation Accrual	39142	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Adjustment	39163	Depre. Exp.	PSC ALL UTIL	340.14	422	403010	14.49	
Depreciation Accrual	39175	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Accrual	39204	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Accrual	39244	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	
Depreciation Accrual	39244	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,510.71	8,755.47
Depreciation Accrual	39303	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39325	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39351	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39387	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39420	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	
Depreciation Accrual	39438	Depre. Exp.	PSC ALL UTIL	35,462.77	422	403010	1,432.70	8,596.18
				418,435.57			17,351.65	17,351.65

26-4

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

08/15/08

Company's Expense Ledgers

SOURCE Doc Reqs 13, 23, 25, 31, 38

26-4.1

DEPRECIATION EXPENSE ADJUSTMENT

System Name	Combined Acct Unit	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
48 Est - Water	6597	Water	0.225%	0.224%	19.67	19.25	38.92
Arredondo Estates - Water	6569	Water	0.639%	0.630%	55.97	54.13	110.10
Arredondo Farms - Sewer	6389	Wastewater	0.963%	0.949%	84.30	81.54	165.84
Arredondo Farms - Water	6569	Water	0.976%	0.962%	85.47	82.67	168.14
Beecher's Point - Sewer	6439	Wastewater	0.048%	0.047%	4.22	4.08	8.29
Beecher's Point - Water	6438	Water	0.139%	0.137%	12.18	11.78	23.95
Carlton Village - Water	6405	Water	0.637%	0.646%	55.73	55.49	111.22
Castle Lake - Water	6555	Water	0.289%	0.287%	25.29	24.69	49.98
Chuluota - Sewer	6457	Wastewater	1.610%	1.597%	140.97	137.25	278.22
Chuluota - Water	6456	Water	3.699%	3.741%	323.86	321.61	645.48
East Lake Harris Estates -	6406	Water	0.473%	0.466%	41.45	40.09	81.54
Fairways - Sewer	6971	Wastewater	0.000%	0.635%	-	54.58	54.58
Fairways - Water	6970	Water	0.000%	0.635%	-	54.58	54.58
Fern Terrace - Water	6407	Water	0.334%	0.329%	29.27	28.31	57.58
Fl Central Commerce Park	6461	Wastewater	0.171%	0.171%	14.99	14.72	29.71
Friendly Center - Water	6408	Water	0.083%	0.082%	7.26	7.02	14.28
Gibsonia Estates - Water	6433	Water	0.524%	0.516%	45.90	44.39	90.29
Grand Terrace - Water	6409	Water	0.294%	0.290%	25.76	24.91	50.67
Haines Creek - Water	6556	Water	0.297%	0.292%	25.99	25.14	51.13
Harmony Homes - Water	6462	Water	0.171%	0.169%	14.99	14.50	29.48
Hermits Cove - Water	6440	Water	0.489%	0.482%	42.85	41.45	84.30
Hobby Hills - Water	6410	Water	0.278%	0.274%	24.35	23.55	47.91
Holiday Haven - Sewer	6412	Wastewater	0.297%	0.292%	25.99	25.14	51.13
Holiday Haven - Water	6411	Water	0.334%	0.329%	29.27	28.31	57.58
Imperial Mobile Terrace -	6413	Water	0.661%	0.653%	57.84	56.17	114.01
Interlachen Lake/Park Mai	6441	Water	0.765%	0.759%	66.97	65.23	132.20
Jasmine Lakes - Sewer	6391	Wastewater	4.159%	4.092%	364.14	351.74	715.88
Jasmine Lakes - Water	6574	Water	4.180%	4.113%	366.01	353.55	719.56
Jungle Den - Sewer	6468	Wastewater	0.366%	0.361%	32.08	31.03	63.11
Jungle Den - Water	6467	Water	0.308%	0.303%	26.93	26.05	52.98
Kenwood North - Water	6557	Water	0.131%	0.129%	11.47	11.10	22.57
Kings Cove - Sewer	6395	Wastewater	0.535%	0.527%	46.83	45.30	92.13
Kings Cove - Water	6595	Water	0.562%	0.551%	49.18	47.34	96.51
Kingswood - Water	6401	Water	0.171%	0.169%	14.99	14.50	29.48
Lake Gibson Estates - Sew	6435	Wastewater	0.853%	0.840%	74.70	72.25	146.95
Lake Gibson Estates - Wat	6434	Water	2.255%	2.221%	197.41	190.93	388.34
Lake Josephine - Water	6589	Water	1.525%	1.510%	133.48	129.78	263.26
Lake Osborne Est - Water	6558	Water	1.254%	1.236%	109.83	106.22	216.05
Lake Suzy - Sewer	6392	Wastewater	0.719%	0.711%	62.99	61.15	124.14
Lake Suzy - Water	6582	Water	1.511%	1.489%	132.31	127.97	260.27
Leisure Lakes - Sewer	6404	Wastewater	0.754%	0.743%	66.04	63.87	129.91
Leisure Lakes - Water	6403	Water	0.776%	0.764%	67.91	65.68	133.59
Morningview - Sewer	6415	Wastewater	0.096%	0.095%	8.43	8.15	16.58
Morningview - Water	6414	Water	0.102%	0.100%	8.90	8.61	17.51
Oakwood - Water	6402	Water	0.618%	0.609%	54.09	52.32	106.41
Ocala Oaks - Water	6577	Water	4.857%	4.790%	425.26	411.76	837.01
Orange Hill/Sugar Creek -	6436	Water	0.650%	0.640%	56.90	55.04	111.94
Palm Port - Sewer	6445	Wastewater	0.284%	0.282%	24.82	24.23	49.06
Palm Port - Water	6444	Water	0.286%	0.285%	25.06	24.46	49.52

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

CJW 8/19/08

SOURCE 26-4.6

26-4.2

DEPRECIATION EXPENSE ADJUSTMENT

System Name	Combined Acct	Water/ Wastewater	Allocation Jan - June	Allocation July - Dec	June Alloc Amount	Dec Alloc Amount	Total
Palm Terrace - Sewer	6430	Wastewater	2.741%	2.701%	240.03	232.15	472.18
Palm Terrace - Water	6429	Water	3.172%	3.125%	277.73	268.62	546.34
Palms MHP - Water	6416	Water	0.166%	0.163%	14.52	14.04	28.56
Park Manor - Sewer	6443	Wastewater	0.083%	0.082%	7.26	7.02	14.28
Park Manor - Water	6441	Water	0.000%	0.000%	-	-	-
Peace River - Sewer	6397	Wastewater	0.254%	0.250%	22.25	21.52	43.76
Peace River - Water	6600	Water	0.262%	0.258%	22.95	22.20	45.14
Picciola Island - Water	6417	Water	0.399%	0.395%	34.89	33.97	68.87
Pine Valley - Water	6560	Water	0.126%	0.124%	11.01	10.64	21.65
Piney Woods - Water	6418	Water	0.479%	0.472%	41.92	40.54	82.46
Pomona Park - Water	6446	Water	0.473%	0.466%	41.45	40.09	81.54
Quail Ridge - Water	6419	Water	0.257%	0.253%	22.48	21.74	44.22
Ravenswood - Water	6561	Water	0.120%	0.119%	10.54	10.19	20.73
River Grove - Water	6447	Water	0.286%	0.282%	25.06	24.23	49.29
Rosalie Oaks - Sewer	6386	Wastewater	0.259%	0.256%	22.71	21.97	44.68
Rosalie Oaks - Water	6562	Water	0.259%	0.256%	22.71	21.97	44.68
Sarasota - Sewer	6965	Wastewater	19.554%	19.273%	1,712.03	1,656.77	3,368.80
Sarasota - Water	6964	Water	12.421%	12.249%	1,087.50	1,052.95	2,140.45
Saratoga Harbour - Water	6451	Water	0.000%	0.000%	-	-	-
Sebring Lakes - Water	6933	Water	0.206%	0.203%	18.03	17.44	35.47
Silver Lake Oaks - Sewer	6449	Wastewater	0.115%	0.113%	10.07	9.74	19.81
Silver Lake Oaks - Water	6448	Water	0.118%	0.116%	10.30	9.97	20.27
Silver Lake/Western Shores	6420	Water	4.303%	4.245%	376.78	364.87	741.66
Skycrest - Water	6421	Water	0.326%	0.321%	28.57	27.63	56.20
South Seas - Sewer	6831	Wastewater	0.179%	0.179%	15.69	15.40	31.09
St. John's Highlands - Wate	6450	Water	0.265%	0.261%	23.18	22.42	45.61
Stone Mountain - Water	6422	Water	0.027%	0.026%	2.34	2.26	4.61
Sugar Creek - Water	6436	Water	0.000%	0.000%	-	-	-
Summit Chase - Sewer	6396	Wastewater	0.583%	0.574%	51.05	49.37	100.42
Summit Chase - Water	6596	Water	0.588%	0.580%	51.52	49.83	101.35
Sunny Hills - Sewer	6472	Wastewater	0.481%	0.474%	42.15	40.77	82.92
Sunny Hills - Water	6471	Water	1.549%	1.528%	135.59	131.36	266.95
Tangerine - Water	6428	Water	0.736%	0.751%	64.40	64.55	128.95
The Meadows - Water	6559	Water	0.142%	0.140%	12.41	12.00	24.42
The Woods - Sewer	6388	Wastewater	0.193%	0.190%	16.86	16.31	33.17
The Woods - Water	6564	Water	0.203%	0.200%	17.80	17.21	35.01
Tomoka/Twin Rivers - Wat	6469	Water	0.725%	0.714%	63.46	61.38	124.84
Valencia Terrace - Sewer	6424	Wastewater	0.931%	0.920%	81.49	79.04	160.54
Valencia Terrace - Water	6423	Water	0.947%	0.933%	82.90	80.18	163.07
Venetian Village - Sewer	6426	Wastewater	0.254%	0.250%	22.25	21.52	43.76
Venetian Village - Water	6425	Water	0.441%	0.435%	38.64	37.37	76.01
Village Water - Sewer	6390	Wastewater	0.094%	0.092%	8.20	7.93	16.12
Village Water - Water	6571	Water	0.487%	0.485%	42.62	41.67	84.29
Welaka/Saratoga - Water	6451	Water	0.415%	0.408%	36.30	35.11	71.40
West Citrus - Water	6563	Water	0.177%	0.174%	15.46	14.95	30.40
Western Shores - Water	6420	Water	0.000%	0.000%	-	-	-
Wootens - Water	6453	Water	0.078%	0.076%	6.79	6.57	13.36
Zephyr Shores - Sewer	6432	Wastewater	1.385%	1.362%	121.30	117.09	238.40
Zephyr Shores - Water	6431	Water	1.393%	1.373%	122.00	118.00	240.00
			100.000%	100.000%	8,755.47	8,596.18	17,351.65

FROM 26-4.1

SOURCE 26-4.6

26-4.3

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

CW 08/15/08

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 08/15/08
Dkt 080121-WS ; ACN 08-093-1-1
CW
Description: Depreciation Expense

26-4.12

FLORIDA SUNDRY EXPENSES SAMPLE

Last Name/Vendor	Date	Description	Subsidiary	Amount	Acct Unit	Account	Florida	Reason
Depreciation Accrual	4/3/2007	Depreciation Expense	PSC ALL UTIL	35,462.77	422	403010	1,510.71	Depreciation
Standby Letter of Credit AA	2/3/2007	Citizens Bank	PSC ALL UTIL	1,593.75	312	675858	67.58	Letter of Credit Fee
Standby Letter of Credit AA	2/3/2007	Citizens Bank	PSC ALL UTIL	1,770.71	312	675858	75.08	Letter of Credit Fee
30346ALSTIN ADVERTISING IN	6/5/2007	Advertisement	PSC ASI FLORIDA	969.12	410	604856	969.12	OK
12980INNOVATIVE PRINTING G	2/6/2007	Envelopes	PSC ALL UTIL	1,785.04	340	675819	75.69	OK
17666BERKSHIRE ASSOCIATES	2/3/2007	Tech Maintenance	PSC ALL UTIL	2,250.00	410	636820	95.40	OK
30346ALSTIN ADVERTISING IN	2/6/2007	Job Advertisement	PSC ALL UTIL	4,885.00	410	604856	207.12	OK
30346ALSTIN ADVERTISING IN	2/3/2007	Job Advertisement	PSC ALL UTIL	9,233.98	410	604856	391.52	OK
14535POZ INC	2/3/2007	Poz Inc. Polo Shirts	PSC ALL UTIL	1,650.50	420	675844	69.98	OK
33551CITRIX SYSTEMS, INC.	2/6/2007	Citrix Systems Server systems	PSC ALL UTIL	11,925.00	421	636820	505.62	OK
877BROUGHTON INTERNATION	2/6/2007	Broughton Int. Software	PSC ALL UTIL	33,952.63	421	636820	1,439.59	OK
30932APPIA INCORPORATED	2/6/2007	Appia Inc.	PSC ALL UTIL	38,520.00	421	636820	1,633.25	OK
20442VASQUEZ MANAGEMENT CC	2/3/2007	Behaviorial Health Care Svc	PSC ASI FLORIDA	379.44	410	604855	379.44	OK
AMOCO OIL 05697420	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	24.53	800	675846	24.53	OK
7-ELEVEN 25725 Q39	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	27.56	800	675846	27.56	OK
7-ELEVEN 17203 Q39	2/6/2007	Vehicle Fuel	PSC ASI FLORIDA	34.00	800	675846	34.00	OK
TOWNEPLACE SUITES ORLANDO	2/6/2007	Hotel	PSC ASI FLORIDA	140.63	800	675850	140.63	OK
HERTZ RENT-A-CAR	2/6/2007	Vehicle Rental	PSC ASI FLORIDA	190.05	800	675848	190.05	OK
10455LAWSON SOFTWARE	4/3/2007	Software Expenses	PSC ALL UTIL	42,214.94	421	636820	1,798.36	OK
15401PRICEWATERHOUSE COOPE	4/3/2007	Audit Expenses	PSC ALL UTIL	43,572.00	320	632800	1,856.17	OK
15591DICCICCO BATTISTA COM	6/5/2007	Advertisement	PSC ALL UTIL	16,470.00	500	660800	701.62	OK
20417GLOBAL TAX MANAGEMENT	4/3/2007	Tax Compliance	PSC AQUA	20,362.22	321	636800	3,127.64	OK
20417GLOBAL TAX MANAGEMENT	5/22/2007	Tax Compliance	PSC ALL UTIL	30,278.16	321	636800	1,289.85	OK
29484SEBRING INTERNATIONAL	3/22/2007	Job Openings	PSC ASI FLORIDA	1,000.00	410	604856	1,000.00	OK
29854LISA E DELEON	6/5/2007	Legal Research	PSC ASI FLORIDA	640.32	305	675847	640.32	OK
29952WILLIARD S. DETWEILER	5/22/2007	Marketing Services	PSC AQUA SOUTH	5,000.00	250	636800	935.50	OK
30932APPIA INCORPORATED	5/22/2007	Computer Support	PSC ALL UTIL	19,260.00	421	636820	820.48	OK
31507NORTH HIGHLAND COMPAN	5/22/2007	A/P Processing	PSC ALL UTIL	28,635.00	300	636800	1,219.85	OK
31666PRESIDIO CORPORATION	5/22/2007	Software Renewal	PSC ALL UTIL	24,517.94	421	636810	1,044.46	OK
33164MILLER RESOURCE GROUP	6/5/2007	Hiring Services	PSC ASI FLORIDA	23,005.50	410	604864	23,005.50	OK
33708CORPORATE EXECUTIVE B	5/22/2007	Legal Research	PSC ALL UTIL	13,300.00	400	633800	566.58	OK
34188NICE SYSTERM INC.	5/23/2007	Maintenance Agreement	PSC ALL UTIL	20,333.98	421	636810	866.23	OK
XRT Maintenance Charge	2/3/2007	Globe Training	PSC ALL UTIL	3,212.50	312	636820	136.21	Out of Period
XRT Maintenance Charge	2/3/2007	Globe Training	PSC ALL UTIL	7,875.00	312	636820	333.90	Out of Period
19787PRESTON PLUS INC.	2/6/2007	Temp Services	PSC ALL UTIL	1,273.20	340	636640	53.98	Out of Period
20009MONARCH STAFFING LLC	2/3/2007	Temp Services	PSC ALL UTIL	1,347.23	340	636640	57.12	Out of Period
20009MONARCH STAFFING LLC	2/6/2007	Temp Services	PSC ALL UTIL	1,526.11	340	636640	64.71	Out of Period
32817NEIBAUER PRESS	2/3/2007	Envelopes	PSC ALL UTIL	2,171.38	410	604869	92.07	Out of Period
14332MORGAN, LEWIS & BOCKI	3/22/2007	Attorneys Fees	PSC ALL UTIL	14,695.28	405	633800	626.02	Out of Period
20417GLOBAL TAX MANAGEMENT	2/6/2007	Preparation - Tax Basis Balance	PSC AQUA	16,346.00	321	636800	2,510.75	Out of Period
33839WASHINGTON POST	4/3/2007	Job Openings	PSC ALL UTIL	2,487.50	410	604856	105.97	Out of Period
GTM CREDIT TO INDIANA	3/6/2007	Preparation - Tax Basis Balance	PSC AQUA	6,143.00	320	636800	943.56	Out of Period
Recl From 604864 Augustine, In	5/22/2007	Candidate Development	PSC ALL UTIL	31,500.00	410	604856	1,341.90	Out of Period
Y/E Reclass to Co 10	2/3/2007	Preparation - Tax Basis Balance	PSC AQUA	38,834.70	321	636800	5,965.01	Out of Period
12755NICHOLAS DE BENEDICTI	2/6/2007	Travel Expenses	PSC ALL UTIL	254.01	200	675846	10.77	Out of Period;
12755NICHOLAS DE BENEDICTI	2/6/2007	Travel Expenses	PSC ALL UTIL	301.00	200	675849	12.76	Out of Period
13277ADP INVESTOR COMMUNIC	3/22/2007	Shareholders Svs	PSC ALL UTIL	47,833.22	230	675830	2,037.70	Shareholders Svs
30388COMPUTERSHARE SHAREHC	4/3/2007	Shareholders Svs	PSC ALL UTIL	22,477.65	230	636800	957.55	Shareholders Svs
13277ADP INVESTOR CO	3/22/2007	Shareholders Svs	PSC ALL UTIL	47,833.22	230	636800	2,037.70	Shareholders Svs
30388 COMPUTERSHARE S	4/3/2007	Shareholders Svs	PSC ALL UTIL	25,882.16	230	636800	1,102.58	Shareholders Svs
		Total:		705,377.93			65,099.67	

26-4.14

Company's Response Lee Days
SOURCE Doc Regs 13:31

Please see the response below and attachment.

Stan

From: Drager, Richard L.
Sent: Wednesday, July 30, 2008 10:21 AM
To: Szczygiel, Stan F.
Subject: Audit Request # 35

Here's the request:

Please provide the following for the attached Depreciation Accruals (Follow up to Doc Req 25):
1. Are these plant items already included in the plant items allocated from AA to AUF along with depreciation?
2. Provide an excel schedule showing the following:
   a. Total AA Plant
   b. Allocated portion to the states including Florida
3. Why is this depreciation expense accruals being included with O & M Expenses instead of depreciation expense?
4. Is there a corresponding entry included in accumulated depreciation that is also being allocated to AUF? If so please provide.

Here's the proposed Response:

1. No, these are other Service Co assets as shown on the attached file "AUF AR #35 Attachment.xls".
2. The attached file "AUF AR #35 Attachment.xls" provides the total AA plant. This AA plant is not allocated, just the depreciation expense associated with this plant as shown on the May Sundry tab provided in response to Document Request # 13-2.
3. Since this plant is recorded on the Service Co. books, not the Florida or AUF books, it is treated as a Management Fee instead of depreciation.
4. There is no corresponding accumulated depreciation being allocated, only the depreciation expense.

26 - 4

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Depreciation Expense
CW 09/15/08

SOURCE PBC

26-4.5

Florida Intercompany Allocation Factors
2007

formatted by DTF 2/14/2008
source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Conso\Expenses\[Florida Intracompany Allocations - 2007.x

System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL Allocation July - Dec	In the AUF filing?	AUF Filing Revised Customer Count 7/31/07	AUF Filing Allocation July - Dec
48 Est - Water	6597	6597	Water	84	0.225%	85	0.224%	1	85	0.340%
Arredondo Estates - Water	6569	6587	Water	239	0.639%	239	0.630%	1	239	0.956%
Arredondo Farms - Sewer	6389	6389	Wastewater	360	0.963%	360	0.949%	1	360	1.441%
Arredondo Farms - Water	6569	6568	Water	365	0.976%	365	0.962%	1	365	1.461%
Beecher's Point - Sewer	6439	6439	Wastewater	18	0.048%	18	0.047%	1	18	0.072%
Beecher's Point - Water	6438	6438	Water	52	0.139%	52	0.137%	1	52	0.208%
Carlton Village - Water	6405	6405	Water	238	0.637%	245	0.646%	1	245	0.980%
Castle Lake - Water	6555	6556	Water	108	0.289%	109	0.287%	0	-	0.000%
Chuluota - Sewer	6457	6457	Wastewater	602	1.610%	606	1.597%	1	606	2.425%
Chuluota - Water	6456	6456	Water	1,383	3.699%	1,420	3.741%	1	1,420	5.682%
East Lake Harris Estates - Water	6406	6406	Water	177	0.473%	177	0.466%	1	177	0.708%
Fairways - Sewer	6971	6971	Wastewater	-	0.000%	241	0.635%	0	-	0.000%
Fairways - Water	6970	6970	Water	-	0.000%	241	0.635%	0	-	0.000%
Fern Terrace - Water	6407	6407	Water	125	0.334%	125	0.329%	1	125	0.500%
Fl Central Commerce Park - Sewer	6461	6461	Wastewater	64	0.171%	65	0.171%	1	65	0.260%
Friendly Center - Water	6408	6408	Water	31	0.083%	31	0.082%	1	31	0.124%
Gibsonia Estates - Water	6433	6433	Water	196	0.524%	196	0.516%	1	196	0.784%
Grand Terrace - Water	6409	6409	Water	110	0.294%	110	0.290%	1	110	0.440%
Haines Creek - Water	6556	6556	Water	111	0.297%	111	0.292%	1	111	0.444%
Harmony Homes - Water	6462	6462	Water	64	0.171%	64	0.169%	1	64	0.256%
Hermits Cove - Water	6440	6440	Water	183	0.489%	183	0.482%	1	183	0.732%
Hobby Hills - Water	6410	6410	Water	104	0.278%	104	0.274%	1	104	0.416%
Holiday Haven - Sewer	6412	6412	Wastewater	111	0.297%	111	0.292%	1	111	0.444%
Holiday Haven - Water	6411	6411	Water	125	0.334%	125	0.329%	1	125	0.500%
Imperial Mobile Terrace - Water	6413	6413	Water	247	0.661%	248	0.653%	1	248	0.992%
Interlachen Lake/Park Manor - Water	6441	6441	Water	286	0.765%	288	0.759%	1	288	1.152%
Jasmine Lakes - Sewer	6391	6391	Wastewater	1,555	4.159%	1,553	4.092%	1	1,553	6.214%
Jasmine Lakes - Water	6574	6574	Water	1,563	4.180%	1,561	4.113%	1	1,561	6.246%
Jungle Den - Sewer	6468	6468	Wastewater	137	0.366%	137	0.361%	1	137	0.548%
Jungle Den - Water	6467	6467	Water	115	0.308%	115	0.303%	1	115	0.460%
Kenwood North - Water	6557	6557	Water	49	0.131%	49	0.129%	0	-	0.000%
Kings Cove - Sewer	6395	6395	Wastewater	200	0.535%	200	0.527%	1	200	0.800%
Kings Cove - Water	6595	6595	Water	210	0.562%	209	0.551%	1	209	0.836%
Kingswood - Water	6401	6401	Water	64	0.171%	64	0.169%	1	64	0.256%
Lake Gibson Estates - Sewer	6435	6435	Wastewater	319	0.853%	319	0.840%	1	319	1.276%
Lake Gibson Estates - Water	6434	6434	Water	843	2.255%	843	2.221%	1	843	3.373%
Lake Josephine - Water	6589	6589	Water	570	1.525%	573	1.510%	1	573	2.293%
Lake Osborne Est - Water	6558	6558	Water	469	1.254%	469	1.236%	1	469	1.877%
Lake Suzy - Sewer	6392	6392	Wastewater	269	0.719%	270	0.711%	1	270	1.080%
Lake Suzy - Water	6582	6582	Water	565	1.511%	565	1.489%	1	565	2.261%
Leisure Lakes - Sewer	6404	6404	Wastewater	282	0.754%	282	0.743%	1	282	1.128%
Leisure Lakes - Water	6403	6403	Water	290	0.776%	290	0.764%	1	290	1.160%
Morningview - Sewer	6415	6415	Wastewater	36	0.096%	36	0.095%	1	36	0.144%
Morningview - Water	6414	6414	Water	38	0.102%	38	0.100%	1	38	0.152%
Oakwood - Water	6402	6402	Water	231	0.618%	231	0.609%	1	231	0.924%
Ocala Oaks - Water	6577	6577	Water	1,816	4.857%	1,818	4.790%	1	1,818	7.275%
Orange Hill/Sugar Creek - Water	6436	6436	Water	243	0.650%	243	0.640%	1	243	0.972%
Palm Port - Sewer	6445	6445	Wastewater	106	0.284%	107	0.282%	1	107	0.428%
Palm Port - Water	6444	6444	Water	107	0.286%	108	0.285%	1	108	0.432%
Palm Terrace - Sewer	6430	6430	Wastewater	1,025	2.741%	1,025	2.701%	1	1,025	4.101%
Palm Terrace - Water	6429	6429	Water	1,186	3.172%	1,186	3.125%	1	1,186	4.746%
Palms MHP - Water	6416	6416	Water	62	0.166%	62	0.163%	1	62	0.248%
Park Manor - Sewer	6443	6443	Wastewater	31	0.083%	31	0.082%	1	31	0.124%
Park Manor - Water	6441	6442	Water	-	0.000%	-	0.000%	1	-	0.000%
Peace River - Sewer	6397	6397	Wastewater	95	0.254%	95	0.250%	0	-	0.000%
Peace River - Water	6600	6600	Water	98	0.262%	98	0.258%	0	-	0.000%
Picciola Island - Water	6417	6417	Water	149	0.399%	150	0.395%	1	150	0.600%
Pine Valley - Water	6560	6560	Water	47	0.126%	47	0.124%	0	-	0.000%
Piney Woods - Water	6418	6418	Water	179	0.479%	179	0.472%	1	179	0.716%
Pomona Park - Water	6446	6446	Water	177	0.473%	177	0.466%	1	177	0.708%
Quail Ridge - Water	6419	6419	Water	96	0.257%	96	0.253%	1	96	0.384%
Ravenswood - Water	6561	6561	Water	45	0.120%	45	0.119%	1	45	0.180%
River Grove - Water	6447	6447	Water	107	0.286%	107	0.282%	1	107	0.428%
Rosalie Oaks - Sewer	6386	6386	Wastewater	97	0.259%	97	0.256%	1	97	0.388%
Rosalie Oaks - Water	6562	6562	Water	97	0.259%	97	0.256%	1	97	0.388%
Sarasota - Sewer	6965	6965	Wastewater	7,311	19.554%	7,315	19.273%	0	-	0.000%
Sarasota - Water	6964	6964	Water	4,644	12.421%	4,649	12.249%	0	-	0.000%
Saratoga Harbour - Water	6451	6452	Water	-	0.000%	-	0.000%	1	-	0.000%
Sebring Lakes - Water	6933	6933	Water	77	0.206%	77	0.203%	1	77	0.308%
Silver Lake Oaks - Sewer	6449	6449	Wastewater	43	0.115%	43	0.113%	1	43	0.172%
Silver Lake Oaks - Water	6448	6448	Water	44	0.118%	44	0.116%	1	44	0.176%
Silver Lake/Western Shores - Water	6420	6420	Water	1,609	4.303%	1,611	4.245%	1	1,611	6.446%
Skycrest - Water	6421	6421	Water	122	0.326%	122	0.321%	1	122	0.488%
South Seas - Sewer	6831	6831	Wastewater	67	0.179%	68	0.179%	1	68	0.272%
St. John's Highlands - Water	6450	6450	Water	99	0.265%	99	0.261%	1	99	0.396%
Stone Mountain - Water	6422	6422	Water	10	0.027%	10	0.026%	1	10	0.040%

C:\WINNT\Personal\PSC\WATER AND WASTEWATER\AFFILIATED TRANSACTIONS\AQUA SOURCE AFFILIATED 2008\DOCUMENT REQUESTS RESPONSES\Doc Req 1 - RB Attachment 1a
printed 8/13/2008 10:10 AM

SOURCE PBC Doc Req 1

Description: Depreciation Expense

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

C3 8/15/08

26-4.6

Florida Intercompany Allocation Factors formatted by DTF 2/14/2008
2007 source data: G:\fingrp\Treasury\Rates\FLORIDA\2008 FL Consol\Expenses\[Florida Intracompany Allocations - 2007.x

System Name	Combined Acct Unit	Orig Acct Unit	Water/ Wastewater	Customer Count 12/31/06	Allocation Jan - June	Revised Customer Count 7/31/07	All FL Allocation July - Dec	In the AUF filing?	AUF Filing Revised Customer Count 7/31/07	AUF Filing Allocation July - Dec
Sugar Creek - Water	6436	6437	Water	-	0.000%	-	0.000%	1	-	0.000%
Summit Chase - Sewer	6396	6396	Wastewater	218	0.583%	218	0.574%	1	218	0.872%
Summit Chase - Water	6596	6596	Water	220	0.588%	220	0.580%	1	220	0.880%
Sunny Hills - Sewer	6472	6472	Wastewater	180	0.481%	180	0.474%	1	180	0.720%
Sunny Hills - Water	6471	6471	Water	579	1.549%	580	1.528%	1	580	2.321%
Tangerine - Water	6428	6428	Water	275	0.736%	285	0.751%	1	285	1.140%
The Meadows - Water	6559	6559	Water	53	0.142%	53	0.140%	0	-	0.000%
The Woods - Sewer	6388	6388	Wastewater	72	0.193%	72	0.190%	1	72	0.288%
The Woods - Water	6564	6564	Water	76	0.203%	76	0.200%	1	76	0.304%
Tomoka/Twin Rivers - Water	6469	6469	Water	271	0.725%	271	0.714%	1	271	1.084%
Valencia Terrace - Sewer	6424	6424	Wastewater	348	0.931%	349	0.920%	1	349	1.397%
Valencia Terrace - Water	6423	6423	Water	354	0.947%	354	0.933%	1	354	1.417%
Venetian Village - Sewer	6426	6426	Wastewater	95	0.254%	95	0.250%	1	95	0.380%
Venetian Village - Water	6425	6425	Water	165	0.441%	165	0.435%	1	165	0.660%
Village Water - Sewer	6390	6390	Wastewater	35	0.094%	35	0.092%	1	35	0.140%
Village Water - Water	6571	6571	Water	182	0.487%	184	0.485%	1	184	0.736%
Welaka/Saratoga - Water	6451	6451	Water	155	0.415%	155	0.408%	1	155	0.620%
West Citrus - Water	6563	6563	Water	66	0.177%	66	0.174%	0	-	0.000%
Western Shores - Water	6420	6427	Water	-	0.000%	-	0.000%	1	-	0.000%
Wootens - Water	6453	6453	Water	29	0.078%	29	0.076%	1	29	0.116%
Zephyr Shores - Sewer	6432	6432	Wastewater	518	1.385%	517	1.362%	1	517	2.069%
Zephyr Shores - Water	6431	6431	Water	521	1.393%	521	1.373%	1	521	2.085%
				37,389	100.00%	37,954	100.00%		24,991	100.00%
							% Custs in filing		65.85%	

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Document Request No. 1

SOURCE PSC Doc Req 1

26-4.17

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

(3) 08/15/08

07/29/08 2007 CHANGE THIS D

AQUA SERVICES
DEPRECIABLE PROPERTY
2007 Budget
SERVICE COMPANY

2007

ACTIVITY NUMBER	Acct #	ACQUIRED Mth	Year	QTY	Description	Vendor	Cost	Life	Year Retire	Current Depr	Rem Life	2007 To Date	Cost Remaining
11042215032		2	2005	2	GX 280 Desk Top PC's for IS Dept. - 422	Dell Marketing	2,112.98	3	2008	704.33	1	1,760.82	352.16
11042221552		3	2005	1	New Anti Spam Software	Broughton	9,262.99	5	2010	1,852.60	3	4,631.50	4,631.50
11042227775		3	2005	1	VPN Firewalls	Secure Computing	12,811.08	5	2010	2,562.22	3	6,405.54	6,405.54
11042211466		3	2005	1	Intranet Development	Dell Marketing and PA Consulting	14,925.64	5	2010	2,985.13	3	7,462.82	7,462.82
11042227775		4	2005	1	41 GB Modules for Power Edge Firewalls	Dell Marketing	1,500.55	5	2010	300.11	3	750.28	750.28
11042227223		4	2005	1	Telephony		12,326.16	5	2010	2,465.23	3	6,163.08	6,163.08
11042211466		5	2005	1	Share Point Consulting and Installation 2	PA Consulting	900.84	5	2010	180.17	3	450.42	450.42
11042223015		5	2005	1	Telephony		41,386.40	5	2010	8,277.28	3	20,693.20	20,693.20
11042211865		6	2005	1	Consulting Services	RHI Consulting	2,205.93	5	2010	441.19	3	1,102.97	1,102.97
11042211865		6	2005	1	Consulting Services	RHI Consulting	1,799.03	5	2010	359.81	3	899.52	899.52
11042211865		6	2005	1	Consulting Services	RHI Consulting	2,333.11	5	2010	466.62	3	1,166.56	1,166.56
11042211865		7	2005	1	Consulting Services	RHI Consulting	3,007.74	5	2010	601.55	3	1,503.87	1,503.87
11042211865		7	2005	1	Consulting Services	RHI Consulting	2,881.25	5	2010	576.25	3	1,440.63	1,440.63
11042211865		7	2005	1	Consulting Services	RHI Consulting	1,630.37	5	2010	326.07	3	815.19	815.19
11042211865		7	2005	1	Consulting Services	RHI Consulting	1,799.03	5	2010	359.81	3	899.52	899.52
11042211865		7	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042223015		7	2005	1	Telephony		16,928.00	5	2010	3,385.60	3	8,464.00	8,464.00
11042211865		8	2005	1	Consulting Services	RHI Consulting	9,636.51	5	2010	1,927.30	3	4,818.26	4,818.26
11042223015		8	2005	1	Telephony		11,229.52	5	2010	2,245.90	3	5,614.76	5,614.76
11042215032		9	2005	1	DVD RW FOR GX260	DELL	200.35	3	2008	66.78	1	166.96	33.39
11042215239		9	2005	3	Three blades for 4500 Cisco switch	FICOMP	10,744.10	5	2010	2,148.82	3	5,372.05	5,372.05
11042211865		9	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		9	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		9	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		9	2005	1	Consulting Services	RHI Consulting	1,799.03	5	2010	359.81	3	899.52	899.52
11042211865		9	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		10	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		10	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		10	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		10	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042215239		10	2005	1	ADTRAN DEVICE FOR BRYN MAWR SECOND DS3	QWET NETWORKING SERVICES	9,660.09	5	2010	1,932.02	3	4,830.05	4,830.05
11042211865		11	2005	3	Consulting Services	RHI Consulting	6,746.34	5	2010	1,349.27	3	3,373.17	3,373.17
11042211865		11	2005	1	Consulting Services	FICOMP	1,621.80	5	2010	324.36	3	810.90	810.90
11042223015		11	2005	1	Telephony		14,007.84	5	2010	2,801.57	3	7,003.92	7,003.92
11042211466		12	2005	1	Fees for Intranet Revitalization Project - Phase 1	PA Consulting	50,000.00	5	2010	10,000.00	3	25,000.00	25,000.00
11042211466		12	2005	1	Fees for Intranet Revitalization Project - Phase 1	PA Consulting	28,153.58	5	2010	5,630.72	3	14,076.79	14,076.79
11042211865		12	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		12	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		12	2005	1	Consulting Services	RHI Consulting	2,248.78	5	2010	449.76	3	1,124.39	1,124.39
11042211865		12	2005	1	Exchange Migration implementation and planning	Cordicate	18,687.50	5	2010	3,737.50	3	9,343.75	9,343.75
11042211865		12	2005	1	Exchange Migration implementation and planning	Cordicate	2,570.63	5	2010	514.13	3	1,285.32	1,285.32
11042215124		12	2005	1	Helpdesk Training	APPIA	23,460.00	5	2010	4,692.00	3	11,730.00	11,730.00
11042223015		12	2005	1	Telephony		13,995.20	5	2010	2,799.04	3	6,997.60	6,997.60
11042211865		12	2005	1	Consulting Services	RHI Consulting	2,243.23	5	2010	448.65	3	1,121.62	1,121.62
11042211865		12	2005	1	Consulting Services	RHI Consulting	2,243.23	5	2010	448.65	3	1,121.62	1,121.62
11042211865		12	2005	1	Consulting Services	RHI Consulting	2,243.23	5	2010	448.65	3	1,121.62	1,121.62
11042215239		12	2005	1		QWET NETWORKING SERVICES	5,098.17	5	2010	1,019.63	3	2,549.09	2,549.09
11042240403		12	2005	1	Various Hardware	Dell Marketing	18,283.83	5	2010	3,656.77	3	9,141.92	9,141.92
11042240403		12	2005	1		Dell Marketing	6,073.27	5	2010	1,214.65	3	3,036.64	3,036.64
11042240403		12	2005	1		Dell Marketing	2,734.92	5	2010	546.98	3	1,367.46	1,367.46
11042240403		12	2005	1		Dell Marketing	398.56	5	2010	79.71	3	199.28	199.28
11042240403		12	2005	1		Dell Marketing	400.44	5	2010	80.09	3	200.22	200.22
11042221551		12	2005	1	Nortel Contivity VPN Concentrator	GreenPages	11,464.00	5	2010	2,292.80	3	5,732.00	5,732.00
11042221551		12	2005	1	Nortel Contivity VPN Concentrator Maintenance	GreenPages	697.00	5	2010	139.40	3	348.50	348.50
11042221551		12	2005	1	Nortel Contivity VPN Concentrator Maintenance	GreenPages	697.00	5	2010	139.40	3	348.50	348.50
11042227223		12	2005	1	Consulting Services	Data Intelligence	1,593.75	5	2010	318.75	3	796.88	796.88
11042240403		12	2005	1	Consulting Services	Cordicate	95,000.00	5	2010	19,000.00	3	47,500.00	47,500.00
11042240403		12	2005	1	Consulting Services	Cordicate	39,458.70	5	2010	7,891.74	3	19,729.35	19,729.35
11042211865		6	2006	1	Server: Domain Mirgration Consulting	Robert Half Management	51,327.41	5	2011	10,265.48	4	15,398.22	35,929.19

8.6-4.8

SOURCE JDC flag 1:3:31

PBC

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

C3 08/15/08

26-4.9

					Total Consulting		**597,265.69**			**119,761.58**			**289,138.47**	**308,127.22**	
11042229332	F	12	2004	3	THREE (3) CHAIRS AND ONE (1) TWO DRAWER LATERAL FILE CABINET	MASTERS OFFICE FURNITURE	3,156.55	7	2011	450.94	4		1,578.28	1,578.28	
11042229332	F	12	2004	1	DESK AND CREDENZA	MASTERS OFFICE FURNITURE	3,916.91	7	2011	559.56	4		1,958.46	1,958.46	
15900534186	F	4	2005	1	WOOD DESK 72" X 36" W/RETURN 21" X 49", 2H BKCASE AND 2H LAT FILE	ADVANCED FURNITURE GROUP	1,200.00	7	2012	171.43	5		428.57	771.43	
15900534186	F	4	2005	4	KIMBALL EVENT GUEST CHAIR WITH FLAIR OPEN BACK MODEL: 95-2R	ADVANCED FURNITURE GROUP	697.16	7	2012	99.59	5		248.99	448.17	
15900534186	F	4	2005	1	MIX IT HIGH BACK DESK CHAIR WITH ADJUSTABLE ARMS #N12MMS	ADVANCED FURNITURE GROUP	433.38	7	2012	61.91	5		154.78	278.60	
15900534186	F	4	2005	1	SALES TAX ON FURNITURE ABOVE LINES 25 THROUGH 27	ADVANCED FURNITURE GROUP	139.83	7	2012	19.98	5		49.94	89.89	
	F	3	1998	1	Furniture for Service Center Oakes PC Table	Valley Office Equipment	241.60	7	2005	0.00	0		241.60	0.00	
	F	7	1998	1	Office Furniture for Service Center	Masters Office Supply	9,988.38	7	2005	0.00	0		9,988.38	0.00	
	F	7	1998	1	Office Furniture for Service Center	Masters Office Supply	19,073.64	7	2005	0.00	0		19,073.64	0.00	
	F	8	1998	1	Furniture for Service Center Arms for Chair	Masters Office Supply	332.32	7	2005	0.00	0		332.32	0.00	
	F	2	1999	1	Furniture for Service Center	Masters Office Supply	376.20	7	2006	0.00	0		376.20	0.00	
	F	2	1999	1	Furniture for Service Center	Masters Office Supply	279.90	7	2006	0.00	0		279.90	0.00	
	F	10	1999	3	Office Chairs - CK, GD, VP	Masters Office Supply	1,241.53	7	2006	0.00	0		1,241.53	0.00	
	F	12	2000	7	DESK CHAIRS REPL (7)		4,588.85	5	2005	0.00	0		4,588.85	0.00	
	F	8	1988	1	FILE-EDP LATERAL W/LOCKS GRAY		814.46	7	1995	0.00	0		814.46	0.00	
	F	10	1988	1	FILE-LATERAL COR EDP	MODERN OFF FURN	814.46	7	1995	0.00	0		814.46	0.00	
	F	5	1989	1	FILE -LATERAL W/LOCK JDS	MODERN OFFICE	814.46	7	1996	0.00	0		814.46	0.00	
	F	3	1990	1	OFFICE FURNITURE OHIO	ALMA DESK	25,351.96	7	1997	0.00	0		25,351.96	0.00	
	F	4	1991	1	LATERAL FILE	MODERN OFFICE PRODUCTS	848.85	7	1998	0.00	0		848.85	0.00	
	F	10	1992	1	ALMA DESK/CREDENZA/CHAIR	OFFICE DIMENSIONS	1,781.98	7	1999	0.00	0		1,781.98	0.00	
	F	10	1992	1	GLASSTOPS FOR DESKS	COMPLETE GLASS SERVICE	1,119.44	7	1999	0.00	0		1,119.44	0.00	
	F	10	1992	1	ARTWORK FOR MIS DEPT	MAIN ST GALLERY	2,888.50	7	1999	0.00	0		2,888.50	0.00	
	F	2	1993	1	ARTWORK FOR MIS DEPT	MAIN ST GALLERY	1,745.82	7	2000	0.00	0		1,745.82	0.00	
	F	12	1996	2	HORIZON HI-BACK CHAIRS/JDS/VCR)	MASTERS	1,163.88	7	2003	0.00	0		1,163.88	0.00	
	F	12	1996	1	NEW OFFICE FURN (L.NICHOLS)	MASTERS	3,177.88	7	2003	0.00	0		3,177.88	0.00	
	F	12	1996	1	NEW OFFICE FURN (M.DECRISTOFO)	MASTERS	3,733.53	7	2003	0.00	0		3,733.53	0.00	
	F	12	1996	1	NEW OFFICE FURN (D.WHITTLER)	MASTERS	1,967.36	7	2003	0.00	0		1,967.36	0.00	
	F	12	1996	1	NEW OFFICE FURN (TR. ROOM)	MASTERS	7,524.94	7	2003	0.00	0		7,524.94	0.00	
	F	8	1997	1	CABINET ON WHEELS (TR ROOM)	HAROLD EWING	550.00	7	2004	0.00	0		550.00	0.00	
	MS	1	1995	1	AT&T	AT&T 9120 DIGITAL CORDLESS PHONE PC	317.99	5	2000	0.00	0		317.99	0.00	
	MS	12	1996	1	SONY VCR FOR TR. ROOM	CIRCUIT CITY	423.99	5	2001	0.00	0		423.99	0.00	
	MS	12	1996	1	PC-TO-TV CONVERTER	BLACK BOX CORP	802.01	5	2001	0.00	0		802.01	0.00	
	MS	12	1996	1	SONY 35" TV FOR TR. ROOM	CIRCUIT CITY	1,852.10	5	2001	0.00	0		1,852.10	0.00	
	MS	5	1997	1	1/3 PICTURETEL VIDEO CONF. UNIT	LOGOS COMMUNICATIONS, INC.	3,917.63	5	2002	0.00	0		3,917.63	0.00	
	F	3	1988	2	FILES-CORRY LAT RECEPTION	OFFICE SYSTEMS	594.30	7	1995	0.00	0		594.30	0.00	
	F	3	1988	1	CREDENZA-ALMA W/FILES SW	OFFICE SYSTEMS	834.75	7	1995	0.00	0		834.75	0.00	
	F	7	1991	1	ARTWORK-ANNUAL REPORT FRAME	GUNN ASSC	878.94	7	1998	0.00	0		878.94	0.00	
	F	5	1994	1	SEC FILE CABINET	LORING SHORT	1,675.08	7	2001	0.00	0		1,675.08	0.00	
	F	6	1996	1	FRAMED BOARDROOM PRINTS	SIGN SYSTEMS	1,955.00	7	2003	0.00	0		1,955.00	0.00	
	F	3	1988	1	DESK-ALMA W/FILE BRM	OFFICE SYSTEMS	2,462.25	7	1995	0.00	0		2,462.25	0.00	
	F	3	1988	1	DESK-ALMA W/FILE RP	OFFICE SYSTEMS	2,462.25	7	1995	0.00	0		2,462.25	0.00	
	F	4	1991	7	ARTWORK-ANNUAL REPORT	GUNN ASSC	8,500.00	7	1998	0.00	0		8,500.00	0.00	
	F2	8	1984	1	CHAIR-EXECUTIVE	MEYER FURN.	759.99	7	1991	0.00	0		759.99	0.00	
	F	4	2004	4	ACOUSTICAL PANELS	ADVANCED FURNITURE	9,142.58	7	2011	1,306.08	4		4,571.29	4,571.29	
	F	4	2004	5	OPEN LATERAL FILE 36W X 64H	ADVANCED FURNITURE	4,850.08	7	2011	692.87	4		2,425.04	2,425.04	
	F	4	2004	4	FILE DRAWER PEDESTAL	ADVANCED FURNITURE	3,422.88	7	2011	488.98	4		1,711.44	1,711.44	
	F	4	2004	4	EXECUTIVE DESK CHAIRS TR2	ADVANCED FURNITURE	2,853.94	7	2011	407.71	4		1,426.97	1,426.97	
	F	4	2004	1	RECTANGULAR DESK	ADVANCED FURNITURE	508.50	7	2011	72.64	4		254.25	254.25	
	F	4	2004	1	OVERSHELF UNIT	ADVANCED FURNITURE	619.55	7	2011	88.51	4		309.78	309.78	
	F	4	2004	1	FILE DRAWER PEDESTAL	ADVANCED FURNITURE	378.46	7	2011	54.07	4		189.23	189.23	
	F	4	2004	1	FILE DRAWER PEDESTAL	ADVANCED FURNITURE	414.52	7	2011	59.22	4		207.26	207.26	
	F	4	2004	1	TASK LIGHT	ADVANCED FURNITURE	254.82	7	2011	36.40	4		127.41	127.41	
	F	4	2004	1	FLIPPER DOORS	ADVANCED FURNITURE	530.25	7	2011	75.75	4		265.13	265.13	
	F	4	2004	1	ARTICULATING KEYBOARD PLATFORM	ADVANCED FURNITURE	188.89	7	2011	26.98	4		94.45	94.45	
	F	4	2004	1	LEFT CORNER EXTENSION	ADVANCED FURNITURE	947.53	7	2011	135.36	4		473.77	473.77	
	F	4	2004	1	FLMP DESK	ADVANCED FURNITURE	651.50	7	2011	93.07	4		325.75	325.75	
	F	4	2004	2	MANAGER CHAIRS	ADVANCED FURNITURE	1,027.56	7	2011	146.79	4		513.78	513.78	
	F	4	2004	1	OVERFILE UNIT	ADVANCED FURNITURE	491.80	7	2011	70.26	4		245.90	245.90	

logos LOC 13:31

PBC

SOURCE

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

AQUA SERVICES
DEPRECIABLE PROPERTY
2007 Budget
INFORMATION SERVICES

*	Acct #		ACQUIRED Mth	Year	QTY	Description	Vendor	Cost	Life	Year Retire	Current Depr	Rem Life	2007 To Date	Cost Remaining
		F	4	2004	1	OTHER MISCELLANEOUS OFFICE	ADVANCED FURNITURE	404.42	7	2011	57.77	4	202.21	202.21
						Total Furniture		**154,887.33**			**5,175.87**		**135,618.87**	**18,468.47**
		C	3	2004	1	SYMANTEE ANTI VIRUS ENTERPRISE EDITION	BROUGHTON INC.	14,295.20	5	2009	2,859.04	2	10,006.64	4,288.56
		C	2	2004	1	NETWORK SECURITY ENHANCEMENTS	DELL MARKETING	16,464.79	5	2009	3,292.96	2	11,525.35	4,939.44
		C	3	2004	1	SOFTWARE ORACLE SQL LICENSE	FUSION TECHNOLOGY	8,250.00	5	2009	1,650.00	2	5,775.00	2,475.00
		C	3	2004	1	SERVER SWAP OUT BACKUP DEVICE	GREENPAGES INC.	10,515.00	5	2009	2,103.00	2	7,360.50	3,154.50
		C	3	2004	1	VPN/FIRWALL	SECURE COMPUTING	46,195.24	5	2009	9,239.05	2	32,336.67	13,858.57
		C	3	2004	1	SOFTWARE TS CENSUS UPGRADE	BROUGHTON INC.	17,330.60	5	2009	3,466.12	2	12,131.42	5,199.18
		C	3	2004	1	INTRANET DEVELOPMENT	CBOSS COMMU	3,298.18	5	2009	659.64	2	2,308.73	989.45
		C	8	2004	1	SPY SWEEPER ENTERPRISE	WEBROOT SOFTWARE	14,382.00	5	2009	2,876.40	2	10,067.40	4,314.60
		C	8	2004	1	BACKUP CORE ROUTER	FICOMP INC.	43,282.64	5	2009	8,656.53	2	30,297.85	12,984.79
	11042215239	C	3	2004	1	NETWORK INFRASTRUCTURE ENHANCEMENTS	FUSION TECH. AND GREEN PAGES	40,689.01	5	2009	8,137.80	2	28,482.31	12,206.70
	11042211462	C	12	2004	2	TWO(2) DELL SERVER TO REPLACE LEGACY HP SYSTEM - BOARDMAN	DELL MARKETING	13,563.87	5	2009	2,712.77	2	9,494.71	4,069.16
	11042211462	C	12	2004	2	TWO (2) FIREWALL SERVICES FOR BOARDMAN DATA CENTER	DELL MARKETING	13,563.87	5	2009	2,712.77	2	9,494.71	4,069.16
	11042210506	C	12	2004	1	CYFIN REPORTER - PROFESSIONAL REPORTING SOFTWARE	SECURE COMPUTING	2,785.89	5	2009	557.18	2	1,950.12	835.77
	11042210506	C	12	2004	2	UPGRADING TWO(2) FIREWALLS FROM 25 USERS TO 100 USERS	SECURE COMPUTING	7,383.00	5	2009	1,476.60	2	5,168.10	2,214.90
	11042229330	C	12	2004	1	INFOCUS LP70 AND DLP PROJECTOR	B2B COMPUTER PRODUCTS	2,192.28	5	2009	438.46	2	1,534.60	657.68
	11042210506	C	12	2004	1	DLT TAPE LIBRARY 4/40 WITH TWO DRIVES FOR Hpe 3000/4000	BAY POINTE TECHNOLOGY	4,697.11	5	2009	939.42	2	3,287.98	1,409.13
		C	5	1998	1	Laserjet 5 SINX Printer	Infoworld	3,412.14	5	2003	0.00	0	3,412.14	0.00
		C	8	1998	1	Laser Printer for A/P & payroll Checks	Standard Register	12,651.14	5	2003	0.00	0	12,651.14	0.00
		C	1	1999	1	LPQ 500 HP Line Printer, incl. Maint., ribbons, install	Infoworld	8,138.90	5	2004	0.00	0	8,138.90	0.00
		C	8	1999	1	HP Laserjet 3100 Pax for A/P Dept.	Staples	886.17	5	2004	0.00	0	886.17	0.00
			5	2001	1	IBM THINKPAD A21P LAPTOP	IBM	5,239.76	3	2004	0.00	0	5,239.76	0.00
			12	2001	1	TS CENSUS PC INVENTORY SOFTWAREP CWC	TALLY SYSTEMS CORP	20,907.91	5	2006	0.00	0	20,907.91	0.00
			12	2001	1	SECURE CONNECTIONS TO INTRNL NETWORK-	SECURE COMPUTING	10,888.05	5	2006	0.00	0	10,888.05	0.00
			12	2001	1	VIA INTERNET THRU ENCRYPTED TUNNELING	"	0.00	5	2006	0.00	0	0.00	0.00
			12	2001	1	DISC DRIVE & RELTD HRDWAR DUE TO OBSOLESENCE	ADVIZEX TECHNOLOGIES	10,529.40	5	2006	0.00	0	10,529.40	0.00
			12	2001	1	NETWORK CONSULTING	XL CONNECT SYSTEMS	8,664.18	5	2006	0.00	0	8,664.18	0.00
			12	2001	1	CONTRACT CONSULTING/PROGRAMMING SERV	EDGETECH CONSULTANTS	54,572.00	5	2006	0.00	0	54,572.00	0.00
			12	2001	1	FOR MAJOR CIS ENHANCEMENTS	"	0.00	5	2006	0.00	0	0.00	0.00
			12	2001	1	INSTALL ADVANCED SERVER UPGRADE	DELL RECEIVABLES	4,848.46	5	2006	0.00	0	4,848.46	0.00
			12	2001	1	NEW FIREWALL IN BOARDMAN OH	ADVIZEX TECHNOLOGIES	3,915.17	5	2006	0.00	0	3,915.17	0.00
			12	2001	1	NEW SERVERS IN BOARDMAN	ADVIZEX TECHNOLOGIES	4,924.66	5	2006	0.00	0	4,924.66	0.00
			12	2001	1	(13) NEW PC'S FOR Training Room-Boardman OHIO	DELL (COST PER CWIP $15,778.11)	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
			12	2001	1	"	DELL	1,213.70	3	2004	0.00	0	1,213.70	0.00
	990009000211473		12	2002	1	GX260 DESCKTOP PC FOR CORP		1,356.80	3	2005	0.00	0	1,356.80	0.00
	990009000211826		12	2002	1	C640 LAPTOP PC		2,503.72	3	2005	0.00	0	2,503.72	0.00
	990009000215032		12	2002	1	DESKTOP PC'S FOR IS-2		1,356.81	3	2005	0.00	0	1,356.81	0.00
	"		12	2002	1	"		1,356.81	3	2005	0.00	0	1,356.81	0.00
	990009000215985		12	2002	1	IT,LAPTOP COMPUTER		3,294.49	3	2005	0.00	0	3,294.49	0.00
	990009000259568		12	2002		IT,DELL GX260 PCS FOR IS GROUP		14,813.56	3	2005	0.00	0	14,813.56	0.00
	12756		3	2004	1	LAPTOP PC # 11042211826 - FOR IS GROUP	DELL	2,946.74	3	2007	491.12	0	2,946.74	0.00
	12756		10	2004	1	LAPTOP PC # 11042211826 - FOR IS GROUP	DELL	2,658.32	3	2007	443.05	0	2,658.32	0.00
	11514		9	2004	1	HP LASERJET 4200N PRINTER	CDW COMPUTER	1,278.10	5	2009	255.62	2	894.67	383.43
	11042227223		12	2004	1	CONTRACT CONSULTING/PROGRAMMING SERV	EdgeTech and Sogeti	85,589.50	5	2009	17,117.90	2	59,912.65	25,676.85
	11042227223			2005	1	CONTRACT CONSULTING/PROGRAMMING SERV	EdgeTech and Sogeti	87,538.50	5	2010	17,507.70	3	43,769.25	43,769.25

AE 08/15/08
36-4.10
SOURCE Doc Regs 13:31

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1 08/15/08
Description: Depreciation Expense

11042211826		3	2005	2	LAPTOP PC # 11042211826 - FOR IS GROUP	Dell Marketing	5,698.17	3	2008	1,899.39	1	4,748.48	949.70
11042211826		4	2005	1	MONITOR STAND	Dell Marketing	58.57	3	2008	19.52	1	48.81	9.76
11042211826		4	2005	1	MONITOR STAND AND PORT REPLICATOR	Dell Marketing	275.82	3	2008	91.94	1	229.85	45.97
11042211826		4	2005	1	PORT REPLICATOR	Dell Marketing	222.58	3	2008	74.19	1	185.48	37.10
		6	1994	1	CONFERENCE TELPHONE	LOGOS from Pland 1/97	1,164.11	5	1999	0.00	0	1,164.11	0.00
		12	1998	1	EMC Disk Upgrade	Infoworld	39,923.73	5	2003	0.00	0	39,923.73	0.00
		2	1998	1	EMC DISK DRIVER	INFOWORLD	130,159.01	5	2003	0.00	0	130,159.01	0.00
		12	2000	1	10/100MB BASE SWITCH		2,261.92	5	2005	0.00	0	2,261.92	0.00
		12	2000	1	LAPTOP FOR J SNELLEN		4,505.04	5	2005	0.00	0	4,505.04	0.00
		12	2000	1	HP NETSERVERS & UPGRD PR		44,671.87	5	2005	0.00	0	44,671.87	0.00
		12	2000	1	FIREWALL SYSTEM UPGRADE		10,519.59	5	2005	0.00	0	10,519.59	0.00
		12	2000	1	DATABASE CONVERSION & PR		6,440.00	5	2005	0.00	0	6,440.00	0.00
		12	2000	1	ISDN BRI MODULE DATA SCO		3,710.00	5	2005	0.00	0	3,710.00	0.00
		12	2000	1	INTRANET SERVER UPGRADE		4,131.88	5	2005	0.00	0	4,131.88	0.00
		12	2000	1	HAND HELD DEVICE		136.99	5	2005	0.00	0	136.99	0.00
		12	2000	1	HP SERVER		12,780.42	5	2005	0.00	0	12,780.42	0.00
		12	2000	1	HP SERVER		12,780.42	5	2005	0.00	0	12,780.42	0.00
990009000100001		12	2002	1	PURCH TS CENSUS PC INV SOFTWAR		270.00	5	2007	27.00	0	270.00	0.00
990009000100013		12	2002	1	PURCH CISCO DATA COMM EQUIP		38,580.03	5	2007	3,858.00	0	38,580.03	0.00
990009000211459		12	2002	1	REPLACE HP LASER JET		4,087.58	5	2007	408.76	0	4,087.58	0.00
990009000211462		12	2002	1	NETWORK SERVER REPLACEMENTS-2		18,693.07	5	2007	1,869.31	0	18,693.07	0.00
990009000211464		12	2002	1	CONTRACT PROGRAMMING		62,880.50	5	2007	6,288.05	0	62,880.50	0.00
990009000211465		12	2002	1	COE 2002		6,010.48	5	2007	601.05	0	6,010.48	0.00
990009000215239		12	2002	1	NETWORK INFRASTRUCTURE ENHANC		44,933.07	5	2007	4,493.31	0	44,933.07	0.00
990009000215240		12	2002	1	CONSULTING FOR DATA COMMUNICAT		12,995.00	5	2007	1,299.50	0	12,995.00	0.00
990009000215842		12	2002	1	STORAGE FOR CLUSTERING SVCS		48,307.88	5	2007	4,830.79	0	48,307.88	0.00
990009000215846		12	2002	1	FIREWALL SMARTFILTER		13,024.22	5	2007	1,302.42	0	13,024.22	0.00
990009000259569		12	2002	1	IT,POWER EDGE SERVERS		48,524.31	5	2007	4,852.43	0	48,524.31	0.00
990009000211462		12	2003	1	NETWORK SERVER REPLACEMENTS-2		38,336.37	5	2008	7,667.27	1	34,502.73	3,833.64
990009000211826		12	2003	1	C640 LAPTOP PC		6,258.91	5	2008	1,251.78	1	5,633.02	625.89
990009000215239		12	2003	1	NETWORK INFRASTRUCTURE ENHANC		44,535.69	5	2008	8,907.14	1	40,082.12	4,453.57
990009000215842		12	2003	1	STORAGE FOR CLUSTERING SVCS		5,259.68	5	2008	1,051.94	1	4,733.71	525.97
990009000311466		12	2003	1	INTRANET DEVELOPMENT		16,250.00	5	2008	3,250.00	1	14,625.00	1,625.00
990009000313669		12	2003	1	PDA DEVICES FOR EVALUATION		1,558.97	5	2008	311.79	1	1,403.07	155.90
990009000315240		12	2003	1	CALL CENTER CONSOLIDATION		20,000.00	5	2008	4,000.00	1	18,000.00	2,000.00
990009000327223		12	2003	1	CONTRACT PROGRAMMING-2003		61,455.00	5	2008	12,291.00	1	55,309.50	6,145.50
990009006311460		12	2003	1	WEB DEVELOPMENT SOFTWARE		1,080.05	5	2008	216.01	1	972.05	108.01
990009006311465		12	2003	1	COE 2003		1,284.55	5	2008	256.91	1	1,156.10	128.46
990009006327400		12	2003	1	TERMINAL SERVER		14,265.61	5	2008	2,853.12	1	12,839.05	1,426.56
	MS	11	1995	1	PANASONIC VIDEO CAMERA	LECHMERE	1,262.23	5	2000	0.00	0	1,262.23	0.00
	MS	4	1998	1	IN FOCUS LP420 PROJECTOR	INTELLIGENT COMPUTER TECH	5,701.74	5	2003	0.00	0	5,701.74	0.00
	C	2	2004	1	NETWORK INFRASTRUCTURE ENHANCEMENTS		18,204.70	5	2009	3,640.94	2	12,743.29	5,461.41
	C	11	2004	1	CISCO SWITCH - BOARDMAN DATA CENTER		2,963.00	5	2009	592.60	2	2,074.10	888.90
	C	2	2004	1	ASSET RECOVERY SERVICES		1,605.00	5	2009	321.00	2	1,123.50	481.50
	C	2	2004	1	MONITOR FOR REPLACEMENT PC - BOARDMAN		456.41	5	2009	91.28	2	319.49	136.92
	C	3	2004	1	ASI LAPTOP - BOARDMAN		2,377.33	3	2007	396.22	0	2,377.33	0.00
	C	10	2004	1	ASI DESKTOP - BOARDMAN		1,179.11	3	2007	196.52	0	1,179.11	0.00
	C	10	2004	1	ASSET RECOVERY SERVICES - BOARDMAN		1,070.00	5	2009	214.00	2	749.00	321.00
	C	3	2004	1	ASI DVD & RW'S FOR MASS STORAGE COPYING		886.82	5	2009	177.36	2	620.77	266.05
	C	3	2004	1	ASI 25 PACK SPINDLE OF DVD'S		255.99	5	2009	51.20	2	179.19	76.80
	C	10	2004	1	ASI ENHANCEMENTS - INSTALL PVC CONDUIT FOR FIBER DATA LINES		6,944.11	5	2009	1,388.82	2	4,860.88	2,083.23
	C	11	2004	1	ASI CONSULTING DATA COMMUNICATIONS		1,361.07	5	2009	272.21	2	952.75	408.32
11042211882	C	12	2004	1	TAPE LIBRARY FOR BACKUP IN BOARDMAN DATA CENTER	DELL MARKETING	14,488.35	5	2009	2,897.67	2	10,141.85	4,346.51
11042211734	C	3	2005	1	PATCH CABLES FOR SERVER AND DRAC CARDS IN THE ENTERPRISE	GREEN PAGES	717.40	5	2010	143.48	3	358.70	358.70
11042211734	C	3	2005	1	SPARE SWITCHES TO BE USED TODOMINO VPN INSTALLS	GREEN PAGES	3,468.00	5	2010	693.60	3	1,734.00	1,734.00
11042211734	C	4	2005	1	T1 CARD FOR ROUTER	GREEN PAGES	1,376.00	5	2010	275.20	3	688.00	688.00
11042211734	C	4	2005	100	PATCH CABLES FOR SERVER AND PC's	GREEN PAGES	936.15	5	2010	187.23	3	468.08	468.08
11042211734	C	4	2005	25	3 FOOT GREEN CABLE FOR SERVER AND PC's	GREEN PAGES	174.02	5	2010	34.80	3	87.01	87.01
11042211734	C	4	2005	100	1 FOOT AND 3 FOOT GREEN CABLE FOR SERVER AND PC's	GREEN PAGES	969.60	5	2010	193.92	3	484.80	484.80
11042211734	C	5	2005	1	SWITCH TO BE USED AS HOT SPARE FOR ENTERPRISE	GREEN PAGES	1,614.38	5	2010	322.88	3	807.19	807.19
11042211734	C	5	2005	100	PATCH CABLES FOR SERVER AND PC's	GREEN PAGES	971.95	5	2010	194.39	3	485.98	485.98
11042211734	C	6	2005	20	PATCH CABLES FOR SERVER AND PC's	GREEN PAGES	390.25	5	2010	78.05	3	195.13	195.13
11042211734	C	6	2005	4	KVM CABLES FOR SCC	CDW	96.29	5	2010	19.26	3	48.15	48.15

26-4.11

Doc Req 13.31

25c

SCHEDULE

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007 08/15/08
Dkt 080121-WS ; ACN 08-093-1-1
Description: Depreciation Expense

11042211734	C	6	2005	30	PATCH CABLES FOR SERVER AND PC's	GREEN PAGES	334.11	5	2010	66.83	3	167.06	167.06	
11042211734	C	6	2005	1	ADD IN ETHERNET PORT FOR SWITCH	GREEN PAGES	679.25	5	2010	135.85	3	339.63	339.63	
11042211734	C	6	2005			GREEN PAGES	362.35	5	2010	72.47	3	181.18	181.18	
11042211734	C	6	2005			GREEN PAGES	47.00	5	2010	9.40	3	23.50	23.50	
11042211734	C	7	2005	2	GBIC CARDS FOR SWITCH	GREEN PAGES	751.08	5	2010	150.22	3	375.54	375.54	
11042211734	C	7	2005		TRENCH DUG BOARDMAN FACILITY FOR FIBER RUN QWEST NETWK	AABCO	400.00	5	2010	80.00	3	200.00	200.00	
11042211734	C	7	2005	1	DELL 24 PORT POWER CONNECT SWITCH	DELL MARKETING	483.36	5	2010	96.67	3	241.68	241.68	
11042211734	C	8	2005	2	2-GX620 DESKTOP PC's - BOARDMAN OH	DELL MARKETING	2,468.68	3	2008	822.89	1	2,057.23	411.45	
11042211734	C	9	2005	6	KVM CABLES FOR SCC	CDW	164.77	5	2010	32.95	3	82.39	82.39	
11042211734	C	9	2005	1	E SWITCH FOR VOIP AND DATA CENTER, CATALYST 3560G	GREEN PAGES	12,194.20	3	2008	4,064.73	1	10,161.83	2,032.37	
11042211826	C	3	2006	2	17 Inch Flat Panel	Dell Marketing	1,297.13	3	2009	432.38	2	648.57	648.57	
11042211826	C	3	2006	3	Latitude D610 Pentium M 758	Dell Marketing	5,468.97	3	2009	1,822.99	2	2,734.49	2,734.49	
11042227725	C	4	2006	1	VPN/FIRWALL	PointSec	7,440.00	5	2011	1,488.00	4	2,232.00	5,208.00	
11042211466	C	3	2006	1	Intranet Development	PA Consulting Group/Cordicate	25,891.00	5	2011	5,178.20	4	7,767.30	18,123.70	
11042215032	C	3	2006	1	OptiPlex GX620 Desktop PC	Dell	1,223.60	3	2009	407.87	2	611.80	611.80	
11042215239	C	8	2006	1	Network Infrastructure Enhancements	Green Pages, Dell, Cordicate, various	27,433.21	5	2011	5,486.64	4	8,229.96	19,203.25	
11042211462	C	7	2006	1	Network Server Replacements	Dell Marketing	18,662.71	5	2011	3,720.54	4	5,580.81	13,021.90	
11042234537	C	2	2006	1	Router	GreenPages	10,932.10	5	2011	2,186.42	4	3,279.63	7,652.47	
11042201133	C	3	2006	1	Symantec Ghost upgrads and licenses	Broughton International	11,635.30	5	2011	2,327.06	4	3,490.59	8,144.71	
11042211458	C	3	2006	1	HP Laser Jet 3600N Printer	CDW	1,726.44	5	2011	345.29	4	517.93	1,208.51	
					TOTAL COMPUTER		**1,615,974.33**			**202,875.79**		**1,345,967.38**	**270,006.95**	
					Grand Total for 2006		**2,367,327.35**			**327,813.25**		**1,770,724.72**	**596,602.63**	

2006 Additions not moved to plant as of 10/24/06

11042215240	2006	**CONSULTING, DATA COMMUNICATIONS**	**10,000.00**	5	2011	2,000.00	4	3,000.00	7,000.00	
11042215985	2006	**DESKTOP AND LAPTOP PC**	**3,600.00**	3	2009	1,200.00	2	1,800.00	1,800.00	
11042223015	2006	**CONTRACTOR, TELEPHONY**	**54,000.00**	5	2011	10,800.00	4	16,200.00	37,800.00	
11042227223	2006	**CONTRACT PROGRAMMING SERVICE**	**100,000.00**	5	2011	20,000.00	4	30,000.00	70,000.00	
11042227225	2006	**CONSULTING: NETWORKS**	**30,000.00**	5	2011	6,000.00	4	9,000.00	21,000.00	
11042235720	2006	**NETWORK WIRING**	**5,000.00**	5	2011	1,000.00	4	1,500.00	3,500.00	
11042235792	2006	**INFRASTRUCTURE EXPANSION**	**20,000.00**	5	2011	4,000.00	4	6,000.00	14,000.00	
11042235794	2006	**SPARE ROUTERS**	**15,000.00**	5	2011	3,000.00	4	4,500.00	10,500.00	
11042265795	2006	**DATA CENTER ENHANCEMENT**	**30,000.00**	5	2011	6,000.00	4	9,000.00	21,000.00	
		Total 2006 Additions	**267,600.00**			**54,000.00**		**81,000.00**	**186,600.00**	

2007 Additions

2007	**4507R Supervisor Card - Boardman**	28,000	5	2012	2,800.00	5	2,800.00	25,200.00	
2007	**CONSULTING; DATA COMMUNICATION**	10,000	5	2012	1,000.00	5	1,000.00	9,000.00	
2007	**CONSULTING; NETWORKS**	30,000	5	2012	3,000.00	5	3,000.00	27,000.00	
2007	**Contract Programming**	100,000	5	2012	10,000.00	5	10,000.00	90,000.00	
2007	**DATA CENTER ENHANCEMENTS**	15,000	5	2012	1,500.00	5	1,500.00	13,500.00	
2007	**DESKTOP PCs (includes training center)**	19,200	3	2010	3,200.00	3	3,200.00	16,000.00	
2007	**Desktop PCs for COE Development**	6,000	3	2010	1,000.00	3	1,000.00	5,000.00	
2007	**INFRASTRUCTURE EXPANSION**	10,000	5	2012	1,000.00	5	1,000.00	9,000.00	
2007	**Web Support Tools**	20,000	5	2012	2,000.00	5	2,000.00	18,000.00	
2007	**LAPTOP PCs**	9,300	3	2010	1,550.00	3	1,550.00	7,750.00	
2007	**NetScout DS3 Probe - Boardman**	60,000	5	2012	6,000.00	5	6,000.00	54,000.00	
2007	**NETWORK INFRASTRUCTURE ENHANCEMENTS**	46,400	5	2012	4,640.00	5	4,640.00	41,760.00	
2007	**REPLACE NETWORK SERVER**	40,000	5	2012	4,000.00	5	4,000.00	36,000.00	
2007	**UPS SYSTEM, REPLACE BATTERIES**	5,000	5	2012	500.00	5	500.00	4,500.00	
2007	**VPN/FIREWALL**	10,000	5	2012	1,000.00	5	1,000.00	9,000.00	
2007	**Network Wiring**	5,500	5	2012	550.00	5	550.00	4,950.00	
	Total 2007 Additions	**414,400.00**			**43,740.00**		**43,740.00**	**370,660.00**	
	Grand Total for 2007 Budget	**3,049,327.35**			**425,553.25**		**1,895,464.72**	**1,153,862.63**	
	2007 Depreciation Expense Per Month				**35,462.77**				

26-4.4