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RECEIVED-FPSC  
OCT - 8 PM 3:57  
COMMISSION CLERK

October 8, 2008

Ms. Ann Cole, Director  
Commission Clerk and Administrative Services  
Florida Public Service Commission  
1540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket No. 080517 Application for approval of transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's water and wastewater systems to Aqua Utilities Florida, Inc., and for amendment of Certificate Nos. 441-S and 507-W, in Sumter County.

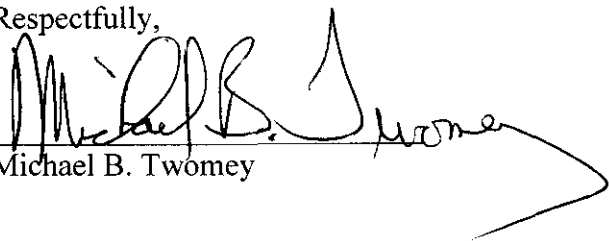
Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is Aqua Utilities Florida, Inc.'s response to five items raised by staff in a September 12, 2008 letter to me from Ms. Patti Daniel, Public Utilities Supervisor, which letter is also attached. Staff's requested September 30, 2008 response date was extended to today's date by Ms. Daniel by an electronic communication to Mr. Carl Smith.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me.

Thank you for your assistance with this filing.

Respectfully,

  
Michael B. Twomey

cc: William T. Rendell  
Carl Smith

DOCUMENT NUMBER-DATE  
09522 OCT-8 08  
FPSC-COMMISSION CLERK

COMMISSIONERS:  
MATTHEW M. CARTER II, CHAIRMAN  
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NANCY ARGENZIANO  
NATHAN A. SKOP

STATE OF FLORIDA



TIMOTHY DEVLIN, DIRECTOR  
DIVISION OF ECONOMIC REGULATION  
(850) 413-6900

Public Service Commission

September 12, 2008

Mr. Michael B. Twomey, Esq.  
P.O. Box 5256  
Tallahassee, Florida 32314-5256

**Re: Docket No 080517-WS Aqua Utilities Florida, Inc.'s Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. Five Land Group LLC's Water and Wastewater Systems and Amendment of Certificates in Sumter County, Florida.**

Dear Mr. Twomey:

After reviewing the September 2, 2008 letter in the above referenced docket, staff has identified the following items that need further clarification and additional information to complete our review and processing of the application.

Additional Information

1. Operating without certificates. According to your response in the September 2, 2008 letter, the utility was exempt from the commission's regulations based upon Sections 367.022(6) and (7) Florida Statutes (F.S.). Section 367.022(6) F.S. requires a utility system to have the capacity or proposed capacity to serve 100 or fewer persons to be exempt. According to the application, the Jumper Creek system capacity exceeds that limit. Section 367.022(7) F.S. requires the utility to be a nonprofit corporation, association or cooperative providing service solely to its members. If the Jumper Creek utility is owned by a nonprofit corporation, association, or a cooperative, please provide supporting documentation, such as articles of incorporation and bylaws.
2. Land. Please provide confirmation that the deed is accurate for the water and wastewater land as shown on Exhibits O and R. The legal description attached to Exhibit R is the entire service area requested. Exhibit O appears to be an affidavit and a legal description for one lot. This lot cannot be located on the service area map provided. Please provide a map indicating the location of the lot identified in Exhibit O. According to the application the water facilities are located on .33 acre and the wastewater facilities are located on a 2.68 acre parcel of land which should be deeded to the utility. Are the water and wastewater facilities located on the lot described in Exhibit O?
3. The rate base calculations that were provided in your September 2, 2008 response did not include contributions-in-aid-of-construction (CIAC), amortization of CIAC, or

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Mr. Michael B. Twomey

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September 12, 2008

working capital amounts. Please include these items in determining your rate base calculations.


4. Acquisition Adjustment. A negative acquisition adjustment is required when the purchase price is less than 80 percent of the net book value pursuant to Rule 25-30.0371(3)(b), Florida Administrative Code. Please provide a schedule comparing the purchase price with rate base.
5. Service Availability Charges. The proposed tariff includes a meter installation charge for water, but no other service availability charges. Please provide a schedule showing whether the proposed service availability policy and charges comply with the provision of Rule 25-30.580, Florida Administrative Code. To comply with Rule 25-30.580, Florida Administrative Code, the minimum amount of CIAC should not be less than the percentage of facilities and plant that is represented by the water transmission and distribution and sewage collection systems at design capacity. Please refer to Rule 25-30.580, Florida Administrative Code, when addressing this item.

The original and four copies of the response to the information requested in this letter should be filed with the Commission on or before **September 30, 2008**. When filing the response, please be sure to refer to the docket number and direct the response to:

Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Should you have any questions concerning the information in this letter, please contact Tom Walden at 850-413-6950 or Cheryl Johnson at 850-413-6984.

Sincerely,



Patti Daniel  
Public Utilities Supervisor  
Bureau of Certification, Economics & Tariffs

PD/CAJ:kb  
Enclosures

cc: Division of Economic Regulation (Walden)  
Office of the General Counsel (Sayler)  
Office of Commission Clerk (Cole)  
Ms. Kimberly A Joyce, Esq.  
Mr. Richard Brown, VP of Acquisitions and Development

**JUMPER CREEK**  
**APPLICATION FOR APPROVAL OF TRANSFER OF OWNERSHIP DOCKET**  
**NO. 080517-WS**

RESPONSES TO REQUEST FOR CLARIFICATION AND ADDITIONAL  
INFORMATION – LETTER DATED SEPTEMBER 12, 2008

**1. Operating Without Certificates:**

**The final operating permits for the utility system listed the Jumper Creek Homeowners' Association, Inc. ("HOA") as the permitted entity to provide service to the community. In addition, the recorded plat dedicated the land to the HOA, and the HOA documents specifically state the utility is owned by the HOA. Lastly, applicant is aware of at least one permit (from the St. Johns river Water Management District) that is in the name of the HOA. The Seller is compiling many of these documents and they will be submitted shortly.**

**On or around the date of the Closing, the HOA conveyed all of its right, title and interest in the facilities to the declarant Jumper Creek Joint Venture. Jumper Creek Joint Venture in turn, by itself and through the venturers--Horizon Homes of Central Florida, Inc. and Five Land Group, L.L.C.--conveyed all rights title and interest to AUF.**

**JUMPER CREEK**  
**APPLICATION FOR APPROVAL OF TRANSFER OF OWNERSHIP DOCKET**  
**NO. 080517-WS**

RESPONSES TO REQUEST FOR CLARIFICATION AND ADDITIONAL  
INFORMATION – LETTER DATED SEPTEMBER 12, 2008

**2. Land:**

**Attached is the “Corporate Purchase’s Affidavit” and the Sumter County 2008  
Trim Notice” both signifying Aqua Utilities Florida, Inc. as the owner of Tracts 4,5,  
&6.**

**FIDELITY NATIONAL TITLE INSURANCE COMPANY****CORPORATION PURCHASER'S AFFIDAVIT**

STATE OF \_\_\_\_\_ :  
COUNTY OF Lake : SS

No. FLFN07-3320

ON THE 31 day of December, A.D. 2007, personally appeared before me, a Notary Public in and for the State of FL, the undersigned deponent or deponents, who, being duly sworn according to law, did depose and say:

That Aqua Utilities Florida, Inc. is the purchaser of the premises situated at Tracts 4, 5 & 6, Jumper Creek HOA, Florida, and is legally qualified to do business in Florida.

That there are no judgments, or other liens against the said corporation which affect this transaction that are not accounted for on the above cited Interim Binder.

That said corporation has not entered into any unrecorded leases or agreements affecting the premises to be insured.

That the newly-erected building/s, if any, on said premises is/were completed on or about (if none, so state):

None

That the individuals executing documents at settlement are the officers of said corporation who are authorized to execute such papers and are of full legal age.

That there are no Overdue Support Obligations of record with the Domestic Relations Section of any Court through the date of recording the instrument(s) to be insured.

That there are no corporate taxes due the State of Florida by said corporation.

That no part of the funds used for the purchase of said premises has been borrowed except:

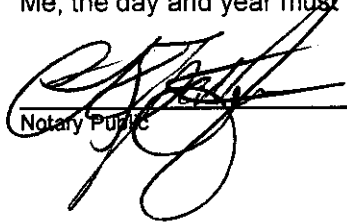
Purchase Money Loan from None

That the proper name of the Company or Corporation is Aqua Utilities Florida, Inc.

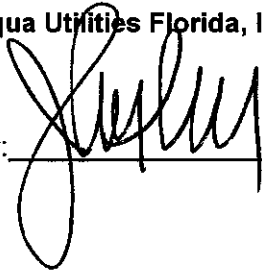
If a foreign corporation, purchaser avers that said corporation is subsisting in its state of incorporation.

# FIDELITY NATIONAL TITLE INSURANCE COMPANY

SUBSCRIBED AND SWORN to before  
Me, the day and year must first be written.

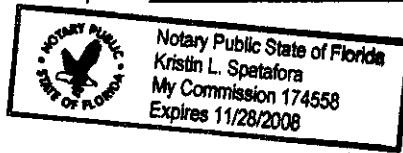
  
\_\_\_\_\_  
Notary Public

Aqua Utilities Florida, Inc.

By:   
\_\_\_\_\_

My Commission expires: 11-28-2008

Attest:   
\_\_\_\_\_



**NOTICE OF PROPOSED  
PROPERTY TAXES AND PROPOSED OR  
ADOPTED NON-AD VALOREM ASSESSMENTS  
DO NOT PAY  
THIS IS NOT A BILL**

REAL ESTATE  
PARCEL # N24A118

7 - 48589

AQUA UTILITIES FLORIDA INC  
1100 THOMAS AVE  
LEESBURG FL 34748-3646



The taxing authorities which levy property taxes against your property will soon hold Public Hearings to adopt budgets and tax rates for the next year.  
The purpose of these Public Hearings is to receive opinions from the general public and to answer questions on the proposed tax change and budget Prior to Taking Final Action.  
Each taxing authority may Amend or Alter its proposals at the hearing.

**2008 TRIM NOTICE**

LEGAL/DESC:

ALL OF TRACTS 4 5 &  
6 OF JUMPER CREEK MA  
NOR PG 9 PGS 5-5B

**NOTICE OF PROPOSED AD VALOREM ASSESSMENTS**

\* SEE REVERSE SIDE FOR EXPLANATION

| TAXING AUTHORITY     | Exemptions | Last Year Taxable Value 2007 | This Year Taxable Value 2008 | COLUMN 1*                     | COLUMN 2*  | A Public Hearing On The Proposed Taxes And Budget Will Be Held: | COLUMN 3*  |
|----------------------|------------|------------------------------|------------------------------|-------------------------------|--|---|--|
|                      |            |                              |                              | Your Property Taxes Last Year | Your Taxes This Year If PROPOSED Budget Change Is Made |   | Your Taxes This Year If NO Budget Change Is Made |
| COUNTY               | 0          | 0                            | 28888                        | 0.00                          | 170.31   | 9/15/08 910 N MAIN RM142 BUSHNELL                               | 170.31   |
| PUBLIC SCHOOLS       |            |                              |                              |                               |  |   |  |
| BY STATE LAW         | 0          | 0                            | 28888                        | 0.00                          | 151.20   | 9/09/08 COLONY COTTAGE REC CENTER                               | 141.91   |
| BY LOCAL BOARD       | 0          | 0                            | 28888                        | 0.00                          | 61.24  | THE VILLAGES, FL 352-793-2315                                   | 71.67  |
| MUNICIPALITY         | 0          | 0                            | 28888                        | 0.00                          | 0.00   |   | 0.00   |
| WATER MANAGEMENT     |            |                              |                              |                               |  |   |  |
| SWFWMD               | 0          | 0                            | 28888                        | 0.00                          | 11.17  | 9/18/08 5 PM 7601 HWY 301 N TAMPA                               | 12.61  |
| WR BASIN             | 0          | 0                            | 28888                        | 0.00                          | 6.67   | 9/18/08 5 PM 7601 HWY 301 N TAMPA                               | 7.67   |
| INDEPENDENT DISTRICT |            |                              |                              |                               |  |   |  |
| SENIOR               |            |                              |                              |                               |  |   |  |
| TOTAL AD VALOREM     |            |                              |                              | 0.00                          | 400.59   |   | 404.17   |
| TOTAL TAX            |            |                              |                              | 0.00                          | 400.59   |   | 404.17   |

**SUMMARY OF COUNTY PROPERTY VALUES**

|                                     | MARKET VALUE | ASSESSED VALUE | EXEMPTIONS | TAXABLE VALUE |
|-------------------------------------|--------------|----------------|------------|---------------|
| YOUR PROPERTY VALUE THIS YEAR: 2008 | 28,888       | 28,888         | 0          | 28,888        |
| YOUR PROPERTY VALUE LAST YEAR: 2007 | 0            | 0              | 0          | 0             |

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption that is not reflected above, contact your county Property Appraiser at: SUMTER COUNTY COURTHOUSE, ROOM 107, 352-793-0210

If the Property Appraiser's office is unable to resolve the matter as to market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county Property Appraiser and must be filed on or before SEPTEMBER 16, 2008

**NOTICE OF PROPOSED AND/OR ADOPTED NON-AD VALOREM ASSESSMENTS**

| LEVYING AUTHORITY                | PURPOSE OF ASSESSMENT | UNITS | RATE                 | ASSESSMENT |
|----------------------------------|-----------------------|-------|----------------------|------------|
|                                  |                       |       |                      |            |
| SEE REVERSE SIDE FOR EXPLANATION |                       |       | TOTAL NON-AD VALOREM |            |

Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer or other governmental services and facilities which may be levied by your county, city or any special district.



**JUMPER CREEK**  
**APPLICATION FOR APPROVAL OF TRANSFER OF OWNERSHIP DOCKET**  
**NO. 080517-WS**

RESPONSES TO REQUEST FOR CLARIFICATION AND ADDITIONAL  
INFORMATION – LETTER DATED SEPTEMBER 12, 2008

**3. An updated Rate Base calculations, which include the CIAC and Accumulated Amortization of CIAC, plus the calculation of the Working Capital is attached.**



JUMPER CREEK MANOR @ Acquisition  
 UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION  
 December 31, 2007

| P/A #             | Group                        | Depreciation                                    | Deprec. Lives | Date in Service | Book Cost<br>12/31/2007 | Expense<br>2007  | Accumulated Depreciation<br>12/31/2007 | Net UPIS<br>12/31/2007 | Depreciation    |                  |
|-------------------|------------------------------|---|---------------|-----------------|-------------------------|------------------|--|------------------------|-----------------|------------------|
|                   |                              |   |               |                 |                         |                  |  |                        | Monthly Expense | Annual Expense   |
| <b>WASTEWATER</b> |                              |   |               |                 |                         |                  |  |                        |                 |                  |
| 353               | LAND                         | Land and Land Rights - WWTP (2.68 Acres)        | N/A           | 01/01/07        | 18,446.44               | -                | -                                      | 18,446.44              | -               | -                |
|                   |                              | Land and Land Rights - Lift Station (.04 Acres) |               |                 | 275.32                  | -                | -                                      | 275.32                 | -               | -                |
|                   |                              |   |               |                 | <b>18,721.76</b>        | <b>-</b>         | <b>-</b>                               | <b>18,721.76</b>       | <b>-</b>        | <b>-</b>         |
| 354               | STRUCTURES & IMPROVEMENTS    | Construct 12' Service Road-Water & Sewer Only   | 27            | 01/01/07        | 5,631.31                | 208.57           | 208.57                                 | 5,422.75               | 17.38           | 208.57           |
|                   |                              | Lift Station-Fencing                            | 27            | 01/01/07        | 2,600.00                | 96.30            | 96.30                                  | 2,503.70               | 8.02            | 96.30            |
|                   |                              |   |               |                 | <b>8,231.31</b>         | <b>304.86</b>    | <b>304.86</b>                          | <b>7,926.45</b>        | <b>25.41</b>    | <b>304.86</b>    |
| 360               | COLLECTIONS SEWERS - GRAVITY | 8" PVC Gravity (0'-6" Deeo)                     | 40            | 01/01/07        | 83,950.83               | 2,098.77         | 2,098.77                               | 81,852.06              | 174.90          | 2,098.77         |
|                   |                              |   |               |                 | <b>83,950.83</b>        | <b>2,098.77</b>  | <b>2,098.77</b>                        | <b>81,852.06</b>       | <b>174.90</b>   | <b>2,098.77</b>  |
| 361               | COLLECTIONS SEWERS - FORCE   | 4" Sanitary Lateral                             | 27            | 01/01/07        | 1,208.31                | 44.75            | 44.75                                  | 1,163.56               | 3.73            | 44.75            |
|                   |                              | 4" Double Sanitary Lateral                      | 27            | 01/01/07        | 22,555.16               | 835.38           | 835.38                                 | 21,719.78              | 69.61           | 835.38           |
|                   |                              | 4" Force Main                                   | 27            | 01/01/07        | 9,032.80                | 334.55           | 334.55                                 | 8,698.25               | 27.88           | 334.55           |
|                   |                              |   |               |                 | <b>32,796.27</b>        | <b>1,214.68</b>  | <b>1,214.68</b>                        | <b>31,581.59</b>       | <b>101.22</b>   | <b>1,214.68</b>  |
| 362               | MANHOLES                     | Manhole 4-6                                     | 37            | 01/01/07        | 19,937.15               | 538.84           | 538.84                                 | 19,398.31              | 44.90           | 538.84           |
|                   |                              | Manhole 6-8                                     | 37            | 01/01/07        | 23,494.95               | 635.00           | 635.00                                 | 22,859.96              | 52.92           | 635.00           |
|                   |                              | Manhole 8-10                                    | 37            | 01/01/07        | 5,034.63                | 136.07           | 136.07                                 | 4,898.56               | 11.34           | 136.07           |
|                   |                              | Manhole 10-12                                   | 37            | 01/01/07        | 6,041.56                | 163.29           | 163.29                                 | 5,878.27               | 13.61           | 163.29           |
|                   |                              |   |               |                 | <b>54,508.30</b>        | <b>1,473.20</b>  | <b>1,473.20</b>                        | <b>53,035.10</b>       | <b>122.77</b>   | <b>1,473.20</b>  |
| 371               | PUMPING EQUIPMENT            | Lift Station                                    | 18            | 01/01/07        | 47,191.29               | 2,621.74         | 2,621.74                               | 44,569.56              | 218.48          | 2,621.74         |
|                   |                              | Lift Station-Electric                           | 18            | 01/01/07        | 3,381.40                | 187.86           | 187.86                                 | 3,193.54               | 15.65           | 187.86           |
|                   |                              |   |               |                 | <b>50,572.69</b>        | <b>2,809.59</b>  | <b>2,809.59</b>                        | <b>47,763.10</b>       | <b>234.13</b>   | <b>2,809.59</b>  |
| 380               | TREATMENT & DISPOSAL         | WWTP  | 15            | 01/01/07        | 150,770.48              | 10,051.37        | 10,051.37                              | 140,719.12             | 837.61          | 10,051.37        |
|                   |                              | Convert Wells (Monitoring Wells)                | 15            | 01/01/07        | 5,341.70                | 356.11           | 356.11                                 | 4,985.59               | 29.68           | 356.11           |
|                   |                              | WWTP-Electric                                   | 15            | 01/01/07        | 1,379.40                | 91.96            | 91.96                                  | 1,287.44               | 7.66            | 91.96            |
|                   |                              |   |               |                 | <b>157,491.58</b>       | <b>10,499.44</b> | <b>10,499.44</b>                       | <b>146,992.14</b>      | <b>874.95</b>   | <b>10,499.44</b> |
|                   |                              | <b>TOTAL WASTEWATER</b>                         |               |                 | <b>406,272.75</b>       | <b>18,400.54</b> | <b>18,400.54</b>                       | <b>387,872.20</b>      | <b>1,533.38</b> | <b>18,400.54</b> |
|                   |                              | <b>TOTAL WATE AND WASTEWATER</b>                |               |                 | <b>904,090.51</b>       | <b>41,255.74</b> | <b>41,255.74</b>                       | <b>862,834.77</b>      | <b>3,437.98</b> | <b>41,255.74</b> |

**CALCULATION OF COMPOSITE RATE FOR CIAC AMORTIZATION**

|                 |                   |                                      |                  |
|-----------------|-------------------|--------------------------------------|------------------|
| Water - UPIS    | 497,817.77        | Depreciation Expense                 | 22,855.20        |
| less land       | (2,271.39)        |                                      | -                |
| Adj. Water-UPIS | <u>495,546.38</u> | Adj. Depreciation Expense            | <u>22,855.20</u> |
|                 |                   |                                      | 0.0461           |
|                 |                   | Composite Rate for CIAC Amortization | <u>21.68</u>     |
| Sewer - UPIS    | 406,272.75        | Depreciation Expense                 | 18,400.54        |
| less land       | (18,721.76)       |                                      | -                |
| Adj. Sewer-UPIS | <u>387,550.99</u> | Adj. Depreciation Expense            | <u>18,400.54</u> |
|                 |                   |                                      | 0.0475           |
|                 |                   | Composite Rate for CIAC Amortization | <u>21.06</u>     |

**Jumper Creek  
List of Assets at Acquisition (12-31-07)**

| Description  | No. of Units   | Pave-Rite, Inc.   |               |                   |                      | SECO-Elect Serv Installation |                | Vendors                                 | Total             |           |
|--|----------------|-------------------|---------------|-------------------|----------------------|------------------------------|----------------|---|-------------------|-----------|
|  |                | Pay Req #7        | Allocation    | Amount            | June 23, 2006<br>Inv | Allocation                   | Amount         |   |                   |           |
|  |                |                   |               |                   |                      |                              |                |   |                   |           |
| <b>Water</b>                                       |                |                   |               |                   |                      |                              |                |   |                   |           |
| 303 Land @ WTP (.33 Acres)                         | Lump           |                   |               |                   |                      |                              | Horizons Homes | 2,271.39                                | 2,271.39          |           |
| 304 Construct 12' Service Road-Water & Sewer Only) | Lump           | 5,099.85          | 0.48%         | 937.49            |                      | 1.50%                        | 448.81         |   | 6,486.15          |           |
| 307 Well #1 - 8"                                   | Lump           |                   | 0.00%         | -                 |                      | 0.00%                        | -              | Earl's Well Drilling & Pump Serv. Inc.  | 14,086.00         | 14,086.00 |
| 307 Well #1 - 8"                                   | Lump           |                   | 0.00%         | -                 |                      | 0.00%                        | -              | Plant Technicians, Inc.                 | 2,361.00          | 2,361.00  |
| 307 Well #2 - 12"                                  | Lump           |                   | 0.00%         | -                 |                      | 0.00%                        | -              | C.W.D.I., Inc. dba Citrus Well Drilling | 42,504.00         | 42,504.00 |
| 320 Water Treatment Plant                          | Lump           | 216,627.00        | 20.28%        | 39,822.10         |                      | 63.61%                       | 19,064.31      |   | 275,513.42        |           |
| 331 6" Water Line                                  | 4,720 ft       | 45,694.80         | 4.28%         | 8,399.98          |                      | 13.42%                       | 4,021.38       |   | 58,116.17         |           |
| 331 4" Water Line                                  | 760 ft         | 4,666.40          | 0.44%         | 857.81            |                      | 1.37%                        | 410.67         |   | 5,934.88          |           |
| 331 2" Water Line                                  | 500 ft         | 3,545.00          | 0.33%         | 651.67            |                      | 1.04%                        | 311.98         |   | 4,508.65          |           |
| 331 4" Gate Valve                                  | 3 ea           | 2,173.50          | 0.20%         | 399.55            |                      | 0.64%                        | 191.28         |   | 2,764.33          |           |
| 331 6" Gate Valve                                  | 10 ea          | 8,925.00          | 0.84%         | 1,640.66          |                      | 2.62%                        | 785.45         |   | 11,351.11         |           |
| 331 2" Blow off                                    | 1 ea           | 498.75            | 0.05%         | 91.68             |                      | 0.15%                        | 43.89          |   | 634.33            |           |
| 331 Backflow Preventer                             | 2 ea           | 1,512.00          | 0.14%         | 277.95            |                      | 0.44%                        | 133.06         |   | 1,923.01          |           |
| 333 Single Water Services                          | 5 ft           | 1,312.50          | 0.12%         | 241.27            |                      | 0.39%                        | 115.51         |   | 1,669.28          |           |
| 333 Single Water Services - Picnic                 | 1,365 ft       | 1,365.00          | 0.13%         | 250.93            |                      | 0.40%                        | 120.13         |   | 1,736.05          |           |
| 333 Double Water Services                          | 420 ft         | 23,100.00         | 2.16%         | 4,246.43          |                      | 6.78%                        | 2,032.92       |   | 29,379.35         |           |
| 333 240 Services (CO #4)                           | 240 ft         | 4,760.80          | 0.45%         | 875.17            |                      | 1.40%                        | 418.98         |   | 6,054.94          |           |
| 334 Meters & Meter Installation - 5/8" x 3/4"      | 35 ea          |                   | 0.00%         | -                 |                      | 0.00%                        | -              | Sunstate Meter & Supply                 | 2,788.16          | 2,788.16  |
| 334 Meters & Meter Installation - 5/8" x 3/4"      | 1 ea           |                   | 0.00%         | -                 |                      | 0.00%                        | -              | M & A Handy Man Services                | 600.00            | 600.00    |
| 334 Meters & Meter Installation - 5/8" x 3/4"      | 24 ea          |                   | 0.00%         | -                 |                      | 0.00%                        | -              | Sunstate Meter & Supply                 | 93.19             | 93.19     |
| 335 Fire Hydrant                                   | 6 ea           | 21,262.50         | 1.99%         | 3,908.64          |                      | 6.24%                        | 1,871.21       |   | 27,042.35         |           |
| N/A Engineering (WTP & WWTP)                       |                |                   |               |                   |                      |                              | 29,969.58      | (29,969.58)                             |                   |           |
| <b>Total Water</b>                                 | <b>53.66%</b>  | <b>340,543.10</b> | <b>31.88%</b> | <b>62,601.35</b>  | <b>-</b>             | <b>100.00%</b>               | <b>-</b>       | <b>62,432.35</b>                        | <b>497,817.77</b> |           |
| <b>Sewer</b>                                       |                |                   |               |                   |                      |                              |                |   |                   |           |
| 353 Land @ WWTP (2.68 Acres)                       | Lump           |                   |               |                   |                      |                              |                | Horizons Homes                          | 18,446.44         | 18,446.44 |
| 353 Land @ LS (.04 Acres)                          | Lump           |                   |               |                   |                      |                              |                | Horizons Homes                          | 275.32            | 275.32    |
| 354 Construct 12' Service Road-Water & Sewer Only) | Lump           | 4,404.15          | 0.41%         | 809.61            |                      | 1.48%                        | 417.55         |   | 5,631.31          |           |
| 354 Lift Station-Fencing                           | Lump           |                   |               | -                 |                      |                              |                | Hercules Fence Company, Inc.            | 2,600.00          | 2,600.00  |
| 360 8" PVC Gravity (0'-6' Deep)                    | 4,810 ft       | 65,656.50         | 6.15%         | 12,069.50         |                      | 22.08%                       | 6,224.83       |   | 83,950.83         |           |
| 361 4" Sanitary Lateral                            | 4 ft           | 945.00            | 0.09%         | 173.72            |                      | 0.32%                        | 89.59          |   | 1,208.31          |           |
| 361 4" Double Sanitary Lateral                     | 58 ft          | 17,640.00         | 1.65%         | 3,242.73          |                      | 5.93%                        | 1,672.43       |   | 22,555.16         |           |
| 361 4" Force Main                                  | 1,160 ft       | 7,064.40          | 0.66%         | 1,298.63          |                      | 2.38%                        | 669.77         |   | 9,032.80          |           |
| 362 Manhole 4-6                                    | 9 ea           | 15,592.50         | 1.46%         | 2,866.34          |                      | 5.24%                        | 1,478.31       |   | 19,937.15         |           |
| 362 Manhole 6-8                                    | 10 ea          | 18,375.00         | 1.72%         | 3,377.84          |                      | 6.18%                        | 1,742.12       |   | 23,494.95         |           |
| 362 Manhole 8-10                                   | 2 ea           | 3,937.50          | 0.37%         | 723.82            |                      | 1.32%                        | 373.31         |   | 5,034.63          |           |
| 362 Manhole 10-12                                  | 2 ea           | 4,725.00          | 0.44%         | 868.59            |                      | 1.59%                        | 447.97         |   | 6,041.56          |           |
| 371 Lift Station                                   | Lump           | 36,907.50         | 3.46%         | 6,784.63          |                      | 12.41%                       | 3,499.16       |   | 47,191.29         |           |
| 371 Lift Station-Electric                          | Lump           |                   |               |                   | 3,381.40             |                              |                |   | 3,381.40          |           |
| 380 WWTP   | Lump           | 117,915.00        | 11.04%        | 21,676.08         |                      | 39.65%                       | 11,179.40      |   | 150,770.48        |           |
| 380 Convert Wells (Monitoring Wells)               | 2 ea           | 4,200.00          | 0.39%         | 772.08            |                      | 1.23%                        | 369.62         |   | 5,341.70          |           |
| 380 WWTP-Electric                                  | Lump           |                   |               |                   | 1,379.40             |                              |                |   | 1,379.40          |           |
| N/A Engineering (WTP & WWTP)                       |                |                   |               |                   |                      |                              | 28,192.65      | (28,192.65)                             |                   |           |
| <b>Total Sewer</b>                                 | <b>46.34%</b>  | <b>297,362.55</b> | <b>27.84%</b> | <b>54,663.56</b>  | <b>4,760.80</b>      | <b>98.59%</b>                | <b>(28.58)</b> | <b>2,600.00</b>                         | <b>406,272.75</b> |           |
| <b>Total Water &amp; Sewer</b>                     | <b>100.00%</b> | <b>637,905.65</b> |               | <b>117,264.91</b> | <b>4,760.80</b>      |                              | <b>(28.58)</b> | <b>65,032.35</b>                        | <b>904,090.51</b> |           |

| Description                               | No. of Units | Pave-Rite, Inc.     |                |                     |                 | SECO-Elect Serv Installation |                  | Vendors             | Total |
|---|--------------|---------------------|----------------|---------------------|-----------------|------------------------------|------------------|---------------------|-------|
|   |              | Pay Req #7          | Allocation     | Amount              | June 23, 2006   | Allocation                   | Amount           |                     |       |
|   |              |                     |                |                     | Inv             |                              |                  |                     |       |
| <b>Non-Utility</b>                        |              |                     |                |                     |                 |                              |                  |                     |       |
| Roadway-1" Type III Asphalt               |              | 108,790.00          | 10.19%         | 19,998.65           |                 |                              |                  | 128,788.65          |       |
| Roadway - Miami Curb                      |              | 66,241.80           | 6.20%          | 12,177.10           |                 |                              |                  | 78,418.90           |       |
| Roadway - Street signs/stripping          |              | 2,802.00            | 0.26%          | 515.09              |                 |                              |                  | 3,317.09            |       |
| Roadway - 48 Improvements                 |              | 29,760.00           | 2.79%          | 5,470.72            |                 |                              |                  | 35,230.72           |       |
| Drainage - 21 x 15 CMP                    |              | 3,426.22            | 0.32%          | 629.84              |                 |                              |                  | 4,056.06            |       |
| Drainage - 28 x 20 CMP                    |              | 16,857.68           | 1.58%          | 3,098.91            |                 |                              |                  | 19,956.59           |       |
| Drainage - 19" x 30" ERCP                 |              | 4,890.56            | 0.46%          | 899.02              |                 |                              |                  | 5,789.58            |       |
| Drainage - 35 x 24 CMP                    |              | 21,914.61           | 2.05%          | 4,028.52            |                 |                              |                  | 25,943.13           |       |
| Drainage - 24" x 38" ERCP                 |              | 2,756.46            | 0.26%          | 506.71              |                 |                              |                  | 3,263.17            |       |
| Drainage - 18" CMP                        |              | 16,817.14           | 1.57%          | 3,091.46            |                 |                              |                  | 19,908.60           |       |
| Drainage - 24" CMP                        |              | 15,314.10           | 1.43%          | 2,815.16            |                 |                              |                  | 18,129.26           |       |
| Drainage - Discharge Structure            |              | 5,880.00            | 0.55%          | 1,080.91            |                 |                              |                  | 6,960.91            |       |
| Drainage - Diversion Box                  |              | 115.50              | 0.01%          | 21.23               |                 |                              |                  | 136.73              |       |
| Drainage - 21 x 15 U Endwalls             |              | 26.25               | 0.00%          | 4.83                |                 |                              |                  | 31.08               |       |
| Drainage - 28 X 20 U Endwalls             |              | 3,444.00            | 0.32%          | 633.10              |                 |                              |                  | 4,077.10            |       |
| Drainage - 35 x 24 Endwalls               |              | 7,665.00            | 0.72%          | 1,409.04            |                 |                              |                  | 9,074.04            |       |
| Drainage - Silt Fence                     |              | 2,065.14            | 0.19%          | 379.63              |                 |                              |                  | 2,444.77            |       |
| Drainage - Type E Inlets                  |              | 2,047.50            | 0.19%          | 376.39              |                 |                              |                  | 2,423.89            |       |
| Drainage - Type V Inlets                  |              | 40,950.00           | 3.83%          | 7,527.76            |                 |                              |                  | 48,477.76           |       |
| Drainage - MES                            |              | 1,575.00            | 0.15%          | 289.53              |                 |                              |                  | 1,864.53            |       |
| Drainage - Special Inlet                  |              | 1,233.75            | 0.12%          | 226.80              |                 |                              |                  | 1,460.55            |       |
| Drainage - Special Storm Manhole          |              | 1,785.00            | 0.17%          | 328.13              |                 |                              |                  | 2,113.13            |       |
| Drainage - Storm Manhole                  |              | 1,575.00            | 0.15%          | 289.53              |                 |                              |                  | 1,864.53            |       |
| Drainage - 24" U Endwalls                 |              | 6,174.00            | 0.58%          | 1,134.95            |                 |                              |                  | 7,308.95            |       |
| Drainage - 18" U Endwalls                 |              | 3,969.00            | 0.37%          | 729.61              |                 |                              |                  | 4,698.61            |       |
| Deduct Silt Fence (CO #3)                 |              | (2,065.14)          | -0.19%         | (379.63)            |                 |                              |                  | (2,444.77)          |       |
| 1" Type S-III Asphalt (CO #2)             |              | 60,288.00           | 5.64%          | 11,082.62           |                 |                              |                  | 71,370.62           |       |
| Drainage structure mods (CO #1)           |              | 9,183.11            | 0.86%          | 1,688.11            |                 |                              |                  | 10,871.22           |       |
| Deduct install of water meters (CO #5)    |              | (5,336.00)          | -0.50%         | (980.91)            |                 |                              |                  | (6,316.91)          |       |
| Engineering (Non-Utility)                 |              |                     |                |                     |                 | 45,425.00                    |                  | 45,425.00           |       |
| <b>Total Non-Utilities</b>                |              | <b>430,145.68</b>   | <b>40.27%</b>  | <b>79,072.81</b>    | <b>-</b>        | <b>45,425.00</b>             | <b>-</b>         | <b>554,643.49</b>   |       |
| <b>Total Before Soft Cost</b>             |              | <b>1,068,051.33</b> | <b>100.00%</b> | <b>196,337.72</b>   | <b>4,760.80</b> | <b>45,396.42</b>             | <b>65,032.35</b> | <b>1,458,734.00</b> |       |
| <b>Soft Cost</b>                          |              |                     |                |                     |                 |                              |                  |                     |       |
| Sitework - Grading                        |              | 87,657.70           |                | (87,657.70)         |                 |                              |                  | -                   |       |
| Sitework - Fill & Fine Grading            |              | 48,503.00           |                | (48,503.00)         |                 |                              |                  | -                   |       |
| Sod                                       |              | 40,841.60           |                | (40,841.60)         |                 |                              |                  | -                   |       |
| Seed & Mulch                              |              | 24,789.00           |                | (24,789.00)         |                 |                              |                  | -                   |       |
| Reduce Seed and Mulch Requirements (CO#6) |              | (5,453.58)          |                | 5,453.58            |                 |                              |                  | -                   |       |
|   |              | <b>196,337.72</b>   |                | <b>(196,337.72)</b> | <b>-</b>        | <b>-</b>                     | <b>-</b>         | <b>-</b>            |       |
|   |              | <b>1,264,389.05</b> |                | <b>-</b>            | <b>4,760.80</b> | <b>45,396.42</b>             | <b>65,032.35</b> | <b>1,458,734.00</b> |       |

JUMPER CREEK - METER INSTALLATION FEES COLLECTED AS OF DECEMBER 31, 2007

| Lot # | Blk # | Customer | Site Address                             | Installation Date  | Meter Installation Fee | Service Connection Fee | Capacity Fee | Line Extension Fee | Total CIAC |
|-------|-------|----------|--|--------------------|------------------------|------------------------|--------------|--------------------|------------|
| 1     | 018   | A        | Jumper Creek JV                          | 2704 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 2     | 024   | A        | Jumper Creek JV                          | 2796 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 3     | 025   | A        | Jumper Creek JV                          | 2810 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 4     | 026   | A        | Jumper Creek JV                          | 2824 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 5     | 028   | A        | Brenda Fluit                             | 2854 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 6     | 029   | A        | Jumper Creek JV                          | 2870 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 7     | 003   | B        | Seurojane Rampersad                      | 7320 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 8     | 004   | B        | Seurojane Rampersad & Kamulcham Ramlagan | 7330 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 9     | 005   | B        | Haripersad Basdeo                        | 7340 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 10    | 006   | B        | Ria Basdeo                               | 7350 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 11    | 007   | B        | Neeralah Ramsahai                        | 7360 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 12    | 008   | B        | Hanny Chetram                            | 7370 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 13    | 009   | B        | Tashika Forde                            | 7380 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 14    | 010   | B        | Kevin & Cindy Kelley                     | 7390 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 15    | 011   | B        | Ray Webb                                 | 7400 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 16    | 012   | B        | Harry Pecunia                            | 7410 SE 26th Drive | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 17    | 013   | B        | Ramrattan Harrinarain                    | 2556 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 18    | 014   | B        | Surujdal Kuldeep                         | 2540 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 19    | 015   | B        | Jumper Creek JV                          | 2526 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 20    | 016   | B        | Subhagwati Lohitaswa                     | 2510 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 21    | 017   | B        | Terrence Gunn                            | 2496 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 22    | 018   | B        | Desmond & Debby Thomas                   | 2480 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 23    | 019   | B        | Shalleshbhal Patel                       | 2466 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 24    | 020   | B        | Muniram & Indranie Doobay                | 2450 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 25    | 021   | B        | Ray Webb                                 | 2436 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 26    | 022   | B        | Jasper Smith                             | 2420 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 27    | 023   | B        | Jumper Creek JV                          | 2404 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 28    | 026   | B        | Clive Heath                              | 2360 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 29    | 027   | B        | Jumper Creek JV                          | 2360 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 30    | 028   | B        | Jumper Creek JV                          | 2344 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 31    | 029   | B        | Jeff & Connie Hoover                     | 2314 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 32    | 030   | B        | Steve & Karen Binegar                    | 2315 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 33    | 031   | B        | Jumper Creek JV                          | 2329 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 34    | 033   | B        | Parbattie Sieunarine                     | 2359 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
| 35    | 026   | C        | Ashok & Aruna Patel                      | 2465 SE 75th Blvd. | 1/1/2007               | 220.00                 |              |                    | 220.00     |
|       |       |          |  |                    | 7,700.00               | -                      | -            | -                  | 7,700.00   |

**JUMPER CREEK - CONTRIBUTIONS IN AID OF CONSTRUCTION AND ACCUMULATED AMORTIZATION  
AS OF DECEMBER 31, 2007 (ACQUISITION DATE)**

| P/A #        | Group                         | Depreciation                                     | Composite Rate | Date in Service | Fees Collected  | Years in Serv @ Acq. | Accum. Amortization | Net CIAC        | Monthly Expense | Expense from May 1, 2007 to Dec 31, 2007 |
|--------------|-------------------------------|--|----------------|-----------------|-----------------|----------------------|---------------------|-----------------|-----------------|--|
| <b>WATER</b> |                               |  |                |                 |                 |                      |                     |                 |                 |  |
|              | <b>Cash</b>                   |  |                |                 |                 |                      |                     |                 |                 |  |
|              | 271-Cash                      | Meter Installation Fees - 35 Customers - Regular | 21.68          | Jan-07          | 7,700.00        | 1                    | 355.17              | 7,344.83        | 29.60           | 236.78                                   |
|              | <b>TOTAL WATER - Combined</b> |  |                |                 | <u>7,700.00</u> |                      | <u>355.17</u>       | <u>7,344.83</u> | <u>29.60</u>    | <u>236.78</u>                            |





**JUMPER CREEK**  
**APPLICATION FOR APPROVAL OF TRANSFER OF OWNERSHIP DOCKET**  
**NO. 080517-WS**

RESPONSES TO REQUEST FOR CLARIFICATION AND ADDITIONAL  
INFORMATION – LETTER DATED SEPTEMBER 12, 2008

**4. A schedule comparing the purchase price with rate base is attached.**

**JUMPER CREEK - RATE BASE**  
**RATE BASE SCHEDULE WITH COMPARISON TO PURCHASE PRICE**

| December 31, 2007    |                |                |                |
|----------------------|----------------|----------------|----------------|
|                      | WATER          | WASTEWATER     | TOTAL          |
| UPIS                 | 497,818        | 406,273        | 904,091        |
| A/D                  | (22,855)       | (18,401)       | (41,256)       |
| CIAC                 | (7,700)        | -              | (7,700)        |
| A/A                  | 355            | -              | 355            |
| Working Capital      | 1,177          | 1,335          | 2,512          |
| <b>Net Rate Base</b> | <b>468,795</b> | <b>389,207</b> | <b>858,002</b> |

|                               |                         |
|-------------------------------|-------------------------|
| Purchase Price                | 100,000                 |
| <b>Acquisition Adjustment</b> | <b><u>(758,002)</u></b> |

**JUMPER CREEK**  
**APPLICATION FOR APPROVAL OF TRANSFER OF OWNERSHIP DOCKET**  
**NO. 080517-WS**

RESPONSES TO REQUEST FOR CLARIFICATION AND ADDITIONAL  
INFORMATION – LETTER DATED SEPTEMBER 12, 2008

**5. Service Availability Charges:**

For the Service Availability Charges, Aqua is stating the fee associated with the cost and installation of the meter and the Radio Frequency (RF) unit only. The \$220.00 Meter Installation Charge for water is the only fee. These fees are designed to recover the cost of meters, RF unit and the installation costs. At this time there are no fees to recover the cost of water transmission and distribution and sewage collection systems.

Additional fees will be addressed in the next rate proceedings, based on the appropriate depreciated original cost of the distribution and collection systems and other plant, where applicable.