

CLASS "A" OR "B"

CIVIL SERVICE
Public Service Commission
Do Not Remove from File

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WS880-08-AR

AQUA UTILITIES FLORIDA, INC.

Exact Legal Name of Respondent

Various

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
09 MAY -4 AM 10:28
DIVISION OF
ECONOMIC REGULATION



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2008

- | | |
|---------------------------|--------------------|
| SU821 - Lee | WS885 - Putnam |
| WS688 - Alachua | WS886 - Seminole |
| WS768 - Sumter | WS887 - Volusia |
| WS798 - Charlotte, DeSoto | WS888 - Washington |
| WS880 - Highlands | WU174 - Marion |
| WS881 - Lake | WU787 - Palm Beach |
| WS883 - Pasco | WU879 - Brevard |
| WS884 - Polk | WU882 - Orange |

GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**All PSC
All PSC**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	5,862,235	5,862,236	(1)
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	116,775	116,774	1
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	70,258	70,257	1
Total Water Operating Revenue	\$6,049,268	\$6,049,267	\$1
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$6,049,268	\$6,049,267	\$1

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Alachua
Certificate No.: 549-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	183,496	183,496	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	5,455	5,455	0
Total Water Operating Revenue	\$188,951	\$188,951	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$188,951	\$188,951	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County: Alachua
Certificate No.: 549-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	72,194	72,194	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	750	750	0
Total Water Operating Revenue	\$72,944	\$72,944	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$72,944	\$72,944	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Alachua
549-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	111,302	111,302	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	4,705	4,705	0
Total Water Operating Revenue	\$116,007	\$116,007	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$116,007	\$116,007	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Brevard
2-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	74,833	74,833	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	805	805	0
Total Water Operating Revenue	\$75,638	\$75,638	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$75,638	\$75,638	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Brevard
2-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	16,268	16,268	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	235	235	0
Total Water Operating Revenue	\$16,503	\$16,503	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$16,503	\$16,503	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Brevard
2-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	58,565	58,565	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	570	570	0
Total Water Operating Revenue	\$59,135	\$59,135	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$59,135	\$59,135	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Charlotte/DeSoto
599-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	320,005	320,005	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,065	1,065	0
Total Water Operating Revenue	\$321,070	\$321,070	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$321,070	\$321,070	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Highlands
422-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	197,811	197,811	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	2,262	2,262	0
Total Water Operating Revenue	\$200,073	\$200,073	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$200,073	\$200,073	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Highlands
422-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	126,013	126,013	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,005	1,005	0
Total Water Operating Revenue	\$127,018	\$127,018	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$127,018	\$127,018	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Highlands
422-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	54,115	54,115	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	912	912	0
Total Water Operating Revenue	\$55,027	\$55,027	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$55,027	\$55,027	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Highlands
422-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	17,683	17,683	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	345	345	0
Total Water Operating Revenue	\$18,028	\$18,028	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$18,028	\$18,028	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	1,564,410	1,564,409	1
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	115,741	115,740	1
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	14,167	14,166	1
Total Water Operating Revenue	\$1,694,318	\$1,694,315	\$3
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$1,694,318	\$1,694,315	\$3

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	34,211	34,211	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	195	195	0
Total Water Operating Revenue	\$34,406	\$34,406	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$34,406	\$34,406	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	123,942	123,942	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	3,244	3,244	0
Total Water Operating Revenue	\$127,186	\$127,186	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$127,186	\$127,186	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	42,526	42,526	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	235	235	0
Total Water Operating Revenue	\$42,761	\$42,761	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$42,761	\$42,761	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	33,009	33,009	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	115,741	115,740	1
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	0	0	0
Total Water Operating Revenue	\$148,750	\$148,749	\$1
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$148,750	\$148,749	\$1

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	50,397	50,397	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	410	410	0
Total Water Operating Revenue	\$50,807	\$50,807	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$50,807	\$50,807	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	13,245	13,245	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	105	105	0
Total Water Operating Revenue	\$13,350	\$13,350	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$13,350	\$13,350	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	35,767	35,767	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	310	310	0
Total Water Operating Revenue	\$36,077	\$36,077	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$36,077	\$36,077	\$0
Explanations:			
Minor differences are due to rounding.			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	25,424	25,424	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,230	1,230	0
Total Water Operating Revenue	\$26,654	\$26,654	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$26,654	\$26,654	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	29,077	29,077	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	460	460	0
Total Water Operating Revenue	\$29,537	\$29,537	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$29,537	\$29,537	\$0
Explanations:			
Minor differences are due to rounding.			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	38,478	38,478	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	150	150	0
Total Water Operating Revenue	\$38,628	\$38,628	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$38,628	\$38,628	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	56,321	56,321	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	270	270	0
Total Water Operating Revenue	\$56,591	\$56,591	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$56,591	\$56,591	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	58,889	58,889	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	165	165	0
Total Water Operating Revenue	\$59,054	\$59,054	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$59,054	\$59,054	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	17,828	17,827	1
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	105	105	0
Total Water Operating Revenue	\$17,933	\$17,932	\$1
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$17,933	\$17,932	\$1

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	12,092	12,092	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	135	135	0
Total Water Operating Revenue	\$12,227	\$12,227	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$12,227	\$12,227	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	56,905	56,905	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	365	365	0
Total Water Operating Revenue	\$57,270	\$57,270	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$57,270	\$57,270	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	80,627	80,627	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	385	385	0
Total Water Operating Revenue	\$81,012	\$81,012	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$81,012	\$81,012	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	43,516	43,516	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	510	509	1
Total Water Operating Revenue	\$44,026	\$44,025	\$1
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$44,026	\$44,025	\$1

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	15,917	15,917	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	500	500	0
Total Water Operating Revenue	\$16,417	\$16,417	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$16,417	\$16,417	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	527,918	527,918	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	3,163	3,163	0
Total Water Operating Revenue	\$531,081	\$531,081	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$531,081	\$531,081	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Lake
106-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	49,169	49,169	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	410	410	0
Total Water Operating Revenue	\$49,579	\$49,579	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$49,579	\$49,579	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	4,906	4,906	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	0	0	0
Total Water Operating Revenue	\$4,906	\$4,906	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$4,906	\$4,906	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	53,196	53,196	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	690	690	0
Total Water Operating Revenue	\$53,886	\$53,886	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$53,886	\$53,886	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	96,027	96,027	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	890	890	0
Total Water Operating Revenue	\$96,917	\$96,917	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$96,917	\$96,917	\$0
Explanations:			
Minor differences are due to rounding.			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Lake
106-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	65,023	65,023	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	240	240	0
Total Water Operating Revenue	\$65,263	\$65,263	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$65,263	\$65,263	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Marion
346-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	539,505	539,505	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	3,765	3,765	0
Total Water Operating Revenue	\$543,270	\$543,270	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$543,270	\$543,270	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Orange
84-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	89,893	89,893	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	430	430	0
Total Water Operating Revenue	\$90,323	\$90,323	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$90,323	\$90,323	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Palm Beach
53-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	109,188	109,188	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	3,530	3,530	0
Total Water Operating Revenue	\$112,718	\$112,718	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$112,718	\$112,718	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Pasco
209-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	853,007	853,008	(1)
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	12,405	12,405	0
Total Water Operating Revenue	\$865,412	\$865,413	(\$1)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$865,412	\$865,413	(\$1)

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Pasco
Certificate No.: 209-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	434,200	434,201	(1)
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	6,510	6,510	0
Total Water Operating Revenue	\$440,710	\$440,711	(\$1)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$440,710	\$440,711	(\$1)

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Pasco
209-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	342,362	342,362	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	4,425	4,425	0
Total Water Operating Revenue	\$346,787	\$346,787	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$346,787	\$346,787	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County: Pasco
Certificate No.: 209-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	76,445	76,445	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,470	1,470	0
Total Water Operating Revenue	\$77,915	\$77,915	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$77,915	\$77,915	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Polk
587-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	393,535	393,535	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	1,034	1,034	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	7,414	7,414	0
Total Water Operating Revenue	\$401,983	\$401,983	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$401,983	\$401,983	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Polk
587-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	29,319	29,319	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	1,034	1,034	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	0	0	0
Total Water Operating Revenue	\$30,353	\$30,353	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$30,353	\$30,353	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Polk
587-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	36,680	36,680	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	590	590	0
Total Water Operating Revenue	\$37,270	\$37,270	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$37,270	\$37,270	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Polk
587-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	147,363	147,363	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	3,440	3,440	0
Total Water Operating Revenue	\$150,803	\$150,803	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$150,803	\$150,803	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Polk
587-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	56,307	56,307	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	740	740	0
Total Water Operating Revenue	\$57,047	\$57,047	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$57,047	\$57,047	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County: Polk
Certificate No.: 587-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	19,319	19,319	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	655	655	0
Total Water Operating Revenue	\$19,974	\$19,974	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$19,974	\$19,974	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Polk
587-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	104,547	104,547	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,989	1,989	0
Total Water Operating Revenue	\$106,536	\$106,536	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$106,536	\$106,536	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Putnam
76-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	378,895	378,896	(1)
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	3,736	3,736	0
Total Water Operating Revenue	\$382,631	\$382,632	(\$1)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$382,631	\$382,632	(\$1)

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	25,675	25,675	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	30	30	0
Total Water Operating Revenue	\$25,705	\$25,705	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$25,705	\$25,705	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	46,211	46,211	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	395	395	0
Total Water Operating Revenue	\$46,606	\$46,606	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$46,606	\$46,606	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	81,375	81,375	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,250	1,250	0
Total Water Operating Revenue	\$82,625	\$82,625	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$82,625	\$82,625	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	35,718	35,718	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	150	150	0
Total Water Operating Revenue	\$35,868	\$35,868	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$35,868	\$35,868	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Putnam
76-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	59,771	59,771	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	391	391	0
Total Water Operating Revenue	\$60,162	\$60,162	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$60,162	\$60,162	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	39,247	39,247	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	225	225	0
Total Water Operating Revenue	\$39,472	\$39,472	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$39,472	\$39,472	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Putnam
76-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	12,900	12,900	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	670	670	0
Total Water Operating Revenue	\$13,570	\$13,570	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$13,570	\$13,570	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	25,581	25,581	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	205	205	0
Total Water Operating Revenue	\$25,786	\$25,786	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$25,786	\$25,786	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	44,569	44,570	(1)
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	405	405	0
Total Water Operating Revenue	\$44,974	\$44,975	(\$1)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$44,974	\$44,975	(\$1)

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
76-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	7,848	7,848	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	15	15	0
Total Water Operating Revenue	\$7,863	\$7,863	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$7,863	\$7,863	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Seminole
279-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	831,072	831,072	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	5,615	5,615	0
Total Water Operating Revenue	\$836,687	\$836,687	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$836,687	\$836,687	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Seminole
279-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	801,855	801,855	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	5,220	5,220	0
Total Water Operating Revenue	\$807,075	\$807,075	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$807,075	\$807,075	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Seminole
279-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	29,217	29,217	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	395	395	0
Total Water Operating Revenue	\$29,612	\$29,612	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$29,612	\$29,612	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Volusia
238-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	37,253	37,253	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,070	1,070	0
Total Water Operating Revenue	\$38,323	\$38,323	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$38,323	\$38,323	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Sumter
507-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	13,242	13,242	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	0	0	0
Total Water Operating Revenue	\$13,242	\$13,242	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$13,242	\$13,242	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Sumter
507-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	24,011	24,011	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	1,070	1,070	0
Total Water Operating Revenue	\$25,081	\$25,081	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$25,081	\$25,081	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Volusia
238-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	63,686	63,686	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	595	595	0
Total Water Operating Revenue	\$64,281	\$64,281	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$64,281	\$64,281	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Volusia
238-W

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	15,183	15,183	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	90	90	0
Total Water Operating Revenue	\$15,273	\$15,273	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$15,273	\$15,273	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Volusia
238-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	48,503	48,503	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	505	505	0
Total Water Operating Revenue	\$49,008	\$49,008	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$49,008	\$49,008	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Washington
501-W**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$0	\$0	\$0
Total Metered Sales (461.1 - 461.5)	225,646	225,646	0
Total Fire Protection Revenue (462.1 - 462.2)	0	0	0
Other Sales to Public Authorities (464)	0	0	0
Sales to Irrigation Customers (465)	0	0	0
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)	0	0	0
Total Other Water Revenues (469 - 474)	7,944	7,944	0
Total Water Operating Revenue	\$233,590	\$233,590	\$0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	0
Net Water Operating Revenues	\$233,590	\$233,590	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: All PSC
Certificate No.: All PSC

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$179,336	\$179,336	\$0
Total Measured Revenues (522.1 - 522.5)	3,787,613	3,787,615	(2)
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	2,700	2,700	0
Reclaimed Water Sales (540.1 - 544)	36,544	36,544	0
Total Wastewater Operating Revenue	\$4,006,193	\$4,006,195	(\$2)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$4,006,193	\$4,006,195	(\$2)

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County: Alachua
Certificate No.: 479-S**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	130,378	130,378	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	15	15	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$130,393	\$130,393	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$130,393	\$130,393	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Charlotte/DeSoto
Certificate No.: 514-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	366,741	366,741	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$366,741	\$366,741	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$366,741	\$366,741	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County: Highlands
Certificate No.: 359-S**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	84,662	84,662	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	1,689	1,689	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$86,351	\$86,351	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$86,351	\$86,351	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 120-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$389	\$389	\$0
Total Measured Revenues (522.1 - 522.5)	497,783	497,784	(1)
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$498,172	\$498,173	(\$1)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$498,172	\$498,173	(\$1)

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

*Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008*

*County: Lake
Certificate No.: 120-S*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	80,318	80,318	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$80,318	\$80,318	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$80,318	\$80,318	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 120-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	58,857	58,857	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$58,857	\$58,857	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$58,857	\$58,857	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 120-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	74,965	74,965	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$74,965	\$74,965	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$74,965	\$74,965	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

**Lake
120-S**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	24,746	24,746	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$24,746	\$24,746	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$24,746	\$24,746	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 120-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	48,017	48,018	(1)
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$48,017	\$48,018	(\$1)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$48,017	\$48,018	(\$1)

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 120-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$389	\$389	\$0
Total Measured Revenues (522.1 - 522.5)	150,677	150,677	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0		0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$151,066	\$151,066	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$151,066	\$151,066	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lake
Certificate No.: 120-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	60,203	60,203	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$60,203	\$60,203	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$60,203	\$60,203	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Seminole
Certificate No.: 226-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	716,941	716,941	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	75	75	0
Reclaimed Water Sales (540.1 - 544)	35,790	35,790	0
Total Wastewater Operating Revenue	\$752,806	\$752,806	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$752,806	\$752,806	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lee
Certificate No.: 268-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	265,272	265,272	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$265,272	\$265,272	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$265,272	\$265,272	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Lee
Certificate No.: 268-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	451,669	451,669	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	75	75	0
Reclaimed Water Sales (540.1 - 544)	35,790	35,790	0
Total Wastewater Operating Revenue	\$487,534	\$487,534	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$487,534	\$487,534	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Pasco
Certificate No.: 154-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$340	\$340	\$0
Total Measured Revenues (522.1 - 522.5)	1,000,396	1,000,396	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	15	15	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$1,000,751	\$1,000,751	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$1,000,751	\$1,000,751	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Pasco
Certificate No.: 154-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	460,766	460,766	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	15	15	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$460,781	\$460,781	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$460,781	\$460,781	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Pasco
Certificate No.: 154-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	384,060	384,060	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$384,060	\$384,060	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$384,060	\$384,060	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Pasco
Certificate No.: 154-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$340	\$340	\$0
Total Measured Revenues (522.1 - 522.5)	155,570	155,570	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$155,910	\$155,910	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$155,910	\$155,910	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Polk
Certificate No.: 506-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$156,715	\$156,715	\$0
Total Measured Revenues (522.1 - 522.5)	65,283	65,284	(1)
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	436	436	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$222,434	\$222,435	(\$1)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$222,434	\$222,435	(\$1)

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Polk
Certificate No.: 506-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	34,118	34,118	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$34,118	\$34,118	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$34,118	\$34,118	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Polk
Certificate No.: 506-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$156,715	\$156,715	\$0
Total Measured Revenues (522.1 - 522.5)	(4,056)	(4,055)	(1)
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$152,659	\$152,660	(\$1)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$152,659	\$152,660	(\$1)

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Polk
Certificate No.: 506-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	34,791	34,791	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	385	385	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$35,176	\$35,176	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$35,176	\$35,176	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Polk
Certificate No.: 506-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	430	430	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	51	51	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$481	\$481	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$481	\$481	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Putnam
Certificate No.: 284-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	125,137	125,137	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$125,137	\$125,137	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$125,137	\$125,137	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Putnam
Certificate No.: 284-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	22,185	22,185	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$22,185	\$22,185	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$22,185	\$22,185	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Putnam
Certificate No.: 284-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	62,708	62,708	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$62,708	\$62,708	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$62,708	\$62,708	\$0

Explanations:

Minor differences are due to rounding.

Instructions:
For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Putnam
284-S**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	18,725	18,725	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$18,725	\$18,725	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$18,725	\$18,725	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Putnam
Certificate No.: 284-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	21,519	21,519	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$21,519	\$21,519	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$21,519	\$21,519	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Seminole
Certificate No.: 226-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	640,394	640,394	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	754	754	0
Total Wastewater Operating Revenue	\$641,148	\$641,148	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$641,148	\$641,148	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Seminole
Certificate No.: 226-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	474,469	474,469	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$474,469	\$474,469	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$474,469	\$474,469	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

**Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008**

**County:
Certificate No.:**

**Seminole
226-S**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	165,925	165,925	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	754	754	0
Total Wastewater Operating Revenue	\$166,679	\$166,679	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$166,679	\$166,679	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Seminole
Certificate No.: 226-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$21,004	\$21,004	\$0
Total Measured Revenues (522.1 - 522.5)	20,361	20,361	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	450	450	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$41,815	\$41,815	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$41,815	\$41,815	\$0

Explanations:

Differences are explained on the individual system pages.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County:
Certificate No.:

Sumter
441-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$21,004	\$21,004	\$0
Total Measured Revenues (522.1 - 522.5)	(6,799)	(6,799)	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$14,205	\$14,205	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$14,205	\$14,205	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Sumter
Certificate No.: 441-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$0	\$0	\$0
Total Measured Revenues (522.1 - 522.5)	27,160	27,160	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	450	450	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$27,610	\$27,610	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$27,610	\$27,610	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Volusia
Certificate No.: 182-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$375	\$375	\$0
Total Measured Revenues (522.1 - 522.5)	47,893	47,893	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	20	20	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$48,288	\$48,288	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$48,288	\$48,288	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

*Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B*

Company: AQUA UTILITIES FLORIDA, INC.
For the Year Ended December 31, 2008

County: Washington
Certificate No.: 435-S

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$513	\$513	\$0
Total Measured Revenues (522.1 - 522.5)	91,644	91,644	0
Revenues from Public Authorities (523)	0	0	0
Revenues from Other Systems (524)	0	0	0
Interdepartmental Revenues (525)	0	0	0
Total Other Wastewater Revenues (530 - 536)	0	0	0
Reclaimed Water Sales (540.1 - 544)	0	0	0
Total Wastewater Operating Revenue	\$92,157	\$92,157	\$0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	0	0	0
Net Wastewater Operating Revenues	\$92,157	\$92,157	\$0

Explanations:

Minor differences are due to rounding.

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

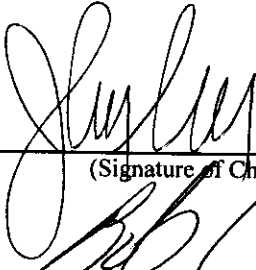
I HEREBY CERTIFY, to the best of my knowledge and belief:

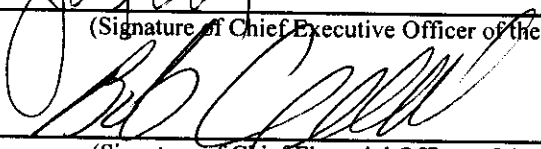
- | | | |
|--|--------------------------------|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
X	X	X	X

1.	2.	3.	4.
X	X	X	X



(Signature of Chief Executive Officer of the utility) *


(Signature of Chief Financial Officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2008
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AQUA UTILITES FLORIDA, INC.
 (Exact Name of Utility)

County: All PSC Regulated

List below the exact mailing address of the utility for which normal correspondence should be sent:

P. O. Box 490310
Leesburg, FL 34749

Telephone: (352) 787-0980

E Mail Address: bconnell@aquaaamerica.com

WEB Site: www.aquautilitiesflorida.com

Sunshine State One-Call of Florida, Inc. Member Number _____ Respondent has separate numbers for each system.

Name and address of person to whom correspondence concerning this report should be addressed:

Bob M. Connell, Controller - Florida
P. O. Box 490310
Leesburg, FL 34749

Telephone: (352) 435-4040

List below the address of where the utility's books and records are located:

1100 Thomas Avenue
Leesburg, FL 34748

Telephone: (352) 787-0980

List below any groups auditing or reviewing the records and operations: (state level reviews only)

<u>PricewaterhouseCoopers LLP</u>	<u>Aqua America, Inc.</u>
<u>Philadelphia, PA</u>	<u>Internal Audit Department</u>
	<u>Bryn Mawr, PA</u>

Date of original organization of the utility: Various dates due to multiple acquisitions. The current organization was approved 11/22/06 by Order No. PSC-06-0973-FOF-WS and 7/10/08 by Order No. PSC-08-0443-FOF-WS.

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual	Partnership	Sub S Corporation	1120 Corporation
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>Aqua America, Inc.</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A. Aqua America, Inc., the parent company of Aqua Utilities Florida, Inc., acquired AquaSource Utility, Inc. (AquaSource) in June 2003. AquaSource owned PSC-regulated assets in Highlands, Lake, Lee and Polk Counties. AquaSource also owned the PSC-regulated subsidiaries of Arredondo Utility Company, Inc., Jasmine Lakes Utilities Corp., Ocala Oaks Utilities, Inc. and Crystal River Utilities, Inc. (in Lake, Palm Beach, Polk and Sumter Counties) as well as the non-Commission-regulated subsidiaries of Crystal River in Citrus County, Dolomite Utilities in Sarasota County, and Peace River Utilities in Hardee County. Additionally, AquaSource owned the PSC-regulated Lake Suzy Utilities, Inc. in Charlotte and DeSoto Counties.

In July 2004 a PSC order was issued granting AquaSource and its subsidiaries authority to operate under the fictitious name, Aqua Utilities Florida, Inc. In March 2006 AquaSource's name was changed to Aqua Utilities, Inc.

Aqua Utilities Florida, Inc. acquired the remaining assets of Florida Water Services Corporation in June, 2004. Florida Water Services owned PSC-regulated assets in Brevard, Highlands, Lake, Orange, Pasco, Polk, Putnam, a portion of Seminole, Volusia and Washington counties.

Through Articles of Merger filed with the Florida Department of State, Division of Corporations, on September 29, 2006 and October 16, 2006, Arredondo Utility Company, Inc., Jasmine Lakes Utilities Corp., and Ocala Oaks Utilities, Inc. were merged into Aqua Utilities Florida, Inc., the surviving corporation. Because Crystal River Utilities, Inc. and Aqua Utilities, Inc. owned systems in counties not regulated by the Commission, those corporations were not merged with Aqua Utilities Florida, Inc. Instead, their Commission-regulated assets were transferred to Aqua Utilities Florida, Inc. by various legal conveyances. Lake Suzy Utilities, Inc. was not included in the merger and continued to operate as a separately regulated entity.

Through Articles of Merger filed with the Florida Department of State, Division of Corporations, on June 10, 2008, Lake Suzy Utilities, Inc. was merged into Aqua Utilities Florida, Inc., the surviving corporation.

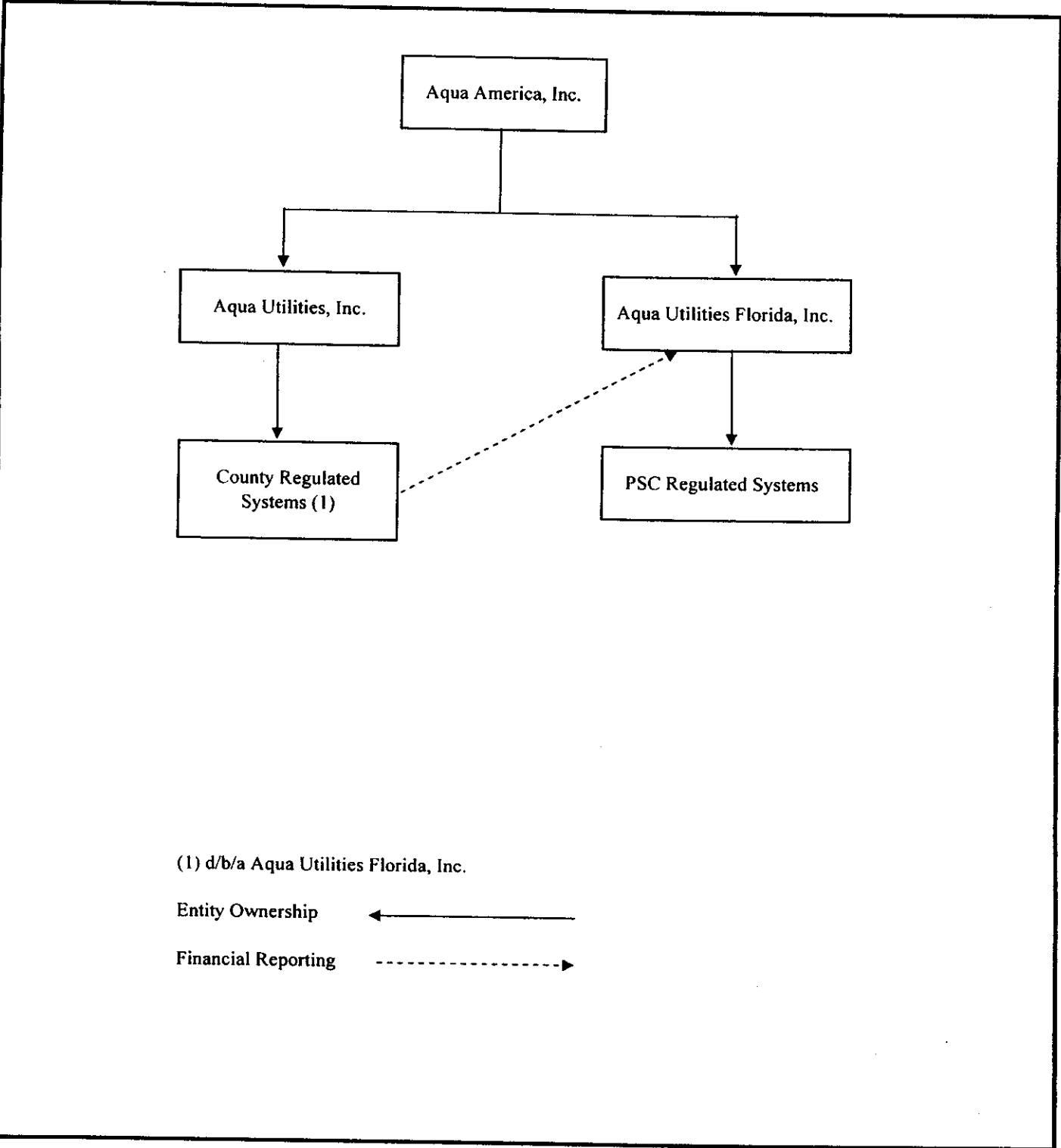
Aqua Utilities Florida, Inc. has acquired additional water and wastewater systems within the counties it operates as those opportunities have become available.

- B. Aqua Utilities Florida, Inc. provides water and/or waste water utility services to its customers.
- C. Aqua Utilities Florida, Inc. is dedicated to providing quality service to its customers while earning a fair return on investments for its shareholders.
- D. Aqua Utilities Florida, Inc. currently operates in sixteen PSC-regulated counties and three non-Commission-regulated counties. Non-Commission-regulated systems are listed above in section A. A complete list of PSC-regulated systems may be found on pages W-1 and S-1.
- E. Current growth in most existing systems is static. Future growth of Aqua Utilities Florida, Inc. will be mainly through our growth-through-acquisition strategy as those opportunities to increase our customer base develop.
- F. None

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2008

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Nicholas DeBenedictis	Chairman, President and CEO	1	\$ None
Christopher H. Franklin	Regional President - Southern Operations	5	None
John M. Lihvarcik	President and COO - Florida	10	None
Christopher Luning	VP, Corp. Development and Corp. Counsel	1	None
Richard R. Riegler	VP Engineering and Environmental Affairs	1	None
Robert A. Rubin	VP, Chief Accounting Officer and Controller	1	None
David P. Smeltzer	Sr. VP Finance and CFO	1	None
Roy H. Stahl	Executive VP, General Counsel and Secretary	1	None
Stan F. Szczygiel	Regional Controller - Southern Operations	5	None

COMPENSATION OF DIRECTORS

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Nicholas DeBenedictis	Director	1	None

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Nicholas DeBenedictis	Utility Executive	Chairman, President and CEO	Aqua America Aqua Utilities Florida, Inc.
Christopher H. Franklin	Utility Executive	Regional President - Southern Operations	762 W. Lancaster Avenue Bryn Mawr, PA 19010
Christopher Luning	Utility Executive	VP, Corporate Development and Corporate Counsel	Same
Richard R. Riegler	Utility Executive	VP Engineering and Environmental Affairs	Same
Robert A. Rubin	Utility Executive	VP, Chief Accounting Officer and Controller	Same
David P. Smeltzer	Utility Executive	Sr. VP Finance and CFO	Same
Roy H. Stahl	Utility Executive	Executive VP, General Counsel and Secretary	Same
Stan F. Szczygiel	Utility Executive	Regional Controller - Southern Operations	Same
John M. Lihvarcik	Utility Executive	President and COO - Florida	Aqua Utilities Florida, Inc. 1100 Thomas Avenue Leesburg, FL 34748

FINANCIAL SECTION

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 105,041,938	\$ 112,321,238
108-110	Less: Accumulated Depreciation and Amortization	F-8	32,843,221	35,482,574
Net Plant			\$ 72,198,717	\$ 76,838,664
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(2,119,213)	(1,956,742)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 70,079,504	\$ 74,881,922
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 2,000,000	\$ 2,000,000
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 2,000,000	\$ 2,000,000
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 2,000,000	\$ 2,000,000
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 257,874	\$ 283,091
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	1,719,737	1,626,862
145	Accounts Receivable from Associated Companies	F-12	(1,121,837)	1,356,342
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		74,843	740,262
161	Stores Expense			
162	Prepayments		203,303	215,276
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues		688,269	953,177
174	Miscellaneous Current and Accrued Assets	F-12	14,267	20,695
Total Current and Accrued Assets			\$ 1,836,456	\$ 5,195,705

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		150,924	0
184	Clearing Accounts		0	(55,777)
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	2,204,163	3,353,095
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 2,355,087	\$ 3,297,318
TOTAL ASSETS AND OTHER DEBITS			\$ <u>76,271,047</u>	\$ <u>85,374,945</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

This balance sheet is at the company level for Aqua Utilities Florida, Inc.
Data specific to Commission Regulated Counties is presented on the reference pages (column c) where applicable.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 0	\$ 0
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock		52,724,742	52,724,742
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		1,004,939	13,089,015
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(17,895,409)	(21,689,571)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 35,834,272	\$ 44,124,186
LONG TERM DEBT				
221	Bonds	F-15	26,136,123	26,136,123
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	0	0
224	Other Long Term Debt	F-17	0	0
Total Long Term Debt			\$ 26,136,123	\$ 26,136,123
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		909,683	828,377
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		487,122	97,639
236	Accrued Taxes	W/S-3	(2,860,236)	(2,188,632)
237	Accrued Interest	F-19	6,333	548
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	371,368	395,345
Total Current & Accrued Liabilities			\$ (1,085,730)	\$ (866,723)

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ 0	\$ 0
252	Advances For Construction	F-20	0	0
253	Other Deferred Credits	F-21	17,099	38,233
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ <u>17,099</u>	\$ <u>38,233</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ 0	\$ 0
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve		46,208	62,203
265	Miscellaneous Operating Reserves		122,242	675,668
Total Operating Reserves			\$ <u>168,450</u>	\$ <u>737,871</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 27,263,271	\$ 27,789,230
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(12,399,765)	(13,278,769)
Total Net CIAC			\$ <u>14,863,506</u>	\$ <u>14,510,461</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		337,327	694,794
Total Accumulated Deferred Income Tax			\$ <u>337,327</u>	\$ <u>694,794</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>76,271,047</u>	\$ <u>85,374,945</u>

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 16,407,262	\$ 16,399,865
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	27,044	19,497
Net Operating Revenues			\$ 16,380,218	\$ 16,380,368
401	Operating Expenses	F-3(b)	\$ 13,376,369	\$ 15,125,671
403	Depreciation Expense:	F-3(b)	\$ 4,266,751	\$ 4,312,094
	Less: Amortization of CIAC	F-22	994,248	879,004
Net Depreciation Expense			\$ 3,272,503	\$ 3,433,090
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(197,951)	(162,471)
407	Amortization Expense (Other than CIAC)	F-3(b)	469,948	409,857
408	Taxes Other Than Income	W/S-3	1,617,895	1,781,359
409	Current Income Taxes	W/S-3	(2,155,133)	(2,279,823)
410.10	Deferred Federal Income Taxes	W/S-3	164,741	369,855
410.11	Deferred State Income Taxes	W/S-3	4,926	(15,328)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 16,553,298	\$ 18,662,210
Net Utility Operating Income			\$ (173,080)	\$ (2,281,842)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	27,044	19,497
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	0
420	Allowance for Funds Used During Construction		300,873	158,597
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 154,837	\$ (2,103,748)

* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>6,049,268</u> 10,104	\$ <u>4,006,193</u> 1,689	\$ <u>6,344,404</u> 7,704
\$ <u>6,039,164</u>	\$ <u>4,004,504</u>	\$ <u>6,336,700</u>
\$ <u>5,967,189</u>	\$ <u>3,585,537</u>	\$ <u>5,572,945</u>
<u>1,025,965</u> 125,627	<u>1,193,731</u> 224,683	<u>2,092,398</u> 528,694
\$ <u>900,338</u>	\$ <u>969,048</u>	\$ <u>1,563,704</u>
<u>(162)</u> 0	<u>(281)</u> 0	<u>(162,028)</u> 409,857
<u>818,905</u>	<u>238,076</u>	<u>724,378</u>
<u>(498,952)</u>	<u>(291,774)</u>	<u>(1,489,097)</u>
<u>5,129</u>	<u>0</u>	<u>364,726</u>
<u>1,504</u>	<u>0</u>	<u>(16,832)</u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>7,193,951</u>	\$ <u>4,500,606</u>	\$ <u>6,967,653</u>
\$ <u>(1,154,787)</u>	\$ <u>(496,102)</u>	\$ <u>(630,953)</u>
<u>10,104</u> 0	<u>1,689</u> 0	<u>7,704</u> 0
<u>0</u>	<u>0</u>	<u>0</u>
<u>123,263</u>	<u>5,213</u>	<u>30,121</u>
\$ <u>(1,021,420)</u>	\$ <u>(489,200)</u>	\$ <u>(593,128)</u>

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 154,837	\$ (2,103,748)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		1,699	0
421	Nonutility Income		222,145	426,630
426	Miscellaneous Nonutility Expenses		(2,695,531)	(723,461)
Total Other Income and Deductions			\$ (2,471,687)	\$ (296,831)
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 1,376,208	\$ 1,393,583
428	Amortization of Debt Discount & Expense	F-13	0	0
429	Amortization of Premium on Debt	F-13	0	0
Total Interest Expense			\$ 1,376,208	\$ 1,393,583
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ (3,693,058)	\$ (3,794,162)

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 32,975,877	\$ 30,527,737
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>7,923,355</u>	<u>10,553,298</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>7,273,711</u>	<u>6,188,282</u>
252	Advances for Construction	F-20	<u>0</u>	<u>0</u>
Subtotal			\$ <u>17,778,811</u>	\$ <u>13,786,157</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	3,088,618	3,157,564
Subtotal			\$ <u>20,867,429</u>	\$ <u>16,943,721</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>(623,812)</u>	<u>(1,370,820)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>189,018</u>	<u>417,822</u>
	Working Capital Allowance (3)		<u>745,899</u>	<u>448,192</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
RATE BASE			\$ <u>21,178,534</u>	\$ <u>16,438,915</u>
NET UTILITY OPERATING INCOME			\$ <u>(1,154,787)</u>	\$ <u>(496,102)</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>- %</u>	<u>- %</u>

NOTES : The data presented on this page is for Commission regulated systems only.

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	#DIV/0!		#DIV/0!
Preferred Stock	0	#DIV/0!		#DIV/0!
Long Term Debt	0	#DIV/0!		#DIV/0!
Customer Deposits	0	#DIV/0!		#DIV/0!
Tax Credits - Zero Cost	0	#DIV/0!		#DIV/0!
Tax Credits - Weighted Cost	0	#DIV/0!		#DIV/0!
Deferred Income Taxes	0	#DIV/0!		#DIV/0!
Other (Explain)	0	#DIV/0!		#DIV/0!
Total	\$ _____	<u>#DIV/0!</u>		<u>#DIV/0!</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of predecessor companies acquired by the Respondent.
Please see pages F-5 and F-6 A through G.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	_____ (1) %
Commission order approving Return on Equity:	_____ (1)

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____ 7.90%	Uniform rate effective Oct. 13, 2006
Commission order approving AFUDC rate:	_____ PSC-07-0276-PAA-WS	

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,332,717	99.82%	8.91%	8.89%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	2,411	0.18%	6.00%	0.01%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
Total	\$ 1,335,128	100.00%		8.90%

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: **AquaSource Utility, Inc.**

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY - AQUASOURCE UTILITY, INC.

Current Commission Return on Equity:	<u>8.91 %</u>
Commission order approving Return on Equity:	<u>Unknown - Leverage Formula Used</u>

APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u> </u>
Commission order approving AFUDC rate:	<u> </u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 0	#DIV/0!		#DIV/0!
Preferred Stock	0	#DIV/0!		#DIV/0!
Long Term Debt	0	#DIV/0!		#DIV/0!
Customer Deposits	0	#DIV/0!		#DIV/0!
Tax Credits - Zero Cost	0	#DIV/0!		#DIV/0!
Tax Credits - Weighted Cost	0	#DIV/0!		#DIV/0!
Deferred Income Taxes	0	#DIV/0!		#DIV/0!
Other (Explain)	0	#DIV/0!		#DIV/0!
Total	\$ _____	<u>#DIV/0!</u>		<u>#DIV/0!</u>

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: Arredondo Utility Company

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY - ARREDONDO UTILITY COMPANY

Current Commission Return on Equity:	<u>N/A</u> %
Commission order approving Return on Equity:	<u>Class C Utility - ROE not required.</u>

**APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR**

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ (724,582)	100.00%	8.88%	8.88%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	0	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
Total	\$ (724,582)	100.00%		8.88%

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: **Crystal River Utilities, Inc.**

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY - CRYSTAL RIVER UTILITIES, INC.

Current Commission Return on Equity:	<u>8.88 %</u>
Commission order approving Return on Equity:	<u>Unknown - Leveraged Formula used</u>

**APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR**

Current Commission Approved AFUDC rate:	<u> </u>
Commission order approving AFUDC rate:	<u> </u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,709,129	88.34%	10.97%	9.69%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	7,747	0.40%	6.00%	0.02%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	217,766	11.26%		0.00%
Other (Explain)	0	0.00%		0.00%
Total	\$ 1,934,642	100.00%		9.72%

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: **Jasmine Lakes Utilities Corp.**

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY - JASMINE LAKES UTILITIES CORP.

Current Commission Return on Equity:	<u>10.97 %</u>
Commission order approving Return on Equity:	<u>PSC-93-1675-FOF-WS</u>

**APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR**

Current Commission Approved AFUDC rate:	_____
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 429,453	71.78%	12.17%	8.74%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	3,060	0.51%	6.00%	0.03%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	165,742	27.70%		0.00%
Other (Explain)	0	0.00%		0.00%
Total	\$ 598,255	100.00%		8.77%

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: **Ocala Oaks Utilities, Inc.**

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY - OCALA OAKS UTILITIES, INC.

Current Commission Return on Equity:	<u>12.17 %</u>
Commission order approving Return on Equity:	<u>21349</u>

APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u> </u>
Commission order approving AFUDC rate:	<u> </u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,131,338	96.78%	8.88%	8.59%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	680	0.06%	6.00%	0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	36,924	3.16%		0.00%
Other (Explain)	0	0.00%		0.00%
Total	\$ 1,168,942	100.00%		8.60%

(1) If the utility's capital structure is not used, explain which capital structure is used.

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: **Lake Suzy Utilities, Inc.**

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>8.88 %</u>
Commission order approving Return on Equity:	<u>Docket No. 050006-WS (Leverage Order)</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	_____	Uniform rate effective Oct. 13, 2006
Commission order approving AFUDC rate:	_____	

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS), Return On Equity is calculated as in prior years based on the rates of predecessor companies acquired by the Respondent. Please see pages F-5 and F-6 A through G.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 1,332,717	\$	\$	\$	\$	\$ 1,332,717
Preferred Stock						0
Long Term Debt						0
Customer Deposits	2,411					2,411
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ 1,335,128	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,335,128

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS), Return On Equity is calculated as in prior years based on the rates of: AquaSource Utility, Inc.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: Arredondo Utility Company

Class C Utility - ROE not required.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ (724,582)					\$ (724,582)
Preferred Stock						0
Long Term Debt						0
Customer Deposits						0
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ (724,582)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (724,582)

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of: Crystal River Utilities, Inc.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ (886,472)	\$	\$	\$	\$	\$ (886,472)
Preferred Stock						0
Long Term Debt						0
Customer Deposits	22,478					22,478
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ (863,994)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (863,994)

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),

Return On Equity is calculated as in prior years based on the rates of:

Florida Water Services Corp.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 1,709,129	\$	\$	\$	\$	\$ 1,709,129
Preferred Stock						0
Long Term Debt						0
Customer Deposits	7,747					7,747
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes	217,766					217,766
Other (Explain)						0
Total	\$ 1,934,642	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,934,642

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),

Return On Equity is calculated as in prior years based on the rates of:

Jasmine Lakes Utilities Corp.

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 429,453					\$ 429,453
Preferred Stock						0
Long Term Debt						0
Customer Deposits	3,060					3,060
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes	165,742					165,742
Other (Explain)						0
Total	\$ 598,255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 598,255

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),
Return On Equity is calculated as in prior years based on the rates of:

Ocala Oaks Utilities, Inc.

UTILITY NAME:

AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 1,131,338					\$ 1,131,338
Preferred Stock						0
Long Term Debt						0
Customer Deposits	680					680
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes	36,924					36,924
Other (Explain)						0
Total	\$ 1,168,942	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,168,942

(1) Explain below all adjustments made in Columns (e) and (f):

Pending the issuance of an order in Respondent's current rate proceeding (Docket No. 080121-WS),

Return On Equity is calculated as in prior years based on the rates of: Lake Suzy Utilities, Inc.

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 32,975,877	\$ 30,527,737	\$ 45,149,871	\$ 108,653,485
102	Utility Plant Leased to Other	0	0	0	0
103	Property Held for Future Use	0	0	0	0
104	Utility Plant Purchased or Sold	550,943	100,970	1,659,301	2,311,214
105	Construction Work in Progress	665,655	188,877	502,007	1,356,539
106	Completed Construction Not Classified	0	0	0	0
	Total Utility Plant	\$ 34,192,475	\$ 30,817,584	\$ 47,311,179	\$ 112,321,238

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment PSC-93-1675-FOF-WS	\$ (6,495)	\$ (11,258)	\$ 0	\$ (17,753)
(1)	PSC-05-1242A-PAA-WS	(617,317)	(1,359,562)	(810,450)	(2,787,329)
	(1) Recorded at Corporate level - presented based on schedule in the order.			0	0
				0	0
	Total Plant Acquisition Adjustments	\$ (623,812)	\$ (1,370,820)	\$ (810,450)	\$ (2,805,082)
115	Accumulated Amortization PSC-93-1675-FOF-WS	\$ 2,877	\$ 7,870	\$ (2,877)	\$ 7,870
(2)	PSC-05-1242A-PAA-WS	186,141	409,952	244,377	840,470
	(2) Allocated based on presentation above.			0	0
				0	0
	Total Accumulated Amortization	\$ 189,018	\$ 417,822	\$ 241,500	\$ 848,340
	Net Acquisition Adjustments	\$ (434,794)	\$ (952,998)	\$ (568,950)	\$ (1,956,742)

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 8,205,348	\$ 9,506,791	\$ 15,131,082	\$ 32,843,221
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 1,025,965	\$ 1,193,731	\$ 2,127,334	\$ 4,347,030
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
				0
				0
Salvage	0	0	0	0
Other Credits (Specify):				
Transfers and Adjustment	0	0	(23,128)	(23,128)
Total Credits	\$ 1,025,965	\$ 1,193,731	\$ 2,104,206	\$ 4,323,902
Debits during year:				
Book cost of plant retired	1,307,958	147,224	229,367	1,684,549
Cost of Removal	0	0	0	0
Other Debits (specify):				
				0
Total Debits	\$ 1,307,958	\$ 147,224	\$ 229,367	\$ 1,684,549
Balance end of year	\$ <u>7,923,355</u>	\$ <u>10,553,298</u>	\$ <u>17,005,921</u>	\$ <u>35,482,574</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 0	\$ 0	\$ 0	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)			0	0
Other Accounts (specify):				
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired			0	0
Other debits (specify):				
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

(1) Account 108 for Class B utilities. (A) Includes the Lake Suzy systems previously filed as a separate entity and listed under "other than reporting systems". Total remains the same.
 (2) Not applicable for Class B utilities.
 (3) Account 110 for Class B utilities.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
FPSC Rate Case - Docket No. 08121-WS (Other than Reporting Systems)	\$ 1,751,829		\$
County Regulated Systems	118,145	666 766	15,926 26,339
Total	\$ 1,869,974		\$ 42,265

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
(Other than Reporting Systems)	\$	\$	\$	\$ 0
Sarasota - 27th. St. Property	2,000,000			2,000,000
				0
				0
Total Nonutility Property	\$ 2,000,000	\$ 0	\$ 0	\$ 2,000,000

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): None	\$
Total Special Deposits	\$ 0
OTHER SPECIAL DEPOSITS (Account 133): None	\$
Total Other Special Deposits	\$ 0

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): None		\$ _____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Total Special Funds		\$ <u>0</u>

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ _____	
Wastewater Combined Customer A/R	1,966,245	
Other	_____	
Total Customer Accounts Receivable		\$ 1,966,245
OTHER ACCOUNTS RECEIVABLE (Account 142):		
None	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
None	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 1,966,245
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ 150,753	
Add: Provision for uncollectibles for current year	\$ 692,653	
Collection of accounts previously written off	28,563	
Utility Accounts	_____	
Others	_____	
Total Additions		\$ 871,969
Deduct accounts written off during year:		
Utility Accounts	532,586	
Others	_____	
Total accounts written off		\$ 532,586
Balance end of year		\$ 339,383
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 1,626,862

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Aqua America - Corporate	\$ 1,553,716
Aqua Services, Inc.	(141,551)
Aqua America - Customer Service	(34,522)
Aqua America - PA	(26,074)
Aqua America - NJ	(1,308)
Aqua America - TX	2,015
Aqua America - VA	3,804
Aqua America - NC	262
Total	\$ <u>1,356,342</u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None	%	\$
 	%	
 	%	
 	%	
 	%	
 	%	
 	%	
 	%	
 	%	
Total		\$ <u>0</u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Miscellaneous charges pending reclassification or billing	\$ 20,695
Total Miscellaneous Current and Accrued Liabilities	\$ <u>20,695</u>

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT December 31, 2008
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): None <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/>
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): None <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/>
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
None <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/>
Total Extraordinary Property Losses	\$ <u>0</u>

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
FPSC Rate Case - Docket No. 080121-WS (Other than Reporting Systems)	\$ 350,000	\$ 1,401,941
Citrus County 2008 Rate Case		5,693
Sarasota County 2004 Rate Case	27,865	0
Sarasota County 2007 Rate Case	63,454	217,295
Total Deferred Rate Case Expense	\$ 441,319	\$ 1,624,929
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Miscellaneous deferred charges pending final disposition	\$ 224,741	\$ 596,636
Total Other Deferred Debits	\$ 224,741	\$ 596,636
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
Property loss amortization	\$ 367,592	\$ 1,131,530
Total Regulatory Assets	\$ 367,592	\$ 1,131,530
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 1,033,652	\$ 3,353,095

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK None		
<u>Par or stated value per share</u>	_____ %	\$ _____
<u>Shares authorized</u>		_____
<u>Shares issued and outstanding</u>		_____
<u>Total par value of stock issued</u>	_____ %	\$ _____
<u>Dividends declared per share for year</u>	_____ %	\$ _____
PREFERRED STOCK None		
<u>Par or stated value per share</u>	_____ %	\$ _____
<u>Shares authorized</u>		_____
<u>Shares issued and outstanding</u>		_____
<u>Total par value of stock issued</u>	_____ %	\$ _____
<u>Dividends declared per share for year</u>	_____ %	\$ _____

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
<u>Sr. Unsecured Notes issued 7/31/03 - maturity dates 7/31/10 - 23</u>	4.87 %	Fixed	\$ 15,677,909
<u>Unsecured Note - Series A issued 7/31/05 - maturity date 2/03/15</u>	5.01 %	Fixed	2,090,388
<u>Unsecured Note - Series B issued 7/31/05 - maturity date 2/03/20</u>	5.20 %	Fixed	1,393,592
<u>Sr. Unsecured Notes issued 12/27/06 - maturity date 12/27/18</u>	5.54 %	Fixed	3,490,254
<u>Sr. Unsecured Notes issued 2/28/07 - maturity date 2/28/22</u>	5.63 %	Fixed	1,741,990
<u>Sr. Unsecured Notes issued 2/28/07 - maturity date 2/28/27</u>	5.83 %	Fixed	1,741,990
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total			\$ 26,136,123

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

Principal amounts above are the portion of Parent Company debt pushed-down to respondent to support its capital structure.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (17,895,409)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (3,794,162)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (21,689,571)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (21,689,571)
Notes to Statement of Retained Earnings:		

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u> 0</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
None	%		\$ _____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
Total			\$ <u> 0</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): None			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): None			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u>0</u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
None	\$
Total	\$ <u>0</u>

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Unsecured Notes per F-15	\$ 0	427	\$ 1,324,766	\$ 1,324,766	\$
Total Account 237.1	\$ 0		\$ 1,324,766	\$ 1,324,766	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ 6,333	427	\$ 6,511	\$ 12,296	\$ 548
Customer Deposits	0	427	68,240	68,240	
Short Term Debt	0	427	(5,934)	(5,934)	
Other					
Total Account 237.2	\$ 6,333		\$ 68,817	\$ 74,602	\$ 548
Total Account 237 (1)	\$ 6,333		\$ 1,393,583	\$ 1,399,368	\$ 548
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 1,393,583		
Less Capitalized Interest Portion of AFUDC:	None				
Net Interest Expensed to Account No. 427 (2)			\$ 1,393,583		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: AQUA UTILITIES FLORIDA, INC.

YEAR OF REPORT
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accrued Audit Fees	\$ 68,324
Accrued Workflow and Postage	28,128
Accrued Unclaimed Checks	2,487
Accrued Payroll - Salaries, Wages and Bonuses	296,406
Total Miscellaneous Current and Accrued Liabilities	\$ 395,345

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
None	\$			\$	0
					0
					0
					0
					0
					0
					0
					0
					0
Total	\$ 0			\$ 0	0

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

YEAR OF REPORT
December 31, 2008

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
None	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
Pension Reserve	\$ 0	\$ 37,137
OPEB Reserve	0	1,096
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>0</u>	\$ <u>38,233</u>
TOTAL OTHER DEFERRED CREDITS	\$ <u>0</u>	\$ <u>38,233</u>

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>7,154,025</u> (A)	\$ <u>6,109,776</u> (A)	\$ <u>13,999,470</u>	\$ <u>27,263,271</u>
Add credits during year:	\$ <u>121,286</u>	\$ <u>78,506</u>	\$ <u>327,767</u>	\$ <u>527,559</u>
Less debit charged during the year	\$ <u>1,600</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,600</u>
Total Contribution In Aid of Construction	\$ <u>7,273,711</u>	\$ <u>6,188,282</u>	\$ <u>14,327,237</u>	\$ <u>27,789,230</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>2,962,991</u> (A)	\$ <u>2,932,881</u> (A)	\$ <u>6,503,893</u>	\$ <u>12,399,765</u>
Debits during the year: (1)	\$ <u>125,627</u>	\$ <u>224,683</u>	\$ <u>528,694</u>	\$ <u>879,004</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>3,088,618</u>	\$ <u>3,157,564</u>	\$ <u>7,032,587</u>	\$ <u>13,278,769</u>

(1) Includes amortization expense and other debits per pages W-8(a) and S-8(a).

(A) Includes the Lake Suzy systems previously filed as a separate entity and listed under "other than reporting systems". Totals remain the same.

UTILITY NAME: AQUA UTILITES FLORIDA, INC.

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (3,794,162)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income	see note below	\$ <u>(3,794,162)</u>

Computation of tax :

Aqua Utilities Florida, Inc. is a wholly owned subsidiary of Aqua America, Inc. and is part of the consolidated federal tax return filed by the parent company. The consolidated federal tax return for 2008 will be filed in September 2009 and; therefore, this reconciliation will not be available until after that time.