BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

RECEIVED FPSC 18 OCT 27 PM 2: 54 18 OCT 27 PM 2: 54

CERTIFICATE OF SERVICE

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

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

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

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

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RALPH R. JAEGER, SENIOR ATTORNEY
FLORIDA PUBLIC SERVICE COMMISSION
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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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

WITNESS: Direct Testimony Of DEBRA M. DOBIAC, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

DATE FILED: October 27, 2008

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The purpose of my testimony is to address specific findings in the staff audit

DIRECT TESTIMONY OF DEBRA M. DOBIAC

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A.

report of Aqua Utilities Florida, Inc. (Utility) which involves the Utility's application for an increase in water and wastewater rates in Alachua, Brevard, DeSoto, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties. This audit report is filed with the testimony of Charleston Winston and is identified as Exhibit CJW-1. I am only testifying on Audit Findings 1-5, 11, and 18. The remaining findings will be addressed by witnesses Charleston Winston and Intesar Terkawi.

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

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

A. Audit Finding 1

Audit Finding 1 addresses the Lake Suzy water system rate base. The Utility balance for Utility Plant in Service (UPIS) for the Lake Suzy water system as of December 31, 2007 was \$905,752. We requested supporting documentation for a sample of plant additions. The Utility did not provide supporting documentation for \$534,219 in plant additions. Therefore, I recommend that this amount be removed from UPIS. This further results in a decrease to accumulated depreciation of \$108,901 and depreciation expense of \$13,417. Since a portion of these plant in service assets are contributed property, CIAC should also be decreased by \$137,077, accumulated amortization of CIAC should be decreased by \$8,891, and amortization expense should be decreased by \$3,188. The audit work papers that are associated with Audit Finding 1 and 2 are filed with my testimony and are identified as Exhibit DMD-1.

Audit Finding 2

Audit Finding 2 discusses the Lake Suzy wastewater system rate base. The Utility balance for UPIS for the Lake Suzy wastewater system at December 31, 2007 was \$2,264,137. We requested supporting documentation for a sample of plant additions. The Utility did not provide supporting documentation for \$1,119,520 in plant additions. Therefore, I recommend that this amount be removed from UPIS. This further results in an adjustment to accumulated depreciation of \$359,506 and depreciation expense of \$36,147.

Audit Finding 3

Audit Finding 3 discusses the Rosalie Oaks and Village Water water and wastewater systems. The Rosalie Oaks water and wastewater systems were grandfathered-in pursuant to FPSC Order No. PSC-98-0381-PAA-WS, issued March 6, 1998. The Utility provided an original cost study that was conducted as of December 31, 2005. The Village Water water and wastewater systems were grandfathered-in pursuant to FPSC Order No. PSC-99-1882-PAA-WS, issued September 21, 1999. The Utility provided an original cost study that was conducted as of December 31, 2004. The plant balances in the original cost study do not match the balances contained in the MFRs.

In addition, the Utility provided a warranty deed and a title insurance policy in support of a land purchase for Rosalie Oaks - Wastewater, but included \$-0- for land in its plant in service balance.

We were unable to determine the appropriate plant and land balances because the Utility did not provide sufficient source documentation to support the recorded amounts. The audit work papers that are associated with this issue are filed with my testimony and are identified as Exhibit DMD-2.

Audit Finding 4

Audit Finding 4 discusses plant in service and accumulated depreciation balances for several systems. The audit work papers that are associated with this issue are filed with my testimony and are identified as Exhibit DMD-3. For the Lake Josephine water system, the Utility included \$329,672 in the MFR plant in service balance without appropriate supporting documentation. This further results in an overstatement of accumulated depreciation by \$65,463 and depreciation expense by \$10,615.

However, subsequent to the issuance of the audit report, the Utility provided additional supporting documentation to support the \$329,672. The Utility documented in its response that \$258,695 was included in the prior order, but not booked until a later period. The utility also provided a capital project schedule to support an addition of \$127,482. The difference is related to retirements. These adjustments would also need to include an adjustment to accumulated depreciation and depreciation expense.

For the same system, the Utility included \$17,395 in the MFR accumulated depreciation balance from 1997 and 1998. This amount was not included in Commission Order No. PSC-00-1389-PAA-WU, issued July 31, 2000, in a transfer application proceeding (Docket No. 991001-WU). Therefore, this amount should also be removed from accumulated depreciation.

For the Sebring Lakes water system, the Utility included in the MFR \$10,670 in Account 331 Transmission and Distribution Mains, \$3,222 in Account 333 Services, and \$6,230 in Account 334 Meters and Meter Installation. These amounts were unsupported additions noted in a prior docket but excluded from rate base in Commission Order No. PSC-02-0651-PAA-WU, issued May 13, 2002, in a transfer application proceeding (Docket No. 011401-WU). Therefore, these amounts should also be removed from the current filing. The related adjustment to accumulated depreciation is a reduction of

\$4,005 and a corresponding reduction to depreciation expense of \$640.

For the Lake Osborne Estates water system, the Utility included a net overstatement of \$3,289 in the MFR plant in service balance dating back to the last rate case. This amount was not included in Commission Order No. PSC-97-1149-FOF-WU, issued September 30, 1997, in a transfer application proceeding (Docket No. 961535-WU). The related adjustment to accumulated depreciation is a reduction of \$941 and a corresponding reduction to depreciation expense of \$84.

For the Arrendondo Estates/Farms water system, the Utility included \$16,992 in the MFR accumulated depreciation balance. This amount was unsupported dating back to the last rate case. This amount was not included in FPSC Order No. PSC-96-0728-FOF-WS, issued May 30, 1996, in a staff-assisted rate case proceeding (Docket No. 951234-WS).

For the Jasmine Lakes water system, the staff audit calculation of accumulated depreciation differs from the Utility calculation by \$35,249. Therefore, the accumulated depreciation should be reduced by \$35,249.

Audit Finding 5

Audit Finding 5 discusses Accumulated Amortization of CIAC for the Ocala Oaks water system. Commission Order 21349, issued June 7, 1989, stated that the Accumulated Amortization of CIAC balance was \$67,362 as of December 31, 1987. MFR Schedule A-13 starts with a December 31, 1998 balance of \$252,423. The MFRS did not begin with the balance from Order No. 21349 nor did they provide the yearly additions from January 1, 1988 through December 31, 1998. Audit staff updated the Order balance through December 1998 for a balance of \$241,005. This is \$11,418 less than the MFR balance. We requested a reconciliation and the Utility did not provide a

reconciliation or other supporting documentation. Therefore, audit staff recommends decreasing Accumulated Amortization of CIAC by \$11,418.

For the Tangerine water system, Commission Order No. PSC-05-1242A-PAA-WS, issued February 27, 2006, in a transfer application proceeding (Docket No. 040951-WS) made an adjustment to Accumulated Amortization of CIAC in the amount of \$2,830. The Utility reduced the MFR accumulated amortization of CIAC balance by \$2,830 twice. Therefore, Accumulated Amortization of CIAC should be increased by \$2,830. The audit work papers that are associated with Audit Finding 5 are filed with my testimony and are identified as Exhibit DMD-4.

<u>Audit Finding 11</u>

Audit Finding 11 discusses operation and maintenance (O&M) expenses in the Imperial Mobile Terrace water system that should have been capitalized. The Utility included \$4,986 in Account 636 Contractual Services – Other for the period ended December 31, 2007. This amount represents an installation of 2" gate valves with valve boxes and valve pads. This expense should be capitalized.

This amount also represents a replacement. In Order No. PSC-03-1250-PAA-WU, issued November 6, 2003, in Docket No. 030250-WU, In re: Application for staff-assisted rate case in Pasco County, by Floralino Properties, Inc., and Order No. PSC-01-1574-PSS-WS, issued July 30, 2001, in Docket No. 000584-WS, In re: Application for a staff-assisted rate case in Martin County by Laniger Enterprises of America, Inc., the Commission found that, where original cost is not available for a retirement, 75 percent of the replacement cost is a reasonable estimate of original cost. Therefore, 75 percent of the \$4,986 should be considered the original cost to be retired.

Audit Finding 18

Audit Finding 18 discusses the Lake Suzy wastewater system. The audit work papers that are associated with this issue are filed with my testimony and are identified as Exhibit DMD-5. Commission Order No. PSC-97-0540-FOF-WS, issued May 12, 1997, in Docket No. 960799-WS, established the cost of wastewater land to be included in rate base. The order addressed 25.52 acres of land.

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- 5.97 acres was included in rate base at a value of \$62,381,
- 19.55 acres was valued at \$294,856 but was reduced by \$94,656 to reflect the 6.32 acres held for future use, for an adjusted balance of \$200,200,
- Net land value for the 19.20 acres (5.97 + 19.55 6.32) of \$262,581.

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

Land Value

The Utility's general ledger reflects a wastewater land balance of \$442,800, as of November 30, 2007. As stated above, the Commission previously established land at a value of \$262,581. The Utility had not reflected the Commission's adjustments to land in the general ledger.

At December 31, 2007, the Utility's general ledger reflected a land balance of \$269,366, which reflects the November 30, 2007 balance of \$442,800 less the Utility-calculated land value of \$173,434. The MFRs included a thirteen-month average of \$429,459, which includes the land sold in the balance for the majority of the year.

I recommend that the land balances be adjusted to reflect the prior Commission

order as well as the sale of the land. The year-end balance should reflect the value of the remaining acres, as stated above, as \$200,200. The 13-month average for land should also be adjusted to remove all of the land sold for the entire year. Otherwise, the utility will earn a return on a portion of the land sold as well as pay rent on the land for the year. Using the Commission approved balances, the 13-month average balance should be \$200,200. If the land cost is included in the 13-month average, the rent expense should be reduced for the number of months that the balance is included in average rate base, so there is no double recovery.

Gain/Loss on Sale of Land

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

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

Rental of Building/Real Property

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

- 1 2

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

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

Even though the Utility owned the land during the test year, it will not own the land for the period that rates will be established. Therefore, I believe that it is reasonable to include the lease payments in test year expenses. However, only 12 months of lease payments should be included in a test year. Therefore, the \$15,833 should be removed.

Land Lease

The settlement agreement in the court case established a 20-year lease for the land sold. Commission Rule 25-30.433(10), Florida Administrative Code, requires a utility to own the land upon which the Utility treatment facilities are located, or possess the right to the continued use of the land, such as a 99-year lease. I believe that the 20-year lease may not be consistent with Rule 25-30.433(10), Florida Administrative Code.

- Q. Does this conclude your testimony?
- A. Yes.

-9-

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

WITNESS: Direct Testimony Of DEBRA M. DOBIAC, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT DMD-1: Audit Work Papers for Findings 1 and 2

FLORIDA PUBLIC SERVICE COMMISSION **AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT**

(:



TO:	Troy Rendell	_ UTILITY:	Aqua Utilities Florida, Inc. Debra Dobiac 850-413-6475
			2540 Shurmard Oak Blvd. Tallahassee, FL 32399-0850
AUDIT MANAGER:	Charleston Winston	PREPARED BY:	ddobiac@psc.state.fl.us
REQUEST NUMBER:	15	DATEOFREQUEST:	June 24, 2008
REQUEST THAT THE	FOLLOWING ITEMS BE PI	ROVIDED BY:	July 1, 2008
AUDIT PURPOSE	Rate Case Review, DKT #080	0121-WS, ACN 08-093-1-1	
REFERENCE RULE 25.22.0	96, F.A.C., THIS REQUEST IS MAI	DE: ? INCIDENT TO INQU	JIRY ? OUTSIDE OF AN INQUIRY
ITEM DESCRIPTION:			
Upon review of the 8	යි systems of AUF plant-in-ser	vice, I noted 13 systems that	had variances between my audited
			priate rate case issued order and
subsequent annual repor			Primer land onto Explore of the American
Please see the attach	ed worksheets noting the varia	ances and provide evaluation	oune
	the incremental property with AMITE	asces, and provide explanati	· ·
Thank you.	•		
-	850-413-6475, to discuss if you	have exections	1 •.
And, please can me,	_	_ ,	1
	See WPS 16-	1.4, 16-2.4, 16-	3.3, 16-4.3, 16-5.2,
	16-	6.3, 10-7.3, 16-	8.4, 16 +0.3, 16-11.5, -18.4. D
	1/0-1	24 16-17.4.+ 16	-18.4. D
•	tw-t	12.17	
	•	4	
TO: AUDIT MANAGER		DATE: Sur	ry 8, 2008
THE REQUESTED RECORD (•	
(1) HAS BEEN PROVID	•		
	IDED BY THE REQUESTED DATE B		
DEFINED IN 364.183 UTILITY OR OTHE CONFIDENTIAL CL	3, 366.093, OR 367.156, F.S. TO MA ER PERSON MUST, WITHIN 21	UNTAIN CONTINUED CONFIDER 1 DAYS AFTER THE AUDIT IN IN OF RECORDS AND REPORTIN	NTIAL BUSINESS INFORMATION AS NTIAL HANDLING OF THIS MATERIAL. THE EXIT CONFERENCE, FILE A REQUEST FOR NG. REFER TO RULE 25-22.006, F.A.C.
(4) D THE ITEM WILL NO	OT BE PROVIDED. (SEE ATTACHE	O MEMORANDUM)	
	Royald & Rusce	er for abert	Guffin

Distribution:

Original: Utility (for completion and return to Auditor)
Copy: Audit File

45 Deferenced

AQUA UTILITIES FLORIDA, INC. UTILITY'S RATE BASE AUDIT TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007 DOCKET NO. 080121-EI AUDIT CONTROL NO. 08-093-1-1 SUMMARY OF WORK PERFORMED PLANT-IN-SERVICE

peliulos

OBJECTIVE: To determine plant-in-service for the test year ended December 31, 2007 for the applicable systems.

WORK PERFORMED:

- Compiled summary schedule of utility plant in service (Direct costs only. Allocated plant was audited
 under another WP series.) balances by approved NARUC Uniform System of Accounts. Compared
 summary utility balances to the supporting MFRs, CPRs, and the general ledger. Reviewed direct WP 16 to
 16.1
- 2) Compiled schedules which included beginning balances as set in the last Commission Order, plant additions and retirements at original cost, and the balances as of the date of transfer. Determined that adjustments per last Order were made. Referenced components and adjustments from the annual reports (see bottom half of worksheets), and traced them to the supporting MFRs and CPRs. Traced plant in service components from December 31, 2007 to the general ledger. Noted variances, which includes calculating 13-month average balances, and requested an explanation or support from the company. WPs 16-1 to 16-18.4.
- Traced additions/retirements since the last audit, on a judgemental basis, to source documentation and reconciled them to the general ledger. WPs 16-19 series.
- 4) Obtained original cost studies for Rosalie Oaks and Village Water water and wastewater systems where rate base had not been established. Compared them to compiled schedules and traced them to the supporting MFRs, CPRs, and general ledger. WPs 16-20 to 16-23.2.

CONCLUSION:

- 1) Noted unsupported variances from the following systems: Lake Josephine-Water, Sebring Lakes-Water, and Lake Osbourne Estates-Water. See Audit Finding 4.
- 2) Noted that Lake Suzy Water's MFR plant in service balance included assets without proper supporting documentation. See Audit Finding ____.
- 3) Noted that Lake Suzy Wastewater's MFR plant in service balance included assets without proper supporting documentation. See Audit Finding .
- 4) Noted that the original cost studies for Rosalie Oaks Water and Wastewater systems and for Village Water and Wastewater systems did not agree with the MFR, CPR and general ledger. See Audit Finding 3.

Source: As Referenced

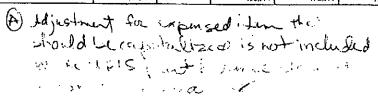
16 Lead

Historical Year Ended December 31, 2007 Dkt 080121-WS: ACN 08-093-1-1

AQUA UTILITIES FLORIDA, INC DOCKET NO. 080121-WS; ACN 08-093-1-1 Description:

07/29/18

DOCKE	T NO. 080121	-WS;	ACN 08-093-1-1	4 416	For Test Yo	ear Ending Dece			<u> </u>
	County	1	System	Audit PIS	variance	MFR	AUF CPR	GL	
1	ALACRUA	w	ARREDONDO ESTATES	515,739	(135)	515.874	515.875	515,875	16-1
2	ALACTIUA	W -	ARREDONDO FARMS	212.77	(196)	313.874	213,877	212/072	10-1
3	ALACHUA	ww	ARREDONDO FARMS	306,292	19,142	287,150	. 287,150	287,150	16-2
	BREVARD	W	KINGSWOOD	10,581	1,3,142	16,58?	16,58,4	16.583	10-2
5	BREVARD	w	OAKWOOD	62,721	(1)	62,724	62.724	62,724	
6	HIGHLANDS	w	LAKE JOSEPHINE	823,293	(204)	823.497	823,497	823,497	16-3
7	HIGHLANDS	w	LEISURE LAKES	568,348	(1):	548,349	50H,34U	568,349	10.0
	HIGHLANDS	WW	LEISURE LAKES	351,240		351,246	351,246	351,246	
,	HIGHLANDS	W	SEBRING LAKES	405,165	(20.123)	425,288	425,288	425,288	16-4
38	LAKE	W	CARLTON VILLAGE	604,187	1	604,186	604,186	694,186	7
11	LAKE	w	EAST LAKE HARRIS ESTATES	526,755	(1)	526,756	526,75h	526,756	
12	LAKE	w	FERN CERRACE	116,851		116,851	116.851	116,851	_
13	LAKE	w	FRIENDLY CENTER	20.413		20,413	20.412	20,412	 -
14	LAKE	w	GRAND CERRACE	143.070		143,070	143.070	143,070	
15	LAKE	w.	HAINES CREEK	89,840	- 	80,840	\$9,841	89,541	
16	LAKE	w	HOSBY INCLS	57,475		57,474	57,474	57,474	
17	LAKE	w	HOLIDAY HAVEN	69.099		69,099	69.099	69,000	├
-18	LAKE	ww	HOLIDAY HAVEN	793,129		.793,128	793,128	793,128	
19	LAKE	w	IMPERIAL MOBILE TERRACE	A 278.139	-	278,139	278,140	278,140	
20	LAKE	W	J SWIDERSKI - 48 ESTATES	171,395		171,395	171,395	171,395	
21	LAKE	w	J SWIDERSKI KINGS COVE	280,243	1.118	279,125	2007,567	279.126	16-5
22	LAKE	ww	J. SWIDERSKI - KINGS COVE	400.084	663	399,419	468,977	399,419.	16-6
23	LAKE		J. SWIDERSKI - SIJMMIT CHASE	24,1,38,1		243,883	152,058	152,957	16-7
129	LAKE		J. SWIDERSKI SUMMIT CHASE	323,991		323,991	323,991	323,991	10-7
25	LAKE		MORNINGYIEW	110,130	(1)	110.131	(10,131	110,131	
26	LAKE	WW.	MORNINGVIEW	172.207	· · · · · · · · · · · · · · · · · · ·	172,207	172,207	172,207	
27	LAKE	_	PALMS MOBILE HOME PARK	117,244	(1)	117,245	117.246	117,246	
28	LAKI:		PICCIOLA ISLAND	128,831	1 1	128,830	128,830	128,830	
29	LAKE		PINEY WOODS	389,320		389,320	389,320	389,320	
30	LAKE		QUAIL RIDGE	169,584		369,584	169,584	169,584	
31	LAKE		RAVENSWOOD	46,438	201	46,237	46,217		16-8
32	LAKE		SILVER LAKE ESTATE / WESTERN SHORES	2,261,046	4	2,261.042	2.261.042		
33	LAKE		SKYCREST	162,282		[62,281	162,282	1,2nd.178 162,282	16-9
34	LAKE		STONE MOUNTAIN	17,395	1	17,394	17.394	17,394	
35	LAKE	-	VALENCIA TERRACE	274,592	2	274.590	274.590	274,590	
36	LAKE	_	VALENCIA TERRACE	475,093	,(1)	475,094	475,094	475,094	
37	LAKE	w	VENETIAN VILLAGE	250,524	(1)	250,525	250.525	250,525	
39	LAKE		VENETIAN VILLAGE		- (7)				
	Lee		SOUTH SEAS	3,580,130		3,\$80,130	332,370	332,370	
40	MARION		OCALA OAKS	2,905,633		2,905,633	3,580,130 2,905.633	3,580,130	
	ORANGE	—	TANGERINE	898,531		898,531	2,903.633 898.531	2,905,633	
42	PALM BEACH		LAKE OSBORNE ESTATES	141,449	(3,289)			898,531	12.15
	PASCO		JASMINE LAKES	1,073,566	3,390	144,738	144,738	144,738	16-10
	PASCO			3,250,162	7,342	1,070,176	1,070.176	1,070,176	16-11
	PASCO	-	JASMINE LAKES PALM TERRACE	294,591	7,342	3,242,620 294,591	3,242,620 294,591	3,242,620	16-12
	PASCO		PALM TERRACE	1,363,677				394,591	
	PASCU		ZEPILYR SHORES	241,371		241,370	. 1,363,677	1,363,677	
	PASCO		ZEPHYR SHORES	352,483		352,483	241,370 352,483	241,370	
	POLK		GIBSONIA ESTATES	355,865		355,865		352 483	
	POLK	_	LAKE GIBSON ESTATES	715.711	·	715,711	355.865 715.711	355,865 715,711	
	POŁK		LAKE GIBSON ESTATES	2,577,641		2,577.641	. 2,577.641	2,577,641	
	POLK		ORANGE HILL / SUGAR CREEK	230,251		2,377,641	230,250	230,250	
	POLK	_	ROSALJE DAKS 16-20	84,592		84.592	84,593	84,593	
	POJ,K		ROSALIE DAKS 14-21	298,126		.298,126	298,125	298,125	_
	POLK		VILLAGE WATER 16-22	303,274		303,374	303,274	339,858	16-13
	POLK		VILLAGE WATER (-23	L,088,106		1,088,106	. 1,088,106	1,088,106	.1.7.3
	PUTNAM		BEECHER'S POINT	197,590	(0)	197,591	197,591	197,591	
	PUTNAM		BEBCHER'S POINT	388,040		388,040	388,040	388,040	
	PUTNAM		HERMITS COVE	628.160		638,160	628.160	628.160	
			INTERLACIIEN LAKES ESTATES	158.359	(1)	158,360	158.360		16-14



Historical Year Ended December 31, 2007 Dkt 980121-WS; ACN 08-093-1-1

Description:

AQUA UTILITIES FLORIDA, INC.

OCKE1	FNO. 080121	WS;	ACN 08-093-1-1		For Test Yo	ar Ending Dece	mber 31, 2007		1
				Audit			AUF		
	County		System	Pis	variance	AIFR	CPR	GI.	
62	PUTNAM	ww	PALM FORT	296,024	•	296,024	296,024	296,024	
63	PLITNAM	ww	PARK MANOR	58,278	(1)	58,279	58,279	58.279	
64	PUTNAM	W	POMONA PARK	426,375		426.375	426,374	426.374	<u> </u>
65	PUTNAM	W	RIVER GROVE	137,815	-	137.845	137,816	137,816	
66	PUTNAM	W	SILVER LAKE OAKS	117,108	(2)	117,110	(17,11)	117,111	<u> </u>
67	PUTNAM	WW	SILVER LAKE OAKS	110,973		110,973	110,973	110,973	
68	PUTNAM	11	ST JOHNS HIGHLANDS	29,347	-	20,347	29,347	29,347	
69	PUTNAM	18	WELAKA: SARATOGA HARBOUR	233,461		233,461	233,461	233,461	\vdash
70	PUTNAM	w	WOOTENS	88,589	(1)	88,590	88,590	E8,590	
71	SEMINOLE	W	CHULUOTA	4,649,136		1,649.136	4,649,135	4,649,135	┢
72	SEMINOLE	WW	CHULUOTA	6,997,515	· · · -	6,997,515	6,997,515	6,997,515	
73	SEMINOLE	ww	FLORIDA CENTRAL COMMERCE PARK	1,535,137		1,535,137	1,535,137	1,535,137	
74	SEMINOLE	w	HARMONY HOMES	83,507	-	83,507	83,507	83,507	┢
75	SUMTER	w	THE WOODS	198,936	(1)	198,937	198,937	195,496	16-1
76	SUMTÉR	ww	THE WOODS	139,323		139,323	139,323	139,322	_
77	VOLUSIA	w	JUNGLE DEN	27,356	-	27.356	27,356	27,356	┢
78	YOLUSIA	ww	JUNGLE DEN	493,134	• 1	473,135	493,136	493,136	ļ
79	VOLUSIA	w	ТОМОКА	257,190	-	257,190	257,191	257,191	ļ
84	WASHINGTON	w	SUNNY HILLS	3,434,147		3,434,147	3,434,147	.3,198,573	16-1
100	WASHINGTON	ww	SUNNY HILLS	631,780		631,760	631,780	631,780	
82	DESOTO	W'	LAKE SUZY	716,362	(189,390)	905,752	905,750	905,750	16-1
<u></u>	DESOTO	WW	LAKE SUZY	1,759,503	(504,634)	2,264,137	2,264,136	2,262,012	16-1
				55,759,819	(685,716)	56,445,535	56,354,610	56,360,078	\Box
		-				MFR vs CPR	90,925		,
						MFR vs GL	85,457		

SOURCE 15 referenced

AQUA UTILITIES FLORIDA, INC LAKE SUZY Rate Case Dist 080121-WS ACN 08-093-1-1 Certificate 599-W Phast Additions & Retirements - Water

Description: Agun Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dict 980121-WS; ACN 08-953-1-1
pn: Van Inc.

901 Organization 902 Franchibes 902 Franchibes 903 Lande 1.59 903 Lande 2.59 904 Structures & Improvements 905 Collecting & Impounding 906 Lake, River & Other 907 Wells & Springs 907 Wells & Springs 908 Control Mining	1150		1.150 24.906	·	1,150 24,906	132,423
Improvements Impounding & Other ings saleries and Tumets	11.	, , <i>, , ,</i> 8 % , ,	1.150 24.906		1,150 24,906	132,423
Improvements Impounding & Otter ings sigs sighteries and Tunnets	1.1. 24.94	, , , , , , & & ,	24.906		1,150 24,906	
& Improvements & Impounding or & Oduer prings Culteries and Tunnels	24.1 24.9 1.1	, , , , , , & &	24,906 . , , .		24,906	
umets	¥.	, , , , , 8	24,906		2,98	
Collecting & Impounding Lake, River & Other Wells & Springs Infiltration Culteries and Tunnets County Marine		. 	.,,			
Lake, River & Other Wells & Springs Infiltration Galleries and Tunnets Combin. Marin.			.,,,			
Nedls & Springs Infibration Calleries and Tuanets Combine Aria.			٠, ,			
Infiltration Guilleries and Tunnels		•	•,		•	
Caralla Maine		•				
Sappley Little						
10 Power Generation Equip.						
Pumping Equip.		•	•			
Water Treatment Equip.		•			•	
Distribution Reservoirs		•				
	166,403	8	166,403		166,403	
	3,2	89	3,289		3,289	
	28,177	73	28,177		28,177	
Hydrants 39,747	39.7	147	39,747		39,747	
Prevention Devices	•					
7,897	7,897	97	7,897		7,897	
679		8	1.190		1,190	
6,637 27,411	6,171 27,8	197	27,897		77,897	
Tools, Shop and Garage Equip. 1.174 377	1,551		1,551		1,35	
Leb Equip			•			
345 Power Operated Equip.		•				
Communication Equip.						
47 Mile. Equip.						
Water Plant 278,485 29,893 6	6,171 302,207	907	302,207		- 302,207	302,207 132,423

ECONOE As uferenced

Source: Docker 960799-WS, PSC-97-4340-FOF-WS Issued 3/12/1997

as per order: 277.524

as per utility: 301,244
Variance: 301,244

491,595

Historical Year Ended December 31, 2007

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

Description:

AQUA UTILITIES FLORIDA, INC LAKE SUZY Rate Case Dkt 680121-WS ACN 08-093-1-1 Certificate 599-W Plant Additions & Retirements - Water

Description	12/31/1999	Additions	Adjustments & Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Adjustments & Rettrements	12/31/2002	Additions
	16341777			12/3/12000		1201002.40	12/3/1/2001	1114(141)	тин фили	[2/31/2002	
301 Organization	132,423			132,423			132,423			132,423	
302 Franchises	-			-			-				
303 Land	1,150			1,150			1,350			1,150	
304 Structures & Improvements	24,906			24,906			24,906			24,906	
305 Collecting & Impounding	•			_						-	
306 Lake, River & Other	-			-						_	
307 Wells & Springs							-			-	
308 Infiltration Galleries and Tunnels	-			_						-	
309 Supply Mains							-		(218)	218	
310 Power Generation Equip.	-			_			_			-	
311 Pumping Equip.				-			_				
320 Water Treatment Equip.				-			_	366		366	
330 Distribution Reservoirs	_										
331 Transmission and Distribution Mains	166,403		(96,192)	262,595			262,595	11,110	(785)	274,490	60,988
333 Services	3,289		(14,984)	18,273			18,273	-	(600)	18,873	1,267
334 Meters and Meter Install.	28,177	2.225	(9,639)	40,041	7,255		47,296		(378)	47,674	-
33\$ Hydrants	39,747		(14,617)	54,364	-		54,364		` •	54,364	8,700
336 Backflow Prevention Devices							_			•	
339 Other Plant And Mirc.	7,897		151,911	(144,014)			(144,014)		38,440	(182,454)	
340 Office Furniture & Equip.	1,190		(3,838)	5,028			5,028			5,028	
341 Trans, Equip.	27,897		[10,634]	38,531			38,531		(1)	38,532	
342 Stores Equip.							-			-	
343 Tools, Shop and Garage Equip.	1,551		(2,007)	3,55R			3,558		(17)	3,575	
344 Lab Equip			•								
345 Power Operated Equip.	-						-		(354)	354	
346 Communication Equip.				-					• •		
347 Misc. Equip.				-			-			-	
348 Other Taugible Plant	-						_				
Water Plant	434,630	2,225		436,855	7,255	-	444,110	11,476	36,087	419,499	70,955

Source: Docket 960799-WS, PSC-97-0549-FOF-WS

Issued 5/12/1997

er order: 624,018 avg adj.: 5 as per order:

626,243

633,498 1100 608,887

AQUA UTILITIES FLORIDA, INC LAKE SUZY Rate Case

Dkt 089121-WS ACN 08-093-1-1

Certificate 599-W

Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31. 2007

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

Description	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Addictor
301 Organization	132,423				-			-			_	
302 Franchises		-			-			-				
303 Land		1,150			1,150			1,150			1,150	
104 Structures & Improvements		24,906			24,906	_		24,906			24,906	
305 Collecting & Impounding					-			•			_	
06 Lake, River & Other											_	
07 Wells & Springs					-			-			-	
108 Infiltration Galleries and Tunnels					-			-				
09 Supply Mains		218			218			218			218	
10 Power Generation Equip.												
11 Pumping Equip.		-				368		368			368	
20 Water Treatment Equip.		366			366			366			366	
30 Distribution Reservoirs				•					9,497		9,497	4.13
31 Transmission and Distribution Mains		335,478			335,478	249,550		585,028	24,557	2.347	607,238	7.50
33 Services		20,140			20,140	1,097		21,237			21,237	
34 Meters and Meter Install.		47,674			47,674	11,464		59,138	L1.431	1.048	69,521	106.93
35 Hydrants		63,064			63,064			63,D64			63,064	
36 Backflow Prevention Devices		•			-			,			-	
39 Other Plant And Misc.		(182,454)			(182,454)			(182,454)			(182,454)	
40 Office Furniture & Equip.		5,028			5,028			5,028			5,028	1.39
41 Trans. Equip.		38,532			38,532			38,532		38,532		
42 Stores Equip.												
43 Tools, Shop and Garage Equip.		3,575			3,575			3,575			3,575	
44 Lab Equip		-									-	
45 Power Operated Equip.		354			354			354			354	
46 Communication Equip.												
147 Misc. Equip.		-				_						
48 Other Tangible Plant								-				
Water Plant	132,423	358,031			358,031	262,479		620,510	45,485	41,927	624,068	119,96

Source: Docket 960799-WS, PSC-97-0540-FOF-WS 2006 Issued 5/12/1997 Annual Rpt 547,419 547,419 813,456 809,898 as per order: 154 2 36 25 10.65 avg adj.:

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

AQUA UTILITIES FLORIDA, INC LAKE SUZY Rate Case Dkt 080121-WS ACN 08-093-1-1

Certificate 599-W

Plant Additions & Retirements - Water

Description	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 Organization				-		
302 Franchises		-				-
303 Land		1,150	1,150	-	1,150	-
304 Structures & Improvements		24,906	24,906		24,906	(0:
305 Collecting & Impounding				-		-
306 Lake, River & Other				-		
307 Wells & Springs		-		_		_
308 Infiltration Galleries and Turmels				-		
309 Supply Mains		218	218		218	1
310 Power Generation Equip.		-	_	_		
3t1 Pumping Equip.		368	368	-	36B	6)
320 Water Treatment Equip.		366	366		366	0
330 Distribution Reservoirs		13,627	13,628	±1)	13,628	- 15
331 Transmission and Distribution Mains	156	614,591	614,592	(t)	614,592	(1
333 Services		21,237	21,237	`-	21,237	(0)
334 Meters and Meter Install.	27,517	148,934	148,227	707	148,227	707
335 Hydrants		63,064	63,064	-	63,064	fO
336 Backflow Prevention Devices		-		-		-
339 Other Plant And Misc.		(182,454)	7,897	(190.351)	7,897	(190,351
340 Office Farniture & Equip.		6.426	6,170	256	6,170	350
341 Trans. Equip.		•		,	-	
342 Stores Equip.	•	-				
343 Tools, Shop and Garage Equip.		3,575	3,575		3,575	(1
344 Lab Equip		-				-
345 Power Operated Equip.		354	354		354	0
346 Communication Equip.		-		-		=
347 Misc. Equip.		-		-		-
348 Other Tangible Plant						
Water Plant	27,673	716,362	905,752	建学。 5.年表现	905,750	语:

Description:

Source: Docket 968799-WS, PSC-97-8549-POF-WS

Issued 5/12/1997

as per order: avg adj.:

2007 Annual Rpt 905,750 Allocations

905,750 905,750

See WP 16-17.4 for conclusion &

AQUA UTILITIES FLORIDA, INC LAKE SUZY

Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 599-W

Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 080121-WS; ACN 08-093-1-1 Description:_

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	_				
302 Franchises	-				_
303 Land	1.150	1,150		1,150	
304 Structures & Improvements	24,906	24,906		24,906	(0)
305 Collecting & Impounding			_	21,700	, , ,
306 Lake, River & Other			_		-
307 Wells & Springs			_		-
306 Infiltration Galleries and Turmels			_		-
309 Supply Mains	218	218	_	218	ĭ
310 Power Generation Equip.	-,-	2.0	_	210	
311 Pemping Equip.	36R	368		368	(13)
320 Water Treatment Equip.	366	366		366	n,
330 Distribution Reservoirs	13,627	13,628	(1)	13,628	(1)
331 Transmission and Distribution Mains	614,591	614,592	d)	614,592	111
333 Services	21,237	21,237		21,237	(6)
334 Meters and Meter Install,	148,934	148,227	707	148,227	707
335 Hydrants	63,064	63,064	-	63,064	(0)
336 Backflow Prevention Devices	-	-,,001		05,004	(**)
339 Other Plant And Misc.	(182,454)	7,897	(190,351)	7,897	(190351)
340 Office Furniture & Equip.	6,426	6,170	256	6,170	256
341 Trans. Equip.		0.170	2 (0.170	230
342 Stores Equip.	_		_	_	•
343 Tools, Shop and Garage Equip.	3,575	3,575		3,575	r.
344 Lab Equip		01010		ودورد	
345 Power Operated Equip.	354	354	_	354	'n
346 Communication Equip.		331	_	334	
347 Misc. Equip.			-		
348 Other Tangible Plant					
		50.575.00g		The party of the p	
Water Plant	716,362	905,752		905,750	
		72-11	.6		
		+22	,-U.T		

Per Doc leg # 15:

It appears that the previous owners had additions. net of retirements of \$190,351 during 1997 & 1998 in account 339, which were reclassed to numerous accounts in the 2000 annual report.

Since Lake Suzy was not required to file annual reports for 1997 or 1998, there is no detail showing the additions in those 2 years. There were also large offsetting increases in Lake Suzy Water CIAC between 12/31/1996 and 12/31/1998,

Since the increases in Plant and CIAC offset, there is no real change in rate base as a result of the Plant variance. It's likely that there was contributed property during 1997 and 1998, however, no supporting documentation was found to confirm it.

Source: Docket 960799-WS, PSC-97-0540-FOF-WS Issued 5/12/1997

2007

MFR 942,783 Allocations

CPR 905,750 905,750 THE BUT THE SALE bole: Plant in Service is overchold in the MFR. See NP 16-19,14.00

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Lake Suzy Docket No. 889121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Rate Case Audit Historical Year Ended December 31, 2007 DIR 080121-WS: ACN 08-093-1-1 Plant in Service

Description:

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Preparer: D.Doblac

Explanation: Plant in service adjustments recommended as per audit, ACN 05-993-1-1

ne	Acet	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGIE	ILE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	339.1	Other Plant & Misc. Equipment														
5	SOURCE	OF SUPPLY & PUMPING PLANT														
6		Land & Land Rights														
7	304.2	Structures & Improvements														
8	305.2	Collect. & Impound Reservoirs														
Đ	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs														
11	308.2	Infiltration Gatieries & Tunnels											•			
12	309.2	Supply Mains	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(21)
13	310.2	Power Generation Equipment	,,	,	,,	,,	,,	,_,_,	,_,_,	(=,		,	12.07	,,,,,		
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16	WATER T	REATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements														
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment														
21	339,3	Other Plant & Misc. Equipment														
22	TRANSMI	SSION & DISTRIBUTION PLANT			•											
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes														
27	331.4	Transm. & Distribution Mains	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443.382)	(443,382)	(443,352)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,38
28	333.4	Services	(15,873)	(15.873)	(15.873)	(15.873)	(15,873)	(15,873)	(15,873)	(15.873)	(15.673)	(15,873)	(15,873)	(15.873)	(15,873)	(15.87
29	334.4	Meters & Meter Installations	(32,487)	(32,487)	(32,487)	(32,487)	(32.497)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,48
30	335.4	Hydrants	(34,364)	(34,364)	(34,384)	(34,364)	(34,384)	(34,364)	(34.384)	(34,364)	(34,384)	(34,364)	(34,364)	(34,364)	(34,364)	(34,38
31	336.4	Backflow Prevention	(,	(,,	(4.,42.,	101,001,	(,,	101,001,	101100-7	,00,000,	(01)001)	(01,007)	1010011	101,000,	(01,001)	(0.,00
32	339.4	Other Plant & Misc. Equipment	(7.897)	(7.897)	(7,897)	(7.897)	(7.897)	(7,897)	(7,897)	(7.897)	(7,897)	(7,897)	(7,897)	(7.897)	(7,897)	(7,89
33	GENERAL		1.,55.,	,,	1.1-0//	,,,,,,,,	(,,,,,,	,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.100.7	,,,,,	1.140.1	(1,001)	(7,007)	(1,001)	1.1
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment														
37	340.51	Computer Equipment														
38	341.5	Transportation Equipment														
39	342.5	Stores Equipment														
40	343.5	Tools, Shop & Garage Equipment														
41	344.5	Laboratory Equipment									1					
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment														
45	348.5	Other Tangible Plant	. 1 1													
		1/2-19.	14													
48	TOTAL		(534,219)	(534,219)	(534,219)	(534,218)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,21
47		Subtotal Land & Land Rights														

Note: The 13-month average for plant in service should be reduced by \$ 534,219. See andit finding 1 D

AIJ#

Historical Year Ended December 31, 2007

Did 0801214WS; ACN 08-093-1-1 Description:

Florida Public Service Commission

Schedule of Water Depreciation Expense By Primary Account

Test Year Average balance Lake Suzy

Water Sys #

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

Historical [X] Projected []

Preparer: D.Doblac

Explanation: Depreciation expanse adjustments recommended as per sudit, ACN 08-093-1-1

PSC ual Ra Li	ne	Acct	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
	No.	No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	1	INTANGIÉ	SLE PLANT													
0250	2	301.1	Organization			_	_			-	•	_			-	-
0250	3	302.1	Franchises		_	_	_	_	_	_	-	_	-	_	_	
0556	4	339.1	Other Plant & Misc. Equipment	-	_			_		_	_	_	_	_	_	
	Ś		OF SUPPLY & PUMPING PLANT	-	_	_	-	-	-	•			•			
0000	6	303.2	Land & Land Rights	_								_	_	_	_	_
0333	7	304.2	Structures & improvements	-	-	•	-	-	•	•		-	_			
0200	Á	305.2	Collect. & Impound Reservoirs	-	•	-	-	•	-	-	•	-		•	_	
0250	ğ	306.2	Lake, River & Other Intakes	-	•	•	-	•	-	•	•	-	•	•	-	•
0333	10	307.2	Wells & Springs	-	•	-	-		•	-	. •	-	•	-	•	-
.0250	11	307.2	Infiltration Galleries & Tunnets	•	-	•	-	•	-	-	•	-	-	•	-	•
	12			-				-	-	-		-		-	-	
.0286		309.2	Supply Mains	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(6
0500	13	310.2	Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	•	-	-
.0500	14	311.2	Pumping Equipment	•	•	-	-	-	-	-	-	-	-	-	-	-
.0556	15	339.2	Other Plant & Misc. Equipment	•	-	•	-	-	-	-	•	-	-	•	-	•
	16		REATMENT PLANT													
.0000	17	303.3	Land & Land Rights	-	-	-	_	-	-	-	-	-	•	-	-	
.0313	18	304.3	Structures & Improvements	-	•	-	-	-	-	-	-	-	-	-	-	
.0500	19	311.3	Pumping Equipment	-	-	-		•			-	-	_	_	-	
.0455	20	320.3	Water Treatment Equipment		-	-	-	_	<u>.</u> ·	_	-	-	-		-	
.0566	21	339.3	Other Plant & Misc. Equipment		_	-	-			_	_			_	_	
	22	TRANSM	ISSION & DISTRIBUTION PLANT													
.0000	23	303.4	Land & Land Rights	_		_	_	_	_	_	_		_	_	_	
.0313	24	304.4	Structures & Improvements				-	•	_	•	_	_		-	_	
.0500	25	311.4	Pumping Equipment	_	-	-	•	-		•	_	_				
0288	28	330.4	Distr. Reservoirs & Standoices	-	-	•	-	-	•	-	-	-	-	_	_	•
.0233	27	331.4	Transm. & Distribution Meins	(859)	(859)	(859)	(859)	4040)	(859)	(859)	(859)	(859)	(859)	(858)	(869)	(10,311
.0250	28	333.4	Services					(859)			(33)	(33)			(33)	
.0500	29	334.4	Meters & Meter Installations	(33)		(33)	(33)	(33)	(33)	(33)			(33)	(33)		(397
.0222	30	335.4	Hydrants	(135)		(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(1,524
.0667				(64)	(64)	(64)	(64)	(84)	(84)	(64)	(64)	(64)	(64)	(64)	(64)	1763
	31	336.4	Backflow Prevention		•			-				-		-		
.0400	32	339.4	Other Plant & Misc. Equipment	(26)	(26)	(26)	(26)	(28)	(26)	(26)	(25)	(26)	(26)	(26)	(26)	(315
	33	GENERA														
.0000	34	303.5	Land & Land Rights	-	-	-	-	-	-	-	•	•	-	•	-	•
.0250	35	304.5	Structures & improvements	•	-	-	•	-	-	-	•	-	-	-	•	
.0667	36	340.5	Office Furniture & Equipment	-	-	-	-	-		-	-	-	•		-	
.1667	37	340.51	Computer Equipment	-	•	-	•	-	-	•	•		-	-	-	
,1667	38	341.5	Transportation Equipment	•	•	-	•	-	-		•	-	-		-	
.0558	39	342.5	Stores Equipment		-	-	-	_			-	•	-	-	-	
0625	40	343.5	Tools, Shop & Garage Equipment	-			_	_	•						_	
0687	41	344.5	Laboratory Equipment		-	_	-			-	•	•	-			
.0833	42	345.5	Power Operated Equipment	-	-	_			-			_	-	_		
1000	43	346.5	Communication Equipment	-	_	-			_		-	_	-	-		
0667	44	347.5	Miscellaneous Equipment	-	-	-	-	-		-	-	-	•	•	•	
	45	348.5	Other Tangible Plant	-	-	•	-	-	•	•	•	•	•	. •	•	•
1000			Ander Coultain Light	-	-	-	•	-	*	-	-	-	-	-	-	
1000																(13,417

@ Depreciation Expense applicable to adjustments roted on UP 16-17.5. See audit findig. 10

Historical Year Ended December 31, 2007

Dia 080121 WS; ACN 08-093-1-1 Description:

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average belance

Water Sys #

AU#

Docket No. 080121-WS

Lake Suzy

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Preparer: D.Dobiac

Explanation: Accumulated depreciation adjustments recommended as per audit, ACN 08-093-1-1

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(8)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGIE	BLE PLANT														
2	301.1	Organization														•
3	302.1	Franchises														-
4	339.1	Other Plant & Misc. Equipment	•													•
5		OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
8	305.2	Collect. & Impound Reservoirs														
9	305.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs														
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63
13	310.2	Power Generation Equipment				•										•
14 15	311.2 339.2	Pumping Equipment Other Plant & Misc. Equipment														-
16		CONFINANCE PLANT														•
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements														-
19	311.3	Pumping Equipment														•
20	320.3	Water Treatment Equipment														•
21	339.3	Other Plant & Misc. Equipment														_
22		ISSION & DISTRIBUTION PLANT														-
23	303.4	Land & Land Rights														_
24	304.4	Structures & Improvements														-
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes														-
27	331.4	Transm. & Distribution Mains	(79,246)	(79,248)	(79.246)	(79,246)	(79,246)	(79.246)	(79,245)	(79,246)	(79,246)	(79,246)	(79,246)	(79.246)	(79,246)	(79,246
28	333.4	Services	(3,730)	(3,730)	(3.730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)	(3,730)
29	334.4	Meters & Meter Installations	(14,914)	(14,914)	(14.B14)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,014)	(14,014)	(14,914)		(14,914
30	335.4	Hydrants	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745)	(7,745
31	338.4	Backflow Prevention	• • • •		-, -	•		• • •		• • •		• • • • • •	• • •	1.7.	****	• • •
32	339.4	Other Plant & Misc. Equipment	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)	(3,203)
33	GENERA											•		*	• • • •	• • •
34	303.5	Land & Land Rights														-
35	304.5	Structures & Improvements														•
36	340.5	Office Furniture & Equipment														-
37	340.51	Computer Equipment														•
38	341.5	Transportation Equipment														-
39	342.5	Stores Equipment														•
40	343.5	Tools, Shop & Garage Equipment														•
41	344.5	Laboratory Equipment														-
42	345.5	Power Operated Equipment														•
43	346.5	Communication Equipment														-
44 45	347.5 348.5	Miscellaneous Equipment Other Tangible Plant	. 4													-
		16-19.1	4					<u></u>								
46	TOTAL		(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(106,901)	(108,901)	(108,901)	(108,901)	(108,901
		4	July .	the 1	2	. Sh	ا م.یم	n . 11 -		AU	<i>-</i>	0 . 0			0	
		•	Jole: ~	יישל (י	J- ~~	~~'\	~~q. (DWW	·a ·	- v	CCOM	way	مل الك	prec	رماده	<i>ሳ</i> ነ
				1) a () a	0.1			1	•					¥ ,		

Should be reduced by \$108,901. See andit Finding 18

Historical Year Ended December 31, 2007 Schedule of Water CIAC By Primary Account Test Year Average balance Dkt 080121-WS; ACN 08-093-1-1 Description:

Florida Public Service Commission

Preparer: D.Dobiac

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

Explanation: CIAC adjustments recommended as per audit, ACN 08-093-1-1

	No.		Prior Year													Average
1		Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jui	Aug	Sep	Oct	Nov	12/2007	Balance
	INTANGIE	BLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														-
	339.1	Other Plant & Misc. Equipment	•													-
5	SOURCE	OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														-
7	304.2	Structures & Improvements														-
8	305.2	Collect. & Impound Reservoirs														-
9	306.2	Lake, River & Other Intakes														-
10	307.2	Wells & Springs						•								-
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains														-
13	310.2	Power Generation Equipment							•							
14	311.2	Pumping Equipment														-
	339.2	Other Plant & Misc. Equipment														-
16	WATER T	REATMENT PLANT														
17	303.3	Land & Land Rights											•			-
18	304.3	Structures & Improvements														
19	311.3	Pumping Equipment														•
20	320.3	Water Treatment Equipment														-
	339.3	Other Plant & Misc. Equipment														-
22	TRANSM	ISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights						•								
24	304.4	Structures & Improvements														-
25	311.4	Pumping Equipment														-
28	330,4	Distr. Reservoirs & Standpipes														-
27	331.4	Transm. & Distribution Mains	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077)	(137,077
28	333.4	Services														-
29	334.4	Meters & Meter Installations														-
30	335.4	Hydrants														-
	336.4	Backflow Prevention														
	339.4	Other Plant & Misc. Equipment														-
	GENERA															
	303.5	Land & Land Rights														-
	304.5	Structures & Improvements														
	340.5	Office Furniture & Equipment														-
	340.61	Computer Equipment														•
	341.5	Transportation Equipment														-
	342.5	Stores Equipment				•										-
	343.5	Tools, Shop & Garage Equipment					*									-
	344.5	Laboratory Equipment														-
	345.5	Power Operated Equipment														-
43	346,5	Communication Equipment		•												-
	347.5	Miscellaneous Equipment	4 1.1													•
45	348,5	Other Tangible Plant (-)	7,14													•
48	TOTAL	•	(137,077)	/427 h72	(137,077)	(137 ATE	447 677	7497 023	74 57 675	(437 N75)	7127777	(137,077)	7107 N		(137,077)	· /497 654

book: the 13-month average for CI AL should be reduced by \$137,077. See and I finding 1.8

INCE AS Reference

Aqua Utilities Florida, Inc.

Rate Case Audit Historical Year Ended December 31, 2007

Dis 0801217WS; ACN 08-093-1-1 Description:

Schedule of Water Amortization Expense By Primery Account

Test Year Average balance Lake Suzy

Water Sys #

AU#

Florida Public Service Commission

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Preparer: D.Dobiac

Explanation: Amortization expense adjustments recommended as per audit, ACN 08-093-1-1

Nk		Acct	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
	ю.	No.	Account Name	Jen	Feb	Mar	Apr	May	Jun_	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	4	BITANCH	BLE PLANT													
0.0250 2	2	301.1	Organization													
	3	302.1	Frenchises	•	-	•	-	-	_	•	-	•	-	-	•	•
0.0250 3 0.0556 4	3	339.1	Other Plant & Misc. Equipment	•	-	-	•	-	-	•	-	-	-	•	-	•
J.U000 4	2		OF SUPPLY & PUMPING PLANT	-	•	-	-	-	-	-	-	•	-	-	-	-
	9															
0.0000 6	5	303.2	Land & Land Rights	•	•	-	•	•	•	•	-	•	-	•	-	•
0.0333 7	7	304.2	Structures & Improvements	-	-	-	-	-	-	-	•	-	. •	-	-	-
0.0200 8	8	305.2	Collect. & Impound Reservoirs	-	-	-	-	-	-	-	-	-		-	-	•
	9	306.2	Lake, River & Other Intakes	•	•	-	-	-	-	-	-	-	-	•	-	
	10	307,2	Welfa & Springs	-	-	-	-	-	-	-	-	•	-	-	-	-
	11	308.2	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	_	-		-	-
	12	309.2	Supply Meins	-	-	-		-	-	•	-		-		_	-
0.0500 1	13	310.2	Power Generation Equipment	-	-	-	-	-	•	-	-	-	-	-		_
0.0500 1	14	311.2	Pumping Equipment	•	-	_	_	-		-	-	•	_	_	-	_
0.0556 1	15	339.2	Other Plant & Misc. Equipment		_	-	_	-		-	_		-			_
1	18	WATER	TREATMENT PLANT													
0.0000 1	17	303.3	Land & Land Rights		-	-	_	-	_	_			_	_	_	_
	18	304.3	Structures & Improvements	_	_	_	_	_	_	_		_		-	_	_
	19	311.3	Pumping Equipment	_	_		_					_		-	•	-
	20	320.3	Weter Treatment Equipment	-	•	-	-	-	-	-	-	-	-	-	•	-
	21	339.3	Other Plent & Misc. Equipment	-	•	-	•	•	-	•	-	-	-	•	-	-
	21 22		ISSION & DISTRIBUTION PLANT	•	-	•	-	-	•	-	-	-	-	-	-	•
	23	303.4	Land & Land Rights	-	-	•	•	•	-	-	•	-	-	-	-	-
	24	304.4	Structures & Improvements	-	-	-	-	-	•	-	-	-	-	•	•	-
	25	311.4	Pumping Equipment	•	-	-	-	-	•	•	-	-	-	-	-	•
	26	330.4	Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-
	27	331.4	Transm. & Distribution Mains	(268)	(268)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(268)	(266)	(266)	(3,188)
	28	333.4	Services	•	-	-	-	-	-	-	-	-	-	-	-	
	29	334,4	Metera & Meter Installations	-	-	-	•		-	-	-	_			-	
0.0222 3	30	335.4	Hydrants		_	-	_	-	•	-	-	-	_			
0.0667 3	31	336.4	Backflow Prevention	•	-	-	-		_	-		_	_		-	
0.0400 3	32	339.4	Other Plant & Misc. Equipment	-	•		-	_	_						_	
3	33	GENERA	L PLANT													_
	34	303.5	Land & Land Rights	-	_	_		_	_	-	_	_	_	_		
	35	304.5	Structures & Improvements	_	_	٠	_	_	_	_	-	_	•	•	-	-
	36	340.5	Office Furniture & Equipment	_	-	-	-	-	-	-		-	-	•	-	•
	37	340.51	Computer Equipment	•	-	-	-	•	-	-	-	-	•	•	-	•
	38	341.5	Transportation Equipment	-	-	•	-	-	•	•	•	•	•	•	-	-
	<i>3</i> 0 39	342.5	Stores Equipment	•	_	-	-	-	•	-	-	-	-	•	•	-
				-	•	-	•	•	-	•	•	•	-	-	•	-
	40	343.5	Tools, Shop & Garage Equipment	•	•	-	-	-	-	-	-	-	-	-	-	•
V	41	344.5	Leboratory Equipment	-	-	-	-	•	-	-	-	-	-	-	•	-
	42	345.5	Power Operated Equipment	-	-	-	-	•	-	-	-	-	-		-	-
	43	346.5	Communication Equipment	-	•	-	-	•	-	-	•		-	-	-	-
	44	347.5	Miscellaneous Equipment	•	•	•	-	•	-	-	•	•	-	-		
0.1000 4	45	348.5	Other Tangible Plant	-	-	•	-	•	•	-	-	-	-	· -	-	-
i	46	TOTA		(255)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(265)	(268)	(266)	(3,188)

DAnordication Expense applicable to adjustments noted on WP 16-17.8. See audit findings o

Historical Year Ended December 31, 2007 Dit 080121-WS: ACN 08-093-1-1

Description:

Schedule of Water Accumulated Amortization of CIAC By Primary Account

Florida Public Service Commission

Test Year Average balance Lake Suzy

Water Sys #

AU#

Docket No. 088121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Preparer: D.Dobiac

Explanation: Accumulated Amortization of CIAC adjustments recommended as per audit, ACN 08-093-1-1

ine	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2008	Jan	Feb	Mar	Apr	May	Jun	Jui	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGIE	BLE PLANT														
2	301.1	Organization														-
3	302.1	Franchises														-
4	339,1	Other Plant & Misc, Equipment														_
5	SOURCE	OF SUPPLY & PUMPING PLANT		_												
8	303.2	Land & Land Rights		•												-
7	304.2	Structures & Improvements														
8	305.2	Collect. & Impound Reservoirs														
9	306.2	Lake, River & Other Intakes											-			-
10	307.2	Wells & Springs					•									
11	308.2	Infiltration Galleries & Tunnels														_
12	309.2	Supply Mains														-
13	310.2	Power Generation Equipment														_
14	311.2	Pumping Equipment														-
15	339.2	Other Plant & Misc. Equipment														_
16		REATMENT PLANT														
17	303.3	Land & Land Rights														_
18	304.3	Structures & Improvements							-							-
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment														
21	339.3	Other Plant & Misc. Equipment														
22		ISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														_
24	304.4	Structures & improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes														
27	331.4	Transm. & Distribution Mains	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(6,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(9.804)	(8.891)	(8 804)
28	333.4	Services	(0,001)	(0,001)	(0,051)	(0,001)	(0,001)	(0,001)	10,0011	(0,001)	(0,091)	(4,001)	10,041)	(8,891)	(0,081)	(8,891)
29	334.4	Melers & Meter Installations				•										-
30	335.4	Hydrants														-
31	336.4	Backflow Prevention														_
32	339.4	Other Plant & Misc. Equipment														-
33	GENERA															•
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														-
36	340.5	Office Furniture & Equipment														
37	340.51	Computer Equipment														-
38	341.5	Transportation Equipment														-
39	342.5	Stores Equipment														-
39 40	343.5	Tools, Shop & Garage Equipment														-
41	344.5	Laboratory Equipment														-
41 42	344.5 345.5	Power Operated Equipment														7.
43	340.5 348.5	Communication Equipment						_								•
	340.5 347.5	Communication Equipment Miscellaneous Equipment						•								-
44 45	347.5 348.5															-
43	345.0	Other Tangible Plant	14													-
46	TOTAL	L (W)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)

CIAC should be reduced by \$8891. Soc audit finding!

Historical Year Ended December 31, 2007
Dict 080121-WS; ACN 08-093-1-1

Description:

Certificate 514-S

Rate Case

Plant Additions & Retirements - WasteWater

AQUA UTILITIES FLORIDA, INC LAKE SUZY

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

Description	Test Period	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions	Retirements	12/31/1998	Additions	Retirements
	6/30/1996											
351 Organization				-			-				132,423	
352 Franchises	-			-			-			-		
353 Land	262,581			262,581			262,581			262,581		
354 Structures and Improvements	4,841		-	4,841			4,841			4,841		
355 Power Generation Equip.	-									-		
360 Collection Sewers-Force	18,174	543		18,717			18,717			18,717	_	
361 Collection Sewers-Gravity	61,233	12,600		73,833			73,833			73,833		
362 Special Collecting Strictures	22,699	6,000		28,699			28,699			28,699		
363 Services to Customers	957	2,000		2.957			2,957			2,957		
364 Flow Measuring Devices	950	•		950			950			950		
365 Flow Measuring Installations			_				-			<i></i>		
366 Reuse Services	-	-	_				_			_		
367 Rouse Moters and Moter Installations			-	-						_		
370 Receiving Wells							-			_		
371 Pumping Equipment	91,042			91,042			91,042			91,042		
374 Reuse Distribution Reservoirs	·									-,,		
375 Reuse Transmission and Distribution System										_		
380 Treatment and Disposal Equip.	96,485	-		96,485			96,485			96,485		
381 Plant Swess							,			20,100		
382 Outfall Sewer Lines				-								
389 Other Plant and Misc. Equip.	644,902			644,902			644,902			644,902		
390 Office Furniture and Equip	1,740	978		2.718			2,718			2,718		
391 Transportation Equip.	6,171	6,852	6,171				6,852			6,852		
392 Stores Equip.	-	•	•				-,					
393 Tools, Shop and Grage Equip.		14		14			14			14		
394 Lab Equip.	-			-								
395 Power Operated Equip.		1,363		1,363			1,363			1,363		
396 Communication Equip.										-		
397 Misc. Equip.										-		
398 Other Tangible Plant		_	_	-	-			-	_	-	_	
WasteWater Piant	1,211,775	30,350	6,171	1,235,954			1,235,954			1,235,954	132,423	

Source: Docket 960799-WS, PSC-97-0548-FOF-WS Issued 5/12/1997

er order: 1,211,520 avg adj.:

1,740,587

as per order:

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

Description:

AQUA UTILITIES FLORIDA, INC LAKE SUZY Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 514-S Plant Additions & Retirements - WasteWater

_			Adjustments 🏝						Adjustments &	_	
Description	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Ratiremonts	12/31/2002	Additions
351 Organization	132,423			132,423			132,423			132,423	
352 Franchises							-			-	
353 Land	262,581		-	262,581			262,581			262,581	
354 Structures and Improvements	4,841		(533,759)	538,600			538,600	45,093	-	583,693	15,217
355 Power Generation Equip.			, , ,							-	-
360 Collection Sewers-Force	18,717		(35,226)	53,943			53,943		i i	53,942	-
361 Collection Sewers-Gravity	73,833		(82,342)	156,175			156,175		(46,695)	202,870	55,604
362 Special Collecting Structures	28,699		(46,695)	75,394	•		75,394	32,738	46,695	61,437	9,373
363 Services to Customers	2,957		(68,662)	71,619			71,619	1,103	-	72,722	
364 Flow Measuring Devices	950		(403)	1,353	470		1,823	-,	(12,645)	14,468	
365 Flow Measuring Installations	-						-,		(, ,	- 1,1	
366 Reuse Services	-									_	
367 Reuse Meters and Meter Installations	_						-			_	
370 Receiving Wells	_		(45,000)	45,000			45,000			45,000	
371 Pumping Equipment	91,842		(2,000)	93,042			93,042	53,301	(15,960)	162,303	74,182
374 Rouse Distribution Reservoirs			()						(,
375 Reuse Transmission and Distribution System	_			_							
380 Treatment and Disposal Equip.	96,485		(126,146)	222,625			222,625	59.917	(4,323)	286,865	16,382
381 Plant Swers			(120)117-7						(4,525)		10002
382 Outfall Sewer Lines	_			_			-				
389 Other Plant and Misc, Bouip.	644,902	_	965,145	(320,243)			(320,243)		4,447	(324,690)	
390 Office Furniture and Equip	2.718		(959)	3,677			3,677		4,741	3,677	
391 Transportation Egelp.	6,852		(2,659)	9,511			9,511			9.511	
392 Stores Equis.	-		(2,25)				,,,,,,			2,711	
393 Tools, Shop and Grage Equip.	14		(259)	273			273	4		277	
394 Lab Equip.	• •		(257)	_,,			2,3	•		2,,	
395 Power Operated Equip.	1,363		(21,041)	22,404	1,494		23,898	80		23,978	
396 Communication Equip.	.,		(======	,~~	2,134		بادسوديد	34		- 10	
397 Misc. Equip.	_			-			_			•	•
398 Other Tangible Plant	_			_	_	_		_		-	
Waste Water Plant	1,368,377			1,368,377	1,964		1,370,341	192,236	(28,480)	1,391,057	170,758

Source: Docket 960799-WS, PSC-97-0540-FOF-WS Issued 5/12/1997

1,873,010 2(1)24(204,633) as per order: 1,873,010 avg adj: 1984 11,873,010 2,095,690 [[][504,633] 1,874,974

AQUA UTILITIES FLORIDA, INC LAKE SUZY

Aqua Utilities Florida, Inc. Rate Case Audit

Rate Case

Historical Year Ended December 31, 2007
Dix 080121-WS; ACN 08-093-1-1

Dkt 080121-WS ACN 08-093-1-1 Certificate 514-S

Plant Additions & Retirements - WasteWater

Description:_

Description	Retirements	12/31/2003	Additions	Reticements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Adjustments & Retirements	12/31/2006
		12031/2000			1231/2004	110000000	Anni, Ciperio	12/31/2003	Landichida	repti Citation	12/31/2000
351 Organization	132,423	-			-			-			· <u>-</u>
352 Franchises		-		•	-						-
353 Land		262,581			262,581			262,581			262,581
354 Structures and Improvements		598,910	181	•	599,091		4,060	595,031	51,435		645,466
355 Power Generation Equip.		-	464		464			464	44,635		45,099
360 Collection Sewers-Force		53,942	3,021		56,963			56,963	•	3,020	53,943
361 Collection Sewers-Gravity		258,474			258,474			258,474		(3,020)	261,494
362 Special Collecting Stuctures		70,210			70,810			70,810		(5,000)	70,810
363 Services to Customers		72,722			72,722			72,722	4,416		77,138
364 Flow Measuring Devices	_	14,468	1,238	(1)		3,423	(1)	19,131	4,720		19,131
365 Flow Measuring Installations				1-7	•		(-)	2-,		•	15,151
366 Reuse Services		_			-						_
367 Reuse Meters and Meter Installations		-			-			-			
370 Receiving Wells		45,000			45,000			45,000			45,000
371 Pumping Equipment	-	236,485	6.626	(1)		19,265	(1)	262,378	1.699	2,013	262,064
374 Rause Distribution Reservoirs			4,020	(.,	243,112	17,200	(4)	202,316	1,077	2,013	202,004
375 Reuse Transmission and Distribution System					_			-			-
380 Treatment and Disposal Equip.		303,247	5,899		309,146			309,146	391		309,537
381 Plant Swers		040,217	, 2,2,7		303,140	•		303/140	371		309,331
382 Outfall Sewer Lines		_			_			•			-
389 Other Plant and Misc. Equip.		(324,690)	4.138		(320,552)			(320,552)			
390 Office Ferniture and Equip		3.677	-1,250		3.677			(320,332)	2,748		(320,552
391 Transportation Equip.		9,511			9,511	3,523		13,034	41,781	51,292	6,425
392 Stores Equip.		-,1			7,211	بيونبد		-	41,781	31,292	3,523
393 Tools, Shop and Grage Equip.		277	1,207		1,484	1,173		2,657	10,604	1,005	10.000
394 Lab Equip.			1,207		1,707	1,173		2,037	10,004	1,005	12,256
395 Power Operated Equip.		23,978			23,978			23 <i>.97</i> 8			***
396 Communication Equip.					23,516			23,376			23,978
397 Misc. Equip.		_			-			-			-
398 Other Tangible Plant	_	•	-		•	32,933					•
WasteWater Plant	132,423	1,629,392	22,774	(2)	1,652,168	60,317	4,058	32,933 1,708,427	157,709	54,310	32,933 1,811,826
Source: Docket 960799-WS, PSC-97-0549-FOF-WS						· · · · · · · · · · · · · · · · · · ·		2005			****
Issued 5/12/1997								Annual Rpt			2006
As per order		2,134,025			2.156.801		_		,	-	Annual Rpt
an per order.		2, 134,043			4,130,801			2,213,060			2,316,459

avg adj.:

(504,633)

推開後64,633)

AQUA UTILITIES FLORIDA, INC LAKE SUZY

Rate Case

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

Certificate 514-S

Plant Additions & Retirements - WasteWater

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Din 080121-WS; ACN 08-093-1-1 Description:

Description	Additions	Retirements	12/31/2097	MFR	Vartance	CPR	Variance
351 Organization			_				
352 Franchises							
353 Land		173,434	89,147	269.366	(180,219)	269,368	(180.219)
354 Structures and Improvements	5,294	1,846	649,914	649.915	(D	649.914	(0)
355 Power Generation Equip.	2,188	•	47,287	47,287	•	47,287	(0)
360 Collection Sewers-Force	•		53,943	53,942	1	63,942	ì
361 Collection Sewers-Gravity			261,494	261.494		281,494	(0)
362 Special Collecting Stuctures			70,810	70,810		70,810	ø
363 Services to Castomers			77,138	77,139	a	77,139	(i)
364 Flow Meaning Devices			19.131	19,131	•	19,131	(0)
365 Flow Measuring Installations			-				(**)
366 Rouse Services							_
367 Reuse Meters and Meter Installations			_		_		-
370 Receiving Wells	13,404		58,404	58,405	cn.	58,405	(1)
371 Pumping Equipment	4,195	3,915	262,344	262,344		262,344	0
374 Reuse Distribution Reservoirs	.,,,,						-
375 Reuse Transmission and Distribution System					_		
380 Treatment and Disposal Equip.	934	744	309,727	309,706	ŽI.	309,708	21
381 Plant Sweets			•	,		,	
382 Outfall Sewer Lines			-		_		_
389 Other Plant and Misc. Equip.	32,146		(288,406)	36,284	(324,690)	36,284	(324.690)
390 Office Furniture and Equip			6,425	6.169	256	6,169	256
391 Transportation Equip.	58,668		62,191	62,191	-	82,191	(0)
392 Stores Equip.			-	•••			
393 Tools, Shop and Grage Equip.	4,163	277	16,142	16,142	_	16,142	0
394 Lab Equip.							_
395 Power Operated Equip.			23.978	23.978		23,978	0
396 Communication Equip.			•	• • •	_		
397 Misc. Equip.	1,925		1,925	1,925	-	1,925	
398 Other Tangible Plant	4,976		37,909	37,909	_	37,909	0
WasteWater Plant	127,893	180,216	1,759,503	2,264,137			APALITE !

Source: Docket 940799-WS, PSC-97-0540-POF-WS Issued 5/12/1997

as per order: avg adj.:

2,281,833 (CC) (CO) 17,697

2,264,136 2,262,012 (584,584)

See WP 16-18-4 for conclusion &

LAKE SUZY

AQUA UTILITIES FLORIDA, INC

Rate Case Dkr 080121-WS ACN 08-093-1-1

Certificate 514-S Plant Additions & Retirements - WasteWater Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

Dig 488121-WS; ACN 98-093-1-1

Description:__

Description	12/31/2007	MFR	Variance	CPR	Verlance
35t Organization	-				•
352 Pranchises	-		-		•
353 Land	89,147	269,366	(1:9.219)	202,368	(130.219)
354 Structures and Improvements	649,914	649,915	(1)	649,914	(0)
355 Power Generation Equip.	47,227	47,217	-	47,257	(Ý)
360 Cullection Sewers-Yorns	53,943	53, 5 42	3	53,942	1
361 Collection Servers-Gravity	261,494	261,494	•	261,494	(6)
362 Special Collecting Stactures	70,810	70,210	-	70,810	0
363 Services to Customers	77,138	77,139	(T)	77,139	(1)
364 Flow Measuring Devices	19,131	19,131		19,131	(0)
365 Flow Measuring Installations	-		-		•
366 Reme Services	-		-		-
367 Rouse Maters and Mater Louislations					
370 Rocciving Wells	58,404	58,405	(1)	56,405	th
371 Pumping Equipment	262,344	262,344	-	262,344	9
374 Reme Distribution Reservoirs					
375 Reuse Transmission and Distribution System			-		
300 Treatment and Disposal Equip.	309,727	309,706	21	309,708	21
35 1 Plant Swers					
312 Outail Sewar Lines			-		-
389 Other Plant and Misc. Equip.	(285,406)	36,284	(324.690)	36,284	(324.090)
190 Office Fundance and Espire	6,425	6,169	25 p	6,169	256
301 Transportation Equip.	62,191	62,191	-	62,191	(P)1
392 Stores Equip.	· -				-
393 Tools, Shop and Grage Equip.	16,142	16,142		16,142	0
394 Lab Rouse.					
195 Power Operated Equip.	23,978	23,971		23,970	9
396 Communication Equip.	•				
397 Misc. Equip.	1,925	1,925	-	1,025	
398 Other Tangible Plant	37,909	37,909		37,909	0
-	***				
WasteWater Plant	1,759,503	2,264,137		2,264,136	: 594
	1	22	-12.6		
		177	1-127		
		7 6	, , , , , ,		

et of retiresemes of \$504.633 during 1997 & 1998 in account 3 69, which were reclassed to numerous anta in the 2000 annual report.

Since Lake Sury was not required to (the sense) reports for 1997 or 1998, there is no detail allowing the additions in these 2 years. There were also large officetions increases in Lake Suzy Wastewater CIAC between 12/31/1996 and 12/31/1998.

Since the increases in Plant and CIAC offert, there is no real change in rate base as a result of the Plant variance. (I's likely that there was contributed property during 1997 and 1998, however, no

Source: Ducker 960799-WS, PSC-97-8540-FOE-WS lesued 5/12/1997

1,595 Corp S& Calectrics 16,102 Corp IT allocation 17,697 Total Allecations

.10-16-3

(\$504,633) - was, a difference as explained above. The offsetting \$2,124 is due to 2 Transfers; 1 from "Sersects - Sewer" and the other from South Professional States of the Merchant Control of the Control o

Note: Plantin service is oversteded by \$504,633. See WR 16-19.8.00

COURCE 4. Pularanc

Historical [X] Projected []

Office Furniture & Equipment

Computer Equipment Transportation Equipment Tools, Shop & Garage Equipment

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

Description:

Explanation: Plant in service adjustments recommended as per audit, ACN 08-093-1-1

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Precent: D. Doblac

Test Year Average belence				
Laka Suzy - Sever	Sewer Sys ≠	10	AU#	6392
Docket No. 090121-WS				
Historical Test Year Ending December 31, 2007				

Line	Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No. Account Name	12/2006	مطل	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGIBLE PLANT													142447	
2	351.1 Organization														_
3	352,1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT													16-19 8	
8	353.2 Lend & Land Rights	(242.800)	(242,600)	(242.600)	(242,600)	(242,600)	(242,600)	(242,600)	(242,600)	(242,600)	(242,800)	(242,600)	(242.800)	(69, 166)	(229,259)
7	354.2 Structures & Improvements								(=	,	14 15.0001		12.42,0007	(46.100)	(000,000,
8	355.2 Power Generation Equipment														_
•	380.2 Collection Severs - Force (4)	-F1-Y (53,942)	(53.942)	(53.942)	(53,942)	(53,942)	(53.942)	(53.942)	(53,842)	(53.942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)
10	381.2 Collection Sewers - Gravity	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)	(254,474)
11	362.2 Spectal Collecting Structures	(28,599)	(28,699)	(28,699)	(28.699)	(26,699)	(28,899)	(28,890)	(28,899)	(28,699)	(28,899)	(20,699)	(26,699)	(26,699)	(28,699)
12	363.2 Services to Customers	(72,722)	(72.722)	(72,722)	(72,722)	(72,722)	(72.722)	(72,722)	(72,722)	(72,722)	(72.722)	(72,722)	(72,722)	(72,722)	(72,722)
13	364.2 Flow Measuring Devices	(1,353)	(1.353)	(1.353)	(1,353)	(1,353)	(1.353)	(1,353)	(1.353)	(1,353)	(1,353)	(1.353)	(1,353)	(1,353)	(1,353)
14	365.2 Flow Meanuring Installations	1						*******					11.0002	((,,,,,,,
15	389.2 Other Plant & Misc. Equipment	ì													
16	SYSTEM PUMPING PLANT	l l													
17	863.3 Land & Land Rights	1													-
18	354.3 Structures & (reprovements	1													_
19	\$55.3 Power Generation Equipment	- 1													-
20	370.3 Receiving Wells	(45,000)	(45,000)	(45,000)	(45.000)	(45.000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(46,000)
21	371.3 Pumping Equipment	(125,320)	(125,320)	(125.320)	(125,320)	(125.320)	(125,320)	(125,320)	(125,320)	(125,320)	(125,320)	(125,320)	(125,320)	(125,320)	(125,320)
22	389.3 Other Plant & Mec. Equipment	i i											,	- 12	
23	TREATMENT AND DISPOSAL PLANT	1													
24	353.4 Land & Land Rights	1													_
25	354.4 Structures & Improvements	(616,754)	(515,754)	(516.754)	(516.754)	(516,754)	(516,764)	(518,754)	(516.754)	(516,764)	(516,764)	(516,754)	(516,754)	(518,754)	(516,754)
26	355.4 Power Generation Equipment	l l											(0.0., 0.1)	(5.5.04)	
27	380.4 Treatment & Discosal Equipment	nl (21.266)	(21,256)	(21.256)	(21.256)	(21,258)	(21,256)	(21,256)	(21.256)	(21,256)	(21.266)	(21,258)	(21,256)	(21,256)	(21,256)
26	361.4 Plant Sewers	4													
29	382.4 Outfall Sewer Lines														-
30	389.4 Other Plant & Misc. Equipment	_													
31	RECLAIMED WATER TREATMENT PLAN	IT													_
32	363.5 Land & Land Rights														
33	354.5 Structures & Improvements														-
34	355.5 Power Generation Equipment														_
35	371.5 Pumping Equipment														-
36	374.5 Reuse Distribution Reservoirs														-
37	380.5 Treatment & Disposal Equipme	DX													-
38 39	381.5 Plant Sewers														-
	389.5 Other Plant & Misc. Equipment RECLAIMED WATER DISTRIBUTION PLA														-
40		-141													-
41	352.6 Franchises 353.6 Land & Land Rights														-
42 43	353.6 Land & Land Rights 354.6 Structures & Improvements														-
	355.5 Power Generation Equipment														-
44 45	300.5 Power Generation Equipment 300.5 Reuse Services														•
45 45	367.5 Reuse Meters & Meter Installati	inne													-
47	371.6 Pumping Equipment	M 15													•
48	375.6 Reuse Transmission & Distr. Sy	_													-
40 49	389.6 Other Plant & Misc. Equipment	-													٠
50	GENERAL PLANT														-
51 51	353.7 Land & Land Rights														-
52	354.7 Structures & Improvements														-
	Dorlowski williamski milliamski milliam														

390.7 390.7 391.7 391.7 392.7 393.7 394.7 395.7 396.7 53 54 55 56 57 58 59 60 61 62 Leboratory Equipment
Power Operated Equipment
Communication Equipment Miscellaneous Equipment Other Tangible Plant 398.7 63 TOTAL (242,600) (242,600) (242,600) (242,600) (242,600) (242,600) (242,600) (242,600) Subtotal Land & Land Rtchts

Note: the 13 month queringe for plant in service charle be uduced by 1,344,778. See andit Finding 200

TOTAL

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 080121-WS; _ACN 08-093-1-1 Description: NVICA

Florida Public Service Constitution

Schedule of Sewer Depreciation Expense By Primary Account Test Year Average balance AU # Lake Suzy - Sewer Docket No. 080121-WS Sever Svs

Preparer: 13. Dobiac Historical Test Year Ending December 31, 2007 Explanation: Depreciation expense adjustments recommended as per audit, ACN 08-093-1-1 Historical [X] Projected [] YTD Par PSC Une Acci Account Name Nov 12/2007 Balance Annual Ra INTANGIBLE PLANT Organization 0.0250 351.1 0.0250 352 1 Frenchises Other Plant & Misc. Equipment 0.0556 38B.1 COLLE TION PLANT 0.0000 363.2 Land & Land Rights 0.0313 Structures & Improvements 0.0500 355.2 Power Generation Equipment (1.798) Collection Sewers - Force Collection Sewers - Gravity (150) (150) (150) (150) (150) (150) (150) (150) (150) (150) (150) 0.0333 360.2 (150) (5,855) (471) (471) (471) (471) (471) (471) (471) (471) (471) (471) 0.0222 10 381.2 (471) (471) Special Collecting Structures (80) (717)382.2 (60) (60) (60) roon (00) 0.0260 11 1001 (BO) **(60)** (60) (50) 363.2 Services to Customers (159) (159) (159) (159) (150) (150)(159) (159) (159) (150) (159) (1.914) 0.0083 12 (159) 364.2 Flow Measuring Devices (23) (23) (23) (23) (23) (23) (23) (23) (23) (23) (23) (271)0.2000 13 (23) 365.2 Flow Measuring Installations 0.0263 14 Other Plant & Misc. Equipment 389.2 0.0556 15 SYSTEM PUILIPING PLANT Land & Land Rights 0.0000 17 353.3 0.0313 354.3 Structures & Improvements 0.0500 19 355.3 **Power Generation Equipment** (1,500) 20 370.3 Receiving Wells (125) (125) (125) (125)(125) (125) (125)(125) (125) 11251 (125)(125) 0.0333 0.0556 21 371.3 Pumping Equipment Other Plant & Misc. Equipment (580) (580) (580) (580) (580) (580) (580) (580) (580) (580) (580) (580) (6,962)0.0556 22 23 TREATMENT AND DISPOSAL PLANT Land & Land Rights A 0000 24 353 4 25 28 (1.348) (1,346) (1,348) (16,149) 354.4 Structures & Improvements (1.34B) (1.346) (1,346) (1.346)(1.346)(1.346) (1,346) (1,346) (1.348) 0.0313 Power Generalion Equipment 355.4 0.0500 Transment & Disposal Equipment (88) (98) (98) (96) (1,181)27 380.4 (BB) **/98**1 (98) (98) (98) (88) (98) 0.0556 19R1 Plant Sewers
Outfail Sewer Lines
Other Plant & Mac. Equipment 0.0286 28 381.4 0.0333 29 362.4 0.0558 30 389.4 RECLAIMED WATER TREATMENT PLANT 32 353.5 Land & Land Rights 33 34 0.0313 354.5 Structures & improvements 0.0500 355.5 Power Generation Equipment 35 36 37 0.0556 371.5 Pumping Squipment Reuse Distribution Reservoirs 374.5 0.0270 Treatment & Disposal Equipment 0.0558 380.5 Plant Sewers Other Plant & Mec. Equipment 0.0286 38 381.5 0.0556 369.5 RECLAIMED WATER DISTRIBUTION PLANT 40 352.6 0.0250 41 Franchises 0.0000 42 Land & Land Rights 43 44 45 354.6 Structures & improvements 0.0313 0.0500 355.6 Power Generation Equipment 0.0250 368.B Rouse Services 367.6 Rouse Motors & Mater Installations 46 47 ስ ስፍርስ Pumping Equipment Reuse Transmission & Distr. Sys. 371.6 0.0556 48 375.6 B 0233 Other Plant & Misc. Equipment 49 369.6 0.0556 GENERAL PLANT 50 Land & Land Rights 0.0000 51 363.7 Structures & Improvements 0.0250 52 354.7 Office Furniture & Equipment 53 54 55 0.0867 390.7 Computer Equipment 390,71 391.7 Transportation Equipment 0.1867 56 57 58 Stores Equipment D.0556 392.7 Tools, Shop & Garage Equipment 0.0825 383,7 394.7 396.7 Laboratory Equipment Power Operated Equipment 0.0867 0.0633 59 0.1000 60 390.7 Communication Equipment 0.0887 61 Miscetaneous Equipment Other Tangible Plant 0.1000 398.7

(A) Depreciation Expense applicable to adjustments roboton WP 16-8.5 See and it End-p. 2 6

<u>o</u>

Historical Year Ended December 31, 2007

Dk 080121-WS; ACN 08-093-1-1 Description:

Florida Public Service Commission

(13)

Schedule of Sever Accumulated Depreciation By Primary Account
Test Year Average balance
Lake Suzy - Sever
S
Decket No. 80012-WS

Historical [X] Projected []

Historical Test Year Ending December 31, 2007

(1)

Saver Sys #

(2)

10

AU#

Explanation: Accumulated depreciation adjustments recommended as per audit, ACN 08-093-1-1

Preparer: D. Dobtac

		(1)	141	(9)	(4)	(0)	(0)	***	,	•	• •					Average
Line	Acct		Prior Year	lan.	Feb	Mar	Anc	May	Jen	.iui	Aug	Sep	Oct	Nov	12/2007	Balance
No	No.	Account Name	12/2006	Jan												
		BLEPLANT														-
. 2	351.1	Organization														-
3	352.1	Franchises														-
4	389.1	Other Plant & Misc. Equipment														
5	COLLEC	TION PLANT													•	_
6	353.2	Land & Land Rights														_
ž	354.2	Structures & improvements														
á	355.2	Downer Connection Equipment	_													17.852
9	360.2	Collection Sewers - Force	195317.852	17.652	17,852	17.852	17.852	17,852	17,852	17,852	17.852	17,852	17,852	17,852	17.852	
10	361.2	Collection Sewers - Gravity	53,845	53,845	53,845	53,845	53,845	53,845	53.845	53,645	53,845	53,845	53,845	53.845	53,845	53,845
		Special Collecting Structures	7,276	7,278	7.276	7.276	7.276	7.276	7.276	7.276	7.27B	7.276	7,278	7,276	7,276	7,276
11	362.2	Services to Customera	18,830	18,930	18,930	18,930	18,930	18,930	16.930	18.930	18,830	18,830	18.930	18.930	16.930	18,930
12	363.2		2,677	2,677	2,677	2.577	2.677	2.877	2.077	2.677	2.577	2,677	2,877	2.577	2.677	2,677
13	364.2	Flow Massuring Davices	2.071	2.011	2.000	2,017	_,_,									-
14	365.2	Flow Measuring Installations	1													•
15	389,2	Other Plant & Misc. Equipment	Į.													-
16		A PUMPING PLANT	1													•
17	353.3	Land & Land Rights	1													-
1B	354.3	Siructures & Improvements	ľ													-
19	355.3	Power Generation Equipment	l								44 555	14.838	14,838	14,838	14.838	14.638
20	370.3	Receiving Wells	14,638	14.838	14,638	14,636	14,838	14,838	14.838	14,838	14,838		68,868	88.868	68.888	68.668
21	371.3	Pumping Equipment	68.860	88,888	66,868	88,868	- 868,88	69,668	68,86	68.86	68,866	68.868	90,000	90.000	00.000	
22	389.3	Other Plant & Misc. Equipment	1													_
23	TREAT	MENT AND DISPOSAL PLANT	i.													•
24	353.4	Land & Land Rights													***	163,530
25	354.4	Structures & Improvements	163,539	183,539	163,539	163,539	163,539	183,539	163.539	163,539	163,539	183.539	163,539	163,539	183,539	103,530
26 26	355.4	Power Generation Equipment	,										4			*****
	380.4	Treatment & Disposal Equipment	11,681	11,681	11.581	11.681	11.681	11,681	11,681	11.681	11.681	11,681	11,861	11,681	11.681	11,681
27	381.4	Plant Sewere	1	11.00.	, ,,,,,,,,			-								-
28		Outal Sever Lines														-
29	382.4 369.4	Other Plant & Misc. Equipment														•
, 30	369.4	IMED WATER TREATMENT PLANT														-
31		MIED WATER INCOME.														•
32	353.5	Land & Land Rights									•					•
33	354.5	Structures & Improvements														•
34	355.5	Power Generation Equipment														-
35	371.5	Pumping Equipment														•
38	374.5	Reuse Distribution Reservoirs														-
37	380.5	Treatment & Disposal Equipment														-
38	381.5	Plant Sewers														
39	389.5	Other Plant & Misc. Equipment	_													
40		UMED WATER DISTRIBUTION PLAN	NT													_
41	352.6	Franchisés														
42	353.0	Land & Land Rights														_
43	354.6	Structures & Improvements														_
44	355.6	Power Generation Equipment														_
45	366.6	Reuse Services														_
45	367.6	Reuse Meters & Meter Installatio	ens.													_
47	371.8	Pumping Equipment														
48	375.8	Reuse Transmission & Distr. Sys	S .													
49	389.6	Other Plant & Misc. Equipment														
50		RAL PLANT														-
51	353.7	Land & Land Rights														-
52		Siructures & Improvements														-
53		Office Furniture & Equipment														-
53 54	390.7															-
54 55		Transportation Equipment										-				-
		Stores Equipment														•
55		Tods, Shop & Garage Equipme	nė													-
57																•
58	394.7	Leboratory Equipment														-
59		Power Operated Equipment														-
60		Communication Equipment														_
61		Miscellaneous Equipment														•
62	398.7	Other Tangible Plent														
			-		···· BER PAR	700 000	725 674	SEG END	180 578	3.00 F/36	350 500	350 508	350 508	359 506	359 508	359.508

TOTAL

Subtotal Land & Land Rights

who the 13 month overage balance for accumulated descention, should be reduced by \$359,506. Sa and finding. Zon

COURCE AS Relovence

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

WITNESS: Direct Testimony Of DEBRA M. DOBIAC, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT DMD-2: Audit Work Papers for Finding 3

FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT



TO:		Troy Rendell	_ UTILI	TY:		Aqua Utilities Debra Dobiac 850	-413-6475
AUDIT MANA	AGER:	Charleston Winston	PREPA	ARED BY:		2540 Shurmard Oa Tallahassee, FL 32 ddobiac@psc.state	399-0850
REQUEST NU				OF REQUE	ST:	June 25, 2008	
•		FOLLOWING ITEMS BE P	 PROVIDE	D BY:		July 2, 2008	
AUDIT PURP	OSE	Rate Case Review, DKT #08	0121-WS	, ACN 08-093	3-1-1		
REFERENCE RU	JLE 25.22.00)6, F.A.C., THIS REQUEST IS MA	DE:	INCIDENT T	O INQU	JIRY BOUTSI	DE OF AN INQUIRY
ITEM DESCR	IPTION:						
		s of the original cost studies f	or Rosalie	e Oaks and V	⁷ illage	Water, both w	ater and wastewater
Thank you	l•		Sec	10-18.1	ю	10-14.6.	V
						-	
TO: AUDIT MAN				DATE:			
_		OR DOCUMENTATION:					
(.,		DED TODAY		DC 141 DE 411	7 4 VI A PA	e ns.	
(3) 1: AND IN DEFINE UTILITY CONFID	MY OPINIO D IN 364.18 Y OR OTH DENTIAL CL	IDED BY THE REQUESTED DATE ON, ITEM(S) IS (AR IS, 366.093, OR 367.156, F.S. TO N ER PERSON MUST, WITHIN ASSIFICATION WITH THE DIVIS REPORTING. REFER TO RULE 2:	E) PROPRI IAINTAIN (21 DAYS ION OF RE	ETARY AND C CONTINUED C AFTER THE . CORDS AND R	ONFIDE ONFIDE AUDIT	ENTIAL BUSINES ENTIAL HANDLII EXIT CONFERE	nce, file a request for
(4) D THE ITE	M WILL NO	OT BE PROVIDED. (SEE ATTACH	ED MEMOI	RANDUM)			
	٠	(Signa	iture and title	e of respondent)			
Distribution:		tility (for completion and return to Audit File	uditor)				

. Is Referenced.

FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT



TO: Ka	thy Pape	e; (CC) Nance Guth		JTILITY:	Aqua Uti	lities Florida, Inc.
AUDIT MA	NAGER	: Charleston Winston	<u>_</u>	REPARED	BY: N	lichael Buckley
REQUEST	NUMBE	R: 27		DATE OF R	EQUEST:	Jan. 26, 2007
AUDIT PUI	RPOSE:	Docket No.: 060368-W	S Rate Case	ACN: 06	-347-1-1	
REQUEST	THE FO	OLLOWING ITEM(S) BE P	ROVIDED B	Y: <u>Jan.</u>	31, <u>2007</u>	
REFERENCE ITEM DES		25-22.006, F.A.C., THIS RE	QUEST IS M/			TO AN INQUIRY OF AN INQUIRY
21, 1999, p cost study	oage 5, s upon filii	& WW _, Order No. PSC-9 trates AquaSource shall be ng any rate petition. Has th & WW; was Grandfathere	e on notice the e study beer	at it will be n done? Pl	required to ease send	conduct an original me a copy.
961014-W: items such	S, March as Plan	n 6, 1998. When Rosalie O t, Accumulated Depreciations se provide authoritative doc	aks was und n, CIAC, an	ler other jur d Accumula	isdiction, w ited Amorti	vas any Rate Base zation of CIAC
	olic Servi nard Oal e, Fl 323 169		Histor Dkt escription:	Aqua Utilities Rate Cas Ical Year Ended 080121-WS;	e Audit December 31, ACN 08-093-1	2007 -1
TO: AUDIT MA	NAGER			DATE		
THE RECUES	TED RECO	ORD OR DOCUMENTATION:				
(1)		HAS BEEN PROVIDED TODAY		•	•	
(2)	-	CANNOT BE PROVIDED BY THE	REQUESTED	ATE BUT WIL	L BE MADE A	VAILABLE BY
(3)		AND IN MY OPINION, ITEM(S) INFORMATION AS DEFINED IN S CONFIDENTIAL HANDLING OF 21 DAYS AFTER THE AUDIT EX CLASSIFICATION WITH THE DIV SERVICES. REFER TO RULE 28	364.183, 366.00 THIS MATERIAL IT CONFERENC //SION OF THE	3, OR 367.156 THE UTILITY E. FILE A REC	, F.S. TO MAI OR OTHER I SUEST FOR C	PERSON MUST, WITHIN CONFIDENTIAL
(4)		THE ITEM WILL NOT BE PROVID	DED. (SEE ATTA	ACHED MEMO	RANDUM)	_
Distribution:	Oriela-1	. I William Consequent Manager Land	Austria	SIGNATU	RE AND TITLE	Menger Reles
Cariongou;	Copy:	: Utility (for completion and return to Audit File	o Auditor)			
(8:/P\$t	PB	DOCS/FORMS REVISED 12/03)		۵		

01/29/04

Aqua Utilities Florida, Inc. Response to Florida Public Service Commission Audit Document/Record Request No. 27

Q. Village Water W & WW-Order No. PSC-99-1882-PAA-WS, Docket No. 981697WS, September 21, 1999, page 5 states AquaSource shall be on notice that it will be required to conduct an original cost study upon filing any rate petition. Has the study been done? Please send me a copy.

Rosalie Oaks W & WW-grandfathered in Order No. PSC-98-0371-FOF-WS at Docket No. 961014WS, March 6,1998-When Rosalie Oaks was under other jurisdiction, was any rate base items, such as Plant, Accumulated Depreciation, CIAC, and Accumulated Amortization of CIAC established? Please provide authoritative documentation, such as municipal or county Orders/Rulings.

A. Village Water W & WW-Order No. PSC-99-1882-PAA-WS at Docket 10-18-5 No. 981697WS entered September 21, 1999-See attached original cost studies for both the water and the sewer operations.

Rosalie Oaks W & WW-The Company is not aware of any municipal or county Orders or Rulings. The Company is examining the feasibility of completing an original cost study for both the water and sewer operations for the establishment of the rate base and final rates for the rate case filing.

Aqua Utilities Florida, Inc.
Rate Case Audil
Historical Year Ended December 31, 2007
Dkt 089121-WS; ACN 08-093-1-1
Description:



Historical Year Ended December 31, 2007
Dist 080121-WS: ACN 08-093-1-1 Description:

Aqua Utilities Florida, Inc. Village Water - Water Original Cost Comparison 2004

						Pe	er Original	
Utility Account	Work Order Number	Detail	Year	A	s Booked	Co	st Analysis	Difference
30210 - Franchises and consents	W0051	Aquasource Conversion	1972	\$	1,583	\$	1,583	•
30720 - Wells and Springs	W0051	Well-25"/700" casing 1300" depth 1LS	1979	\$	3,000	\$	59,300 \$	56,300
33140 - Mains	99123408025	4" valve in distribution system	2003	\$	2,719	\$	2,719 \$	-
33140 - Mains	99123408158	10° poly 3/4" svc. from main to meter	2003	\$	781	\$	781 \$	
. 33140 - Mains	99123407956	5' of 2" water main & driveway	2003	\$	4,502	\$	4,602	•
33140 - Mains	W0651	Piping : Diameter 2; Type PVC;	1979	\$	28,576	\$	317,300	288,724
33140 - Mains	33657100158	WATER LINE BLANKET VILLAGE WATER	2004	Š	6,230	\$	6,230	
33140 - Mains	99123407954	Water main & valve at hydrant (5' of 2")	2003	\$	803	5	803 \$	
33340 - Services	W0051	Services :	1979	Š	4,236	\$	22,600	18,364
33440 - Meters and Installations	33657100060	METER BLANKET VILLAGE WATER	2004	S	2,745	\$	2,745	•
33440 - Meters and Installations	99123407631	Meters, customer consumption: Type Unknown; Size Unkn	2001	Ś	7.216		7,216	; -
33540 - Hydrants	CX001874335	Hydrants:	2001	\$	8,264	\$	6,264	•
33540 - Hydranis	99123407955	Water main & valve at hydrant	2003	\$	2,082	\$	2,082	•
33940 - Other Misc Plant - T & D	CX001428339	Metal Detector	2002	\$	760	\$	760	
34550 - Power Operated Equipment		PURCHASE 1 TON TRUCK VILLAGE WATER	2004	\$	30,890	\$	30,890	; -
33440 - Meters and Installations	99123407631	CX000545334(old wo) : Meters and Installations	2002	Š	342	\$	342	
33140 - Mains	98123408124	New Detail	2001	\$	(400)	5	(400)	
33440 - Meters and Installations	99123408124	Aquascurce Conversion	1979	\$	(700)		(700)	
Total				\$	101,528	\$	465,016	383,388
	Markey Military S. Con-	Adalas I Cast Aslaulutiana Washanar Ear Belail			الما	22.1	16-22.	7

Conversion Amounts, See Village Water - Water & Sewer Original Cost Calculations Workpaper For Detail.

19.3

Aqua Utilities Florida, Inc.
Rate Case Audit

Historical Year Ended December 31, 2007
Dkt 080121-XV5; ACN 08-093-1-1
escription:

Aque Ulffiles Florida, înc. Vijiege Weter - Sewer Original Cost Compartson 2004

							Original	
Utility Account	Work Order Number	Detail	Year	A	s Booked	Cost	Analysia	Difference
35110 - Organization		Aquasouros Convension	1997	\$	1,417		1,417	.
35340 - Land & Land Rohis - Discose	W0051	Sever Plant Site	1979	\$	19,000	1 .	19,000	\$ -
35420 - Struct & Improv - Collect	33639017393	10' FENCE VILLAGE WATER	2004	\$	2,117	\$	2,117	\$ •
35420 - Struct & Improv - Collect	Z3201W/W8	IMPROVEMENTS VILLAGE WATER	2000	8	251	\$	251	* •
35440 - Struct & Improv - Dispose	CX002999354	Roadways, Drivoways, Parking sys	2002	8	13,932	\$	13,932	5 -
35470 - Struct & Improv - Gen	99123408124	Rehab to WWTP	2003	\$	7,189	\$	7,189	\$ -
36020 - Collection Sewers - Force	33657100168	FORCE SEWER BLANKET VILLAGE WATER	2004	3	7,757	\$	7,757	\$ -
36020 - Collection Sewers - Force	W00#1	Piping (By Size): Diameter \$3;	1979	\$	18,332	\$	81,900	\$ 73,568
36120 - Collection Sewers - Gravity	CX002002361	Cleanoula	2002	\$	12,768	\$	12,768	\$ -
36126 - Collection Sewers - Gravity	W0061	MANNOLE, distribution:	1979	\$	24,508	\$	271,600	\$ 247,082
36120 - Collection Sewers - Gravity	33657100003	REPLACE MANHOLE RINGS & COVER VILLAGE WATER	2004	\$	688	\$	888	\$
36226 - Services to Customer	990051	Serviças : .	1979	\$	1,144	\$	11,200	\$ 10,012 16-23,2
37030 - Receiving Wells	99123406170	Lift station maintainence	2003	*	1,922	\$	1,922	\$
37130 - Pumping Equip - Pumping	33639017802	HYDROMATIC PUMP VILLAGE WATER	2004	\$	1,186	\$	1,166	* -
37130 - Pumping Equip - Pumping	W0081	Lift Station	1992	\$	13,828	\$	48,100	\$ 34,272
37130 - Pumping Equip - Pumping	99123409096	Lift station pump	2003	\$	1,611		1,611	\$ -
37130 - Pumping Equip - Pumping	35639025703	REBUILD LIFT STATION PUMP VILLAGE WATER	2004	\$	536	\$	835	\$ -
37130 - Pumping Equip - Pumping	33657100755	REPLACE PARTS & PIECES TO MAIN LIFT STATION PUMP VILLAGE W	2004	\$	36,092		36,092	
37130 - Pumping Equip - Pumping	33857100754	REPLACE PARTS IN LIFT STATION VILLAGE WASTE WATER	2004	8	42,382	\$	42,362	* -
37150 - Pumping Equip - Treat	CX001021371	Pumpe : Barney, 40HP, Model #B25PBL\$	2001	\$	3,171	8		* -
38040 - Treat & Disp Equip - Disp	CX000929371	Blower	2001	5	2,813		2,813	
32140 - Plant Sewers		Aquaeourse Conversion	1907	\$	23,367		201,400	\$ 168,2331673.2
38240 - Cultail Sewer Lines	CX002991392	Connection Spray Irrigation	2002	3	282	\$	282	
36240 - Qutfaij Sewer Lines	CX002340382	Piping (general) Effluent Spray Pump Line	2001	•	437	\$	437	•
39870 - Other Tengible Property	99123406770	I & I STUDY VILLAGE WATER	2004	\$	35	\$ k.		\$ -
39870 - Other Tangible Property	23201VW8	OTHER TANGIBLE PROPERTY VILLAGE WATER	2000	\$	34,064	\$ "	34,064	\$ -
Total				\$	261,132	\$		\$ 633,176
Conversion Amounts, See Village W	nter - Water & Sewer (Original Cost Calculations Workpaper For Detail.			16-23	1.	K-23.	2.
		÷ · ·						

(36)

Agun Utilitles Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dict 880121-WS; ACN 08-093-1-1

Description:

Aqua Utilities Floride, Inc. Village Water - Water & Sewer Original Cost Calculations

Account Number	Account Description	Asset Description		Unit Cost	Pricing Unit	Quantity	Pricing Year		Cost	Pricing Index	Original Index	index Ratio	Ori	iginaj Cost
307.2	Wells & Springs	WeE-26"/700" casing 1300" depth 1LS	\$	84,900.00	LS	1	1990	\$	84,900	234.75	164	0.70	\$	59,300
331.4	Mains	3/4" PVC	\$	6.50	LF	1,150	1990	\$	7,475	197.75	122	0.62	\$	4,600
331.4	Mains	2º PVC	\$	8.50	LF	19,800	1990	\$	166,300	197.75	122	0.62	\$	103,800
331.4	Mains	4" PVC	5	10.00	LF	12,050	1990	\$	120,500	197.75	122	0.62	\$	74,300
331.4	Meins.	8" PVC	Š	15.00	LF.	14,550	1990	\$	218,250	197.75	122	0.62	\$	134,600
333.4	Services	1" Service	\$	225.00	EA	120	1990	\$	27,000	226.50	15B	0.69	\$	18,600
333.4	Services	2" Service	\$	575.00	EA	10	1990	\$	5,750	226.50	158	0.89	\$	4,000
360.2	Collection Sewers - Force	3" Force Main	Š	9.00	EA	1.750	1990	\$	15,750	197.75	122	0.62	Š	9,700
360.2	Collection Sewers - Force	4" Force Main	Š	11.00	EA	7,800	1990	\$	83,600	197.75	122	0.62	\$	51,600
360.2	Collection Sewers - Force	6" Force Main	\$	15.50	EA	3,200	1990	\$	49,600	197.75	122	0.62	Š	30,600
361.2	Collection Sewers - Gravity	8" Gravity Main	\$	20.00	EA	19,700	1990	\$	394,000	197.75	122	0.62	Š	243,100
361.2	Collection Sewers - Gravity	Manholes	\$	1,400.00	EA	33	1990	\$	46,200	197.75	122	0.62	Š	28,500
363.2	Services	Services	\$	405.00	EA	40	1990	\$	16,200	226.50	156	0.69	Š	11,200
371.3	Pumping Equipment	Lift Station	\$	38,000.00	EA	2	1990	\$	76,000	291.75	184.5	0.63	\$	48,100
381.4		Treatment	Š	5.00	GPD	75,000	1994	Š	375,000	343.25	184.5	0.54	S	201 600



Aqua Utilities Florida, Inc. Rosalie Calcs Water & Sewer - Original Cost Calculations

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

Account			Installation		Pricing		Pricing			Pricing	Index	index	Onig	ginal Cost
Number	Account Description	Asset Description	Date	 Pricing	Unit	Quantity	Year		Cost	Index 2005	Original	Ratio		2005
302.1	Franchises and consents	Franchises and consents	1999	\$ 251	EA	1	1999	\$	251	Original	Cost	1,00	\$	251
303,3	Land and Land Rights	Treatment	1999	\$ 4,022	EA	1	1999	\$	4,022	Original	Cost	1.00	\$	4,022
309,2	Supply Mains	Plant Piping	2003	\$ 4,500	EA	1	2003 .	\$	4,500	Original	Cost	1.00	\$	4,500
304.3	Structures & Improvements Treat	Facility	2003	\$ 11,060	EA	1	2004	\$	11,060	Original	Cost	1.00	\$	11,080
311.2	Pump Equipment	Pump CL2, Stenner P1000, 85MHP17	2003	\$ 3,973	EA	1	2003	\$	3,973	Original	Cost	1.00	\$	3,973
311.4	Pump Equipment	Motors: 25 hp	1999	\$ 5,014	EA	1	1999	\$	5,014	Original	Cost	1.00	\$	5,014
320,3	Water Treatment Equipment	Pump, Chemical Feed Stanner, 85MHI	2002	\$ 1,018	EA	1	2002	\$	1,018	Original	Cost	1.00	\$	1,018
330.4	Dist. Reservoirs and Standpipes	Hydropneumatic Tank	2002	\$ 12,500	EA	1	2005	\$	12,500	Original	Cost	1.00	\$	12,500
331.4	T&D Mains	2" PVC	2003	\$ 22	LF	600	2005	\$	13,200	270	242	0.90	\$	11,831
331,4	T&D Mains	4" PVC	2003	\$ 28	ĻF	850	2005		23,800	270	242	0.90	\$	21,332
331.4	T&D Mains	6" PVC	2003	\$ 36	LF	220	2005	\$	7,920	270	242	0.90	\$	7,099
331.4	T&D Mains	8" PVC	2003	\$ 45	LF	1,000	2005	\$	45,000	270	242	0.90	\$	40,333
333.4	Senices	1" Service	2003	\$ 950	EA	92	2005	\$	87,400	412	360	0.87	\$	76,369
334.4	Meters	3/4" Residential	2003	\$ 285	EA	92	2005	\$	26,220	328	310	0,95	\$	24,781
335.4	Hydrants	Hydrants	2003	\$ 2,800	EA	4	2005	2	11,200	584	553	0.95	\$	10,605

Total Booked Cost as of 12/31/05

Difference

257,078

Pricina

234,688 78,987 (J-7.0.) 154,701

Account			Installation	1		Pricing		Pricing			Pricing	Index	index	Ori	ginal Cost	
Number	Account Description	Asset Description	Date		Pricing	Unit	Quantity	Year		Cost	Index 2005	Original	Ratio		2005	
352.1	Franchises and consents	Franchises and consents	2003	\$	251	EA	1		\$	251	Origina	ıl Cost	1.00	\$	251 1/2	-21.2
354.2	Structures & Improvements	Sits Improvements & Electric Service	2001	\$	5,500	EA	1	:	\$	5,500	Origina	d Cost	1.00	\$	5,500	ı
361.2	Collection Sewers - Gravity	8" Gravity Main	2003	\$	56	LF	4,300		\$	240,800	430	375	0.87	\$	210,000	1
361.2	Collection Sewers - Gravity	Manholes	2003	\$	2,200	EA	13		\$	28,600	430	375	0.87	\$	24,942	i
363.2	Services	Services	2003	\$	1,800	EA	92		\$	165,600	412	360	0.87	\$	144,699	i
371.3	Pumping Equipment	Starter, Motor Square "D", Size 1, 3 Ph	2002	\$	8,963	EA	1		\$	6,963	Origina	d Cost	1.00	\$	6,963	ĺ
380.4	Treatment & Disposal Equipment	Blower and Blower Motor	1988	\$	7,842	EA	1	1	\$	7,842	Origina	d Cost	1.00	\$	7,842	
389.4	Other Plant & Misc Equipment	Aeration Blowers & Switches	2004	\$	8,963	EΑ	1		Ş	8,963	Origina	il Cost	1,00	\$	8,963	9

Total Booked Cost as of 12/31/05 Difference

\$ 466,519

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 680121-WS; ACN 08-093-1-1

Aqua Utilities Florida, Inc.
Response to
Florida Public Service Commission

Audit Document/Record Request No. 8

18/6/08

In this section please find the documentation for the following systems and parcel:

- g. Rosalie Oaks WWTP (Polk County)
 - 1) Parcel #1 with Title Insurance Policy
 - 2) Parcel #2 with Title Insurance Policy
 - 3) Parcel #3 with Title Insurance Policy

bode. Rosalie Caks WW MFR plant
in service has no value

fer land and land rights,
but WS 17-6.1 to 17-6.7

represents a title insurance

policy + WPS 17-6.16. to

17-6.21 represents a warrante

deed for land see and it finding 3.0



g) Rosalie Oaks WWTP

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

Description:

AMERICAN LAND TITLE ASSOCIATION COMMITMENT - 1966

8/6/08

CHICAGO TITLE INSURANCE COMPANY

COMMITMENT FOR TITLE INSURANCE

CHICAGO TITLE INSURANCE COMPANY, a corporation of Missouri, herein called the Company, for a valuable consideration, hereby commits to issue its policy or policies of title insurance, as identified in Schedule A, in favor of the proposed Insured named in Schedule A, as owner or mortgages of the estate or interest covered hereby in the land described or referred to in Schedule A, upon payment of the premiums and charges therefor; all subject to the provisions of Schedules A and B and to the Conditions and Stipulations hereof.

This Commitment shall be effective only when the identity of the proposed Insured and the amount of the policy or policies committed for have been inserted in Schedule A hereof by the Company, either at the time of the issuance of this Commitment or by subsequent endorsement.

This Commitment is preliminary to the issuance of such policy or policies of title insurance and all liability and obligations hereunder shall cease and terminate six months after the effective date hereof or when the policy or policies committed for shall issue, whichever first occurs, provided that the failure to issue such policy or policies is not the fault of the Company.

IN WITNESS WHEREOF, Chicago Title Insurance Company has caused this Commitment to be signed and sealed as of the effective date of Commitment shown in Schedule A, the Commitment to become valid when countersigned by an authorized signatory.

CHICAGO TITLE INSURANCE COMPANY

Issued by:

CHICAGO TITLE INSURANCE COMPANY 5426 BEAUMONT CENTER BOULEVARD

SUITE 320

TAMPA, FL 33634

(813) 249-2468

Authorized Signatory

By:

Presider

By:

Thomas of adams Socretary

Copyright 1966 American Land Title Association

al Rosalie Odie WWTP

17-6.1

A.L.T.A. COMMITMENT CHICAGO TITLE INSURANCE COMPANY SCHEDULE A

Office File Number

Effective Date June 12, 2001 at 11:00 PM Commitment Number 200101460

Policy or Policies to be issued:
 OWNER'S POLICY (10-17-92)
 with Florida Modifications
 Proposed Insured:
 To Be Determined

To be determined

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

Description:

m8/6/68

2. The estate or interest in the land described or referred to in this Commitment and covered herein is a fee simple as to Parcel 1, easement as to Parcels 2 and 3, and title thereto is at the effective date hereof vested in:

Crystal River Utilities, Inc., a Florida Corporation, as to Parcel 1; Manhattan Properties, Limited, a Florida Limited Partnership, as fee owner of Parcel 2; James D. Newman and Linda L. Newman, his wife, as fee owner of Parcel 3

3. The Land is described as follows:

SEE EXHIBIT A



Note: This Commitment consists of insert pages labeled in Schedule A, Schedule B-Section 1, and Schedule B-Section 2. This Commitment is of no force and effect unless all schedules are included, along with any Rider pages incorporated by reference in the insert pages.

A) Rossing Cake

17-6.2

CHICAGO TITLE INSURANCE COMPANY SCHEDULE A (continued)

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

Commitment Number 200101460 Exhibit "A" Description: System: Rosalle Oaks WWPT; AquaSource National Due Diligence Project 08/6/68 Parcel 1; Wastewater Plant Site #1; Crystal River Utilities, Inc.; ID # 282929991710001260: Sewer Treatment Plant and Lagoon Site- as shown on the plat of Lake Rosalie Oaks Unit #1, according to the plat thereof recorded in Plat Book 64, Page 12, public records of Polk County, Florida, further described as: Begin at the Northeast corner of Lot 111 of said Lake Rosalie Oaks Unit #1, run thence North 54° 35'50" East 507.86 feet to beginning of a curve to the left having a radius of 51.98 feet and a central angle of 134% run thence along said curve an arc distance of 121.57 feet, run thence North 79° 24'10" West, 110.01 feet to the beginning of a curve to the left having a radius of 205.58 feet and a central angle of 46°, run thence along said curve an arc distance of 165.05 feet, run thence South 54° 35'50" West 320,95 feet, run thence South 35° 24'10" East 230 feet to the Point of Beginning. Parcel 2; Lift Station #1; Manhattan Properties, Limited; ID # 282929991710001110: Non-Exclusive Easement for the benefit of Parcel 1, as created by that certain dated , of the public records of Polk County, Florida, for In Official Records Book . Page purposes, over and across the following described premises: Lot 111 Lake Roasile Oaks, Unit One, according to the map or plat thereof as recorded in Plat Book 64, Page 12, of the public records of Polk County, Florida. Parcel 3; Lift Station #2; James O. Newman; ID # 282929991710000180; recorded Non-Exclusive Easement for the benefit of Parcel 1, as created by that certain , of the public records of Polk County, Florida, for in Official Records Book . Page purposes, over and across the following described premises: Lot 18, Lake Rosalle Oaks, Unit One, according to map or plat thereof as recorded in Plat Book 64, Page 12, of the



public records of Polk County, Florida.

CMTL 4/99 SB

g) Rosall-Bake MM

A.L.T.A. COMMITMENT CHICAGO TITLE INSURANCE COMPANY SCHEDULE B - Section 1

Aqua Utilities Florida, Inc.
Rate Case Audit

Commitment Number 200101460 Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1

1.	The following are requirements to be complied with:
ı.	His togothing are reduiter to be combined upon

equirements to be complied with:

Description:

Description:

Description:

 Instrument(s) necessary to create the estate or interest to be insured must be properly executed, delivered and duly filed for record.

08/6/08

- a) Warranty Deed from Crystal River Utilities, Inc., to the Proposed insured, conveying the land described in Schedule A. (NOTE: If the proposed instrument of conveyance is to be executed by an Officer other than a Chief Executive Officer, President or Vice President, a certified Resolution authorizing said Officer to sign on behalf of the corporation must be recorded.)
- b) Grant of Easement from Manhattan Properties, Limited, a Florida Limited Partnership, executed by its general partners, to the proposed insured, creating the easement to be insured as Parcel 2
- Grant of Easement from James Q. Newman and Linda L. Newman, his wife, to the proposed insured, creating the easement to be insured as Parcel 3
- 2. Payment of the full consideration to, or for the account of, the grantors or mortgagors.
- Payment of all taxes, charges, assessments, levied and assessed against subject premises, which are due and payable.
- 4. The actual value of the estate or interest to be insured must be disclosed to the Company, and subject to approval by the Company, entered as the amount of the Policy to be issued. Until the amount of the Policy to be issued shall be determined and entered as aforesald, it is agreed that as between the Company, the applicant for this Commitment, and every person relying on this Commitment, the Company cannot be required to approve any such evaluation in excess of \$100,000.00, and the total liability of the Company on account of this Commitment shall not exceed said amount.
- 5. The name or names of the proposed insured under the policy must be furnished and this commitment is subject to such further exceptions and/or requirements as may then be deemed necessary.
- Satisfactory evidence must be furnished showing that Crystal River Utilities, Inc., a corporation organized under the laws of Florida, is currently in good standing in that state.
- Production of a Resolution of the Board of Directors of Crystal River Utilities, Inc., authorizing and approving the conveyance/mortgage of the land described in Schedule A to the Proposed Insured.
- 8. With regard to Manhattan Properties, Limited, a Florida limited partnership, the following is required:
 - A Proof of its current good standing in the State of Florida.
 - B. Satisfactory evidence must be furnished showing that all of the corporate general partner(s) or limited partnership(s) acting as general partner(s) are in good standing in their state(s) of incorporation or organization.
- 9. Proof of payment of municipal charges, fee and assessments.
- 10. Payment of real estate taxes and assessments for the year 2000. (Parcel 3)
- In order not to show as a Schedule B Exception to title that certain Mortgage noted herein at Schedule
 B-Section 2, Item 11, the company requires consent or joinder by the mortgage to the easement to be insured

g) Posali + Oaky WWTT

OMITE1 4/99 SB

CHICAGO TITLE INSURANCE COMPANY SCHEDULE B - Section 1 (continued)

Description:

Commitment Number 200101460

as Parcel 3.

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

12. Satisfactory evidence must be furnished from the Secretary or other Officer of the Association that all assessments against the land described in Schedule A (including, but not limited to, special assessments or payments due to others such as master associations), are paid in full to date.

8/4/08



CMTBO 4/99 8B

g) Posalie Bahr WWTP 17-6.5

A.L.T.A. COMMITMENT CHICAGO TITLE INSURANCE COMPANY SCHEDULE B - Section

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

Commitment Number 200101460

₩.	Schedule B of the policy or policies to be issued will contain exceptions to the following ma	itters unless the same
	are disposed of to the satisfaction of the Company.	n 8/6/01

Description:

- Defects, itens, encumbrances, adverse claims or other matters, if any, created, first appearing in the Public Records or attaching subsequent to the effective date hereof but prior to the date the proposed insured acquires for value of record the estate or interest or mortgage thereon covered by this Commitment.
- 2. Standard Exceptions:
 - a. Rights or claims of parties in possession not shown by the Public Records.
 - Encroachments, overlaps, boundary line disputes, or other matters which would be disclosed by an accurate survey and inspection of the premises.
 - c. Easements, or claims of easements, not shown by the Public Records.
 - Any lien, or right to a lien, for service, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.
 - e. Taxes or special assessments which are not shown as existing liens by the Public Records.
 - Any claim that any portion of said lands are sovereign lands of the State of Florida, including submerged, filled or artificially exposed lands and lands accreted to such lands.
 - g. Taxes and assessments for the year 2001 and subsequent years.
- 3. Standard exceptions (b) and (c) may be removed from the policy when a satisfactory survey and surveyor's report and inspection of the premises is made.
- 4. Standard exceptions (a) and (d) may be removed upon receipt of a satisfactory affidavit-indemnity from the party shown in title and in possession stating who is in possession of the lands and whether there are improvements being made at date of commitment or contemplated to commence prior to the date of closing which will not have been paid for in full prior to the closing.
- 5. Canals, canal rights, easements and restrictions as set forth on plat of Lake Resaile Oaks Unit One, recorded in Plat Book 64, Page 12, of thte public records of Polk County, Florida.
- 6. Terms, covenants, conditions, restrictions, easements, assessments and possible liens created by and set forth in the Declaration recorded June 23, 1976, in Official Records Book 1697, Page 1331 as restated and amended in Official Records Book 3701, Page 2179, Official Records Book 4319, Page 586 and Official Records Book 4493, Page 760, of the Public Records of Polk County, Florida, including, but not limited to one or more of the following: provisions for private charges or assessments; liens for liquidated damages; and/or option, right of first refusal or prior approval of a future purchaser or occupant; but omitting any covenant or restriction based on race, color, religion, sex, handicap, familial status or national origin unless and only to the extent that said covenant(s): (a) is exempt under Chapter 42, Section 3607 of the United States Code; or (b) relates to handicap, but does not discriminate against handicapped persons.
- Settlement Agreement referred to in Final Judgment recorded in Official Records Book 2828, Page 1781, of the public records of Polk County, Florida. (Affects Parcel 3)

8.	Terms, provisions and conditions of the Grant of Easements recorded in Official Records Book, at pages
	, and, of the public records of Polk County, Flerida. (Affects Parcel 2)

CMTB2 4/90 SB

E: On loan policies, junior and subordinate matters, if any, will not be reflected in Schedule B.

3) & Isl. . Ock | WWT|

17-6.6

CHICAGO TITLE INSURANCE COMPANY SCHEDULE B - Section 2 (continued)

Commitment Number 200101480

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

	Description:
9.	Terms, provisions and conditions of the Grant of Easements recorded in Official Records Book, at pages, and, of the public records of Polk County, Florida. (Affects Parcel 3)
1 0.	The land described in this Policy shall not be deemed to include any trailer or mobile home standing on the premises.
11.	Mortgage from James O. Newman and Linda L. Newman, his wife to Katherine A. Schumann, as Trustee of the katherine A. Schumann Living Trust, recorded September 17, 1993, in Official Records Book 3285, Page 983, of the Public Records of Polk County, Florida. (affects Parcel 3)
	Standard Exception 2(f) of Schedule B - Section 2 is hereby deleted.
r.	NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2000 ad valorem taxes were assessed under Tax Parcel/Folio No. 28292991710001260, in the gross amount of \$58.71, and, if paid, were paid on November 30, 2000, in the amount of \$58.36. Assessed Value:\$3,400.00 Exemptions:NONE (Affects Parcel 1)
	NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2000 ad valorem taxes were assessed under Tax Parcel/Folio No. 282929991710001110, in the gross amount of \$103.32, and, if paid, were paid on November 30, 2000, in the amount of \$99.19. Assessed Value:\$5,230.00 Exemptions:NONE
	NOTE: Tex Parcel/Folio No. 282929991710000180, Gross Amount \$678.24, are delinquent and may be the subject of a tax sale certificate.
٠.	NOTE: Blanks to be filled in upon recordation of required items.

(30)

CMTB2C-5/98 SB

9) Resal = Oaly WVTP 17-6.7

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

Description:

88/6/08

Aqua Utilities Florida, Inc. Response to Florida Public Service Commission Audit Document/Record Request No. 8

In this section please find the documentation for the following systems and parcel:

- h. Rosalie Oaks WTP (Polk County)
 - 1) Parcel #1 with Title Insurance Policy
 - 2) Parcel #2 with Title Insurance Policy



W) Roslie abs WTP

AMERICAN LAND TITLE ASSOCIATION COMMITMENT - 1966

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

Description:

ACN 08-093-1-1

CHICAGO TITLE INSURANCE COMPANY

COMMITMENT FOR TITLE INSURANCE

CHICAGO TITLE INSURANCE COMPANY, a corporation of Missouri, herein called the Company, for a valuable consideration, hereby commits to issue its policy or policies of title insurance, as identified in Schedule A, in favor of the proposed Insured named in Schedule A, as owner or mortgages of the estate or interest covered hereby in the land described or referred to in Schedule A, upon payment of the premiums and charges therefor; all subject to the provisions of Schedules A and B and to the Conditions and Stipulations hereof.

This Commitment shall be effective only when the identity of the proposed Insured and the amount of the policy or policies committed for have been inserted in Schedule A hereof by the Company, either at the time of the issuance of this Commitment or by subsequent endorsement.

This Commitment is preliminary to the issuance of such policy or policies of title insurance and all liability and obligations hereunder shall cease and terminate six months after the effective date hereof or when the policy or policies committed for shall issue, whichever first occurs, provided that the failure to issue such policy or policies is not the fault of the Company.

IN WITNESS WHEREOF, Chicago Title Insurance Company has caused this Commitment to be signed and sealed as of the effective date of Commitment shown in Schedule A, the Commitment to become valid when countersigned by an authorized signatory.

CHICAGO TITLE INSURANCE COMPANY

Issued by:

CHICAGO TITLE INSURANCE COMPANY 5426 BEAUMONT CENTER BOULEVARD

SUITE 320

TAMPA, FL 33634

(813) 249-2468

Authorized Signatory

h) Rosalia Oake WM

17.6.9

A.L.T.A. COMMITMENT. CHICAGO TITLE INSURANCE COMPANY SCHEDULE A

Office File Number

Effective Date July 25, 2001 at 11:00 PM Commitment Number 200100790

Policy or Policies to be issued:
 OWNER'S POLICY (10-17-92)
 with Florida Modifications
 Proposed Insured:
 To Be Determined

To be determined

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

Description:

68/6/08

2. The estate or interest in the land described or referred to in this Commitment and covered herein is a fee simple, as to Parcel 1, easement as to Parcel 2, and title thereto is at the effective date hereof vested in:

Crystal River Utilities, Inc., a Florida Corporation, as to Parcel 1; Manhattan Properties, Limited, a Florida limited partnership, as fee owner of Parcel 2

3. The Land is described as follows:

SEE EXHIBIT A



Note: This Commitment consists of insert pages labeled in Schedule A, Schedule B-Section 1, and Schedule B-Section 2. This Commitment is of no force and effect unless all schedules are included, along with any Rider pages incorporated by reference in the insert pages.

CMTA 4/99 38

. h) Rosalie Oaks NTP

17-6,10

CHICAGO TITLE INSURANCE COMPANY SCHEDULE A (continued)

Commitment Number 200100790 AQUASOURCE DUE DILIGENCE SYSTEM: ROSALIE OAKS WTP	Exhibit "A"	Aqua Utilities Florida, Inc. Rate Case Applit Historical Year Ended December 31, 2007 Dkt 980121-WS; ACN 08-093-1-1 Description;		
		•		68/6/08
PARCEL 1; WELL SITE #1; CRYSTAL RIVE	ER UTILITIES; 292929	-000000-014010:		<i>i</i>
Commence at the Northeast corner of Section thence South along the East boundary there of Camp Mack Road; thence South 50° 10'2 South 53° 24'20" West, 420 feet; thence South 53° 35'40" East, 208.71 feet; thence South 5 North 53° 24'20" East, 208.71 feet to the Poi	eof, 1566.41 feet; thenc 20" West, 334.90 feet; ti uth 38° 35'40" East, 50 53° 24'20" West, 208.71	te North 79° 17'30" \ hence South 41° 21 feet to the Point of E	West, 908.44 feet '50" West, 518.22 Beginning; contin	to the centerline feet; thence ue thence South
PARCEL 2; SURROUNDING PROPERTY; 282929-000000-034080:	MANHATTAN PROPE	RTIES, LTD. 29292	9-000000-012010	DAND
Non-Exclusive Easement for the benefit of F	Parcel , as created !	by that certain	dated	. recorded

, of the public records of Polk County, Florida, for

Commence at the Northeast corner of Section 29, Township 29 South, Range 29 East, Polk County, Florida and run thence South along the East boundary thereof, 1586.41 feet to the Point of Beginning; run thence South 79° 17'30" East, 100 feet; thence South 10° 42'30" West, 770 feet; thence South 60° East, 1260 feet; thence South 11° East, 840 feet more or less to the mean high water line of Lake Rosalle; thence Southwesterly along said mean high water line, 110 feet more or less to a point on the South edge of an existing canal; run thence Northwesterly along the South edge of said canal 3340 feet more or less to a point on the maintained right-of-way line of Camp Mack Road; thence Northeasterly along said right-of-way, 1060 feet more or less to a point lying North 79° 17'30" West, 843.69 feet from the Point of Beginning; run thence South 79° 17'30" East, 843.69 feet to the Point of Beginning, LESS and EXCEPT that portion lying within Lake Rosalle Oaks Unit One, Plat Book 64, page 12, of the public records of Polk County, Florida

Page

PBC

in Official Records Book

purposes, over and across the following described premises:

h) Rosalie Oake WTP

CMTL 4/99 SB

A.L.T.A. COMMITMENT CHICAGO TITLE INSURANCE COMPANY SCHEDULE B - Section 1

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 080121-3VS; ___ ACN 08-093-1-1

The following are requirements to be complied with:

1. Instrument(s) necessary to create the estate or interest to be insured must be properly executed, delivered and duly filed for record.

- a) Warranty Deed from Crystal River Utilities, Inc., a Florida Corporation to the Proposed Insured, conveying the land described in Schedule A. (NOTE: If the proposed instrument of conveyance is to be executed by an Officer other than a Chief Executive Officer, President or Vice President, a certified Resolution authorizing said Officer to sign on behalf of the corporation must be recorded.)(as to Parcel 1)
- b) Grant of Easement from Manhattan Properties, Limited, a Florida limited partnership, executed by the general partners, to the proposed insured, creating the easement to be insured as Parcel 2
- 2. Payment of the full consideration to, or for the account of, the grantors or mortgagors.
- 3. Payment of all taxes, charges, assessments, levied and assessed against subject premises, which are due and payable.
- 4. The name or names of the proposed insured under the policy must be furnished and this commitment is subject to such further exceptions and/or requirements as may then be deemed necessary.
- 5. The actual value of the estate or interest to be insured must be disclosed to the Company, and subject to approval by the Company, entered as the amount of the Policy to be issued. Until the amount of the Policy to be issued shall be determined and entered as aforesald, it is agreed that as between the Company, the applicant for this Commitment, and every person relying on this Commitment, the Company cannot be required to approve any such evaluation in excess of \$100,000.00, and the total liability of the Company on account of this Commitment shall not exceed said amount.
- Satisfactory evidence must be furnished showing that Crystal River Utilities, Inc., a corporation organized under the laws of Fiorida, is currently in good standing in that state.
- 7. Production of a Resolution of the Board of Directors of Crystal River Utilities, Inc., authorizing and appreving the conveyance/mortgage of the land described in Schedule A to the Proposed Insured.
- With recard to Manhattan Proporties, Limited, a Florida limited partnership, the following is required:
 - A Proof of its current good standing in the State of Florida.
 - B. Satisfactory evidence must be furnished showing that all of the corporate general partner(s) or limited partnership(s) acting as general partner(s) are in good standing in their state(s) of incorporation or organization.
- Proof of payment of municipal fees, changes and assessments.

NOTE: Attention is directed to the fact that Parcel 2 is not contiguous to Parcel 1

000

h) Resulte Oak VII

A.L.T.A. COMMITMENT CHICAGO TITLE INSURANCE COMPANY SCHEDULE B - Section 2

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 0801 21-WS: ACN 08-093-1-1

Commitment Number 200100790 Description:

Schedule B of the policy or policies to be issued will contain exceptions to the following matters unless the same are disposed of to the satisfaction of the Company.

18/c/08

Defects, flens, encumbrances, adverse claims or other matters, if any, created, first appearing in the Public Records or attaching subsequent to the effective date hereof but prior to the date the proposed insured acquires for value of record the estate or interest or mortgage thereon covered by this Commitment.

- Standard Exceptions:
 - Rights or claims of parties in possession not shown by the Public Records.
 - Encroachments, overlaps, boundary line disputes, or other matters which would be disclosed by an accurate survey and inspection of the premises.
 - c. Easements, or claims of easements, not shown by the Public Records.
 - Any lien, or right to a lien, for service, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.
 - e. Taxes or special assessments which are not shown as existing liens by the Public Records.
 - Any claim that any portion of said lands are sovereign lands of the State of Florida, including submerged, f. filled or artificially exposed lands and lands accreted to such lands.
 - Taxes and assessments for the year 2001 and subsequent years.
- Standard exceptions (b) and (c) may be removed from the policy when a satisfactory survey and surveyor's 3. report and inspection of the premises is made.
- Standard exceptions (a) and (d) may be removed upon receipt of a satisfactory affidavit-indemnity from the party shown in title and in possession stating who is in possession of the lands and whether there are improvements being made at date of commitment or contemplated to commence prior to the date of closing which will not have been paid for in full prior to the closing.
- The Public Records do not show any means of Ingress or egress to or from the land described in Schedule A 5. and, by reason thereof, this Policy does not, and will not, instire any right of access to and from the land. (as to Parcel 1)
- Consequences of the lack of contiquity between Parcels 1 and 2. 6.
- Easement recorded in Deed Book 1037, Page 15 of the public records of Polk County, Florida. (as to Parcel 2) 7.
- 8. Florida Power Corp Easement as disclosed by Plat recorded in Plat Book 64, Page 12, of the public records of Polk County, Florida. (as to Parcel 2)
- This Policy does not insure the nature or extent of riparian or littoral rights. (as to Parcel 2) 9.
- Rights of property owners whose property abuts Lake Rosaile or the stream of water leading thereto or 10. therefrom, in and to the concurrent use of the water of sald Lake Rosalle and in and to the bed or submerged portions thereof, also, any rights of those owners to use said Lake Rosalie for boating, fishing or other recreational purpose, drainage or common purpose. (as to Parcel 2)

CMTBb 4/96 SI

NOTE: On loan policies, junior and subordinate matters, if any, will not be reflected in Schedule 8. h) Roselice Oak VTP 17-6.13

CHICAGO TITLE INSURANCE COMPANY

Descriptions

SCHEDULE B - Section 2

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Commitment Number 200100790

 Any claim to any portion of the land described in Schedule A which lies below the ordinary high water line of Lake Rosalie and other adjacent waters, if any. (as to Parcel 2)

Belvles

- Rights of other property owners in and to the canals and/or ditches extending along the property lines (as to Parcel 2).
- Terms and provisions of that certain easement granted by recorded In Official Records Book , of the public records of Polk County, Florida. (as to Parcel 2)
- Terms, covenants, conditions and other matters contained in any unrecorded Lease(s) and all rights thereunder of the Lessee(s) and of any person claiming by, through or under the Lessee(s).

Standard Exception 2(f) of Schedule B - Section 2 is hereby deleted.

NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2000 ad valorem taxes were assessed under Tax Parcel/Folio No. 292929-000000-014010, in the gross amount of \$135.53, and, if paid, were paid on November 30, 2000, in the amount of \$130.11. Assessed Value:\$6,690.00

Exemptions:NONE (as to Parcel 1)

NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2000 ad valorem taxes were assessed under Tex Parcel/Folio No. 292929-000009-012010. In the gross amount of \$1,589.71, and, if paid, were paid on November 30, 2000, in the amount of \$1,526.12. Assessed Value: \$92,050.00

Exemptions:NONE

(as to portion of Parcel 2)

NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2000 ad valorem taxes were assessed under Tax Parcel/Folio No. 282929-000000-034090, in the gross amount of \$725.34, and, if paid, were paid on November 30, 2000, in the amount of \$696.33.

Assessed Value:\$42,000.00

Exemptions:NONE

(as to portion of Parcel 2)



h) Rosalie Oak WTP

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

08/4/08

The following section contains the following.

- g. Rosalie Oaks WWTP (Polk County)

 1) Parcel #1 with Warranty Deed
- h. Rosalie Oaks WTP (Polk County)

 a. Parcel #1 with Warranty Deed

 - b. Parcel #2 with Warranty Deed



Aqua Utilities riorida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 ACN 98-093-1-1 Dkt 080121-WS;

1574 3753

PAGE POLK OFF.REC.

This Instrument Prepared By and

Return To:

Description:

JESSE E. GRAHAM, ESQ/da Graham, Clark, Jones, Builder, Pratt & Harks 369 N. New York Avenue

Winter Park, Plorida 32790

13.00 DEPT 115 DEPT 291 DEPT 251 2,00 3.50

Property Tax Parcel

ID Numbers: _292929-000000-014010 282929-991710-001360

847 H CHECKS 18-20

11/06/96

8833A

THIS WARRANTY DEED, made this 1st day of October, 1996 by

ROSALIB CARS UTILITY CORPORATION, a Florida corporation

whose post office address is:

P.O. Box 13598 Tampa, Florida 33681

hereinafter called the Grantor, to

CRYSTAL RIVER UTILITIES, INC., a Florida corporation

whose post office address is:

P. O. Box 520247 Longwood, Plorida 32752

hereinafter called the Grantes:

(Wherever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

WITMESSETH: That the Grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is heraby acknowledged, heraby grants, bargains, sells, aliens, remixes, releases, conveys and confirms unto the Grantes, all that certain land situate in Polk County, Florida, viz:

3500

SEE RYRIBIT "A" ATTACHED HERETO

hereditaments **TOGETHER** all tenements, with the and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

and the Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey said land; that the Grantor hereby fully warrants the title to said land

Documentary Tax Pd. \$_3 Intangible Tax Pd. \$_ E.D. "Bud" Dixon, Clerk, Polk Co. Ву:_ _Deputy Clerk

f1 +h1 Rosalio Ock, WWTPOWTP

3753 1576

POLK-OFF.REC. P.

EXHIBIT "A"

LEGAL DESCRIPTION

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Dkt 980121-WS; ACN 08-993-1-1

Parcel 1 Descrip

Description:

08/6/08

Well Site - commence at the Northeast corner of Section 29, Township 29 Scitth, Range 29 Hast, Polk County, Florida and run thence South along the Hast boundary thereof, 1566.41 feet; thence N 79° 17' 30" W, 908.44 feet to the centerline of Camp Mack Road; thence S 50° 10' 20" W, 334.90 feet; thence S 41° 21' 50" W, 518.22 feet; thence South 53° 24' 20" W., 420 feet; thence S 36° 35' 40" E, 50' to the point of beginning; continue thence S 36° 35' 40" E, 208.71 feet; thence N 36° 35' 40" W, 208.71 feet; thence N 53° 24' 20" E, 208.71 feet to the point of beginning.

Parcel 2

Sewer Treatment Plant and Lagoon Site - as shown on the plat of Lake Rosalie Oaks Unit #1, according to the plat thereof recorded in Plat Book 64, Page 12, public records of Polk County, Fiorida, further described as:

Begin at the NE corner of Lot 111 of said Lake Rosalie Oaks Unit #1, run thence N 54° 35' 50" E 507.86 feet to beginning of a curve to the left having a radius of 51.98 feet and a central angle of 134°, run thence along said curve an arc distance of 121.57 feet, run thence N 79° 24' 10" W, 110.01 feet to the beginning of a curve to the left having a radius of 205.58 feet and a central angel of 46°, run thence along said curve an arc distance of 165.05 feet, run thence S 54° 35' 50" W 320.95 feet, run thence S 35° 24' 10" E 230 feet to the point of beginning.



Prepared by and return to: Jesse N. Graham, Jr., Buq./da Graham, Clark; Jones, Builder, Pratt & Marks 359 North New York Avenue P.O. Drawer 1690 Winter Park, Ploxida 32790

1584 3753 PAGE POLK OFF.REC.

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

Description:

08/6/08

19.50

17.00 DEPT 291 847 \$

CHECKS

8835A

11/06/96

BILL OF SALE OF UTILITY SYSTEM

know all men by these presents that rosalie oaks utility CORPORATION (hereinafter "Sellar") for the sum of TEN DOLLARS (\$10.00) and other good and valuable considerations paid by CRYSTAL RIVER UTILITIES, INC., (hereinafter "Purchaser"), the receipt of which is hereby acknowledged, has granted, bargained, sold, transferred, set over and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver, unto the Purchaser, its successors and assigns, each and every portion of the water treatment and distribution system and sanitary wastewater collection, treatment and disposal system, as applicable, (hereinafter "Utility System") located on those tracts of land more particularly described in Exhibit "A" hereto and incorporated herein by reference, both tangible and intangible, and such rights and obligations, whether contractual or not, as more fully set forth in the following paragraphs, with the exception of those items excluded by paragraph 4 (a-c) or the Agreement of Purchase and Sale dated August 14, 1996 between the which Agreement and Purchaser ("Agreement"), incorporated herein by specific reference:

- All essements, licenses, prescriptive rights, rights-ofway, rights to use public and private roads, highways, streets and other areas owned and/or used by Seller for the construction, operation and maintenance of the Utility System.
- YII water treatment plants, water supply distribution facilities, and wastewater treatment, collection and disposal facilities of every kind and description whatsoever, including but not limited to pumps, plants, tanks, lift stations, transmission mains, distribution mains, supply pipes, collection pipes or facilities, irrigation quality water and effluent disposal facilities, valves, meters, meter boxes, service connections, and all other physical facilities and property installations in use in connection with the Utility System operated by the Seller, whether located on the tracts of land described above or without in certificated areas as determined by described above or without in certificated areas as determined by the Public Service Commission for each respective Utility System.
- All certificates (specifically including the Certificate granted by the Florida Public Service Commission to the extent transferrable), immunities, privilegos, permits, licenses, license



1585 3753 POLK OFF.REC. PAGE

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

rights, easements, consents, grants, ordinances, leaseholds, rights-of-way, and all rights to construct, maintain and operate plants and systems for the procuring, treatment, storage, distribution and transmission of potable water and for the collection and disposal of wastewater, and every right of every character whatever in connection therewith; all agencies for the supply of water, all water rights, flowage rights and riparian rights, and all renewals, extensions, additions or modifications of any of the foregoing.

- All equipment, vehicles, tools, parts, laboratory office equipment, computers, software, unset or equipment, reserved meters, water reading devices and other personal property located on or used in connection with the property being acquired by the Purchaser, as identified in paragraph 3 of the Agreement of Purchase and Sale.
- (5) All supplier lists, past and current customer records, files, books, prints, plans, engineering reports, surveys, specifications, shop drawings, equipment manuals, and other information reasonably required by Purchaser of the operation of the Utility System.
- (6) All record drawings, including as-built drawings where available.
- (7) All warranties by third parties respecting completed or in-progress construction work, including professional engineering varranties.
 - (8) All rights of Seller under Service Agreements.

Seller, its successors and assigns, hereby covenants that it is the lawful owner of the above-referenced property; that the above-referenced property is free and clear of all encumbrances; and that it has good right to, and hereby does sell the same to the Purchaser, and that it will warrant and defend the same against the lawful claims and demands of all persons whomsoever.

IN WINNESS WHEREOF, the Seller has caused its name to be hereunto subscribed this 1st day of October, 1996.

ROSALIE OAKS UTILITY
Florida corporation

ROSALIE OAKS UTILITY CORPORATION, a

As its: President

2



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

3753 1586 POLK OFFREC. PAGE

STATE OF PLORIDA, COUNTY OF HILLS borough

08/1/08

The foregoing instrument was acknowledged before me this lat day of October, 1996, by Richard K. Wittcoff, as President of Rosalie Oaks Utility Corporation, a Florida corporation, on behalf of the corporation. He or she is (a) _______ personally known to me or (b) _____ has produced ______ as identification.

NOTARY PUBLIC

Signature: ML 11 Print Name: John M. Pacip.
State of Florida at Large
MY COMMISSION EXPIRES:



downa/crystal/bilisale

3



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

3753

POLK OFFREC. PAGE

EXHIBIT "A"

LEGAL DESCRIPTION

88668

Parcel I

Well Site - commence at the Northeast corner of Section 29, Township 29 South, Range 29 East, Polk County, Florida and run thence South along the East boundary thereof, 1566,41 feet; thence N 79° 17' 30" W, 908.44 feet to the centerline of Camp Mack Road; thence S 50° 10' 20" W, 334.90 feet; thence S 41° 21' 50" W, 518.22 feet; thence S outh 53° 24' 20" W., 420 feet; thence S 36° 35' 40" B, 50' to the point of beginning; continue thence S 36° 35' 40" E, 208.71 feet; thence N 36° 35' 40" W, 208.71 feet; thence N 53° 24' 20" E, 208.71 feet; thence N 56° 35' 40" W, 208.71 feet; thence N 53° 24' 20" E, 208.71 feet to the point of beginning.

Parcel 2

Sewer Treatment Plant and Lagoon Site - as shown on the plat of Lake Rosalie Oaks Unit #1, according to the plat thereof recorded in Plat Book 64, Page 12, public records of Polk County, Florida, further described as:

Begin at the NE corner of Lot 111 of said Lake Rosalie Oaks Unit #1, run thence N 54° 35′ 50″ E 507.85 feet to beginning of a curve to the left having a radius of 51.98 feet and a central angle of 134°, run thence along said curve an arc distance of 121.57 feet, run thence N 79° 24°.10″ W, 110.01 feet to the beginning of a curve to the left having a radius of 205.58 feet and a central angel of 46°, run thence along said curve im arc distance of 165.05 feet, run thence S 54° 35′ 50″ W 320.95 feet, run thence S 35° 24′ 10″ E 230 feet to the point of beginning.



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FRANK PRUSE

2004

20071 Avenue P. 11, FL 23407-1879 mP. O. Mar 1077

\$212929-000000-042918 \$212928-00000-011410 \$212929-000000-014030 \$212929-000000-011020 \$252929-00000-012010 \$252929-000000-012020

INSTER # 20000020468

EK 04066 DER BETT-2230 PR(s)4
RECORDED 04/27/2005 04/28/31 DM
RICHARD N METER, DLERK DF COURT
POLK COUNTY
DEED DOC 20,777.40
RECORDED BY B Bigging

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

Description:

A8/6/08

Warranty Deed

This Dond is undo the 25th sky of James 2, 25th, hencels Romite Liveston, LLC, a Fiscilal Smited company, where you office address is F. O. New 1969, Scheing, St. 2507-1659 ("General"), and Two Crackers Finting Smited Smithly company, where you office address is of a Bonk Markin Sail Sail. Sail Sail E. Ulescy Res
Parts, NL 25125 ("Greater")*, ""General and "Comme" are and the singles are plant, as contain expire. lo Investore, LLC, a Florido Menitod Ile

commun. My dast in consideration of the sum of The and morito? Collect (\$10.00) and other good and considerations, paid or gives to the Chanter by the Genetics, the maniet whereof is hereby achteredition, the forgation, and mild to the Genetics, and mild to the Genetics, and mild to the Genetics, and mild and antique factors, the following described fined, altern, being in Folic Country, Fibrids, to with

See Eachibit "A" stinehod Atrety and much a part beroof at Effely set forth baroin.

deject to () rund proporty think and antistophils for the year 1805 and schoolpiest years, (1) all smooths, restrictions, and reasonables of respect, if any, which are not telleposed by the deed, and () the satisfathed rights of way for Camp Most Road, they Scoot Road (site Berney Keen Road), of Partiest Gardele Book, and Mas Line Camp Road.

The Creater does hearby hely warrest the others well hand, except for any partice of said junt lying below the ardinary high water mark of Lake Results, and will defend the storm against brokel claims of all passens who moved the army as out first shows.

In Witness Windroof, Granter has incomed and Granter's land and and an of the day and your first above well

Signed, socied and delivered in our presents:

Book8068/Page2227 th Doc: 241/121038/90/L6064222/10/

CFN#2005020468

Page 1 of 4 broke Primed: 4/12/2007 2:12:10 PM EST





Rusalie Oaks WTP-Parcal2

04/12/2007 14:15 FAT 5138883878

FRANK PRUSE

4002

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

Description:____

State of Preside Causely of Folk 08/6/08

The fartigates instrument was acknowledged before on this 25th tay of Jacoby, 2005 by Junes M. Wold, as pranties on bidself of Republic Invariant, LLC, a Flankin limited liability company. He [] is personally become to use at [X] has produced a delect income as disantification.

(Notary Scall)

BETTY VAN DELLEN Hotery Public, Sede of Plends My geten, express Oct. 22, 2008 Comma, No. DDASSES Namely Public
Printed Nume: Betry Van Dallag

My Commission Employe: Optober 22, 2

Particular Doub (Manufors Plane) - Page 2

Bald.

Book6066/Page2228 CFN#2005020468

Page 2 of 4 Crested By: Spring Printed: 4/12/2007 2:12:11 PM EST





Reselie Oche WTP - Parent1 17-4.23 04/12/2007 14:18 PAX 8138884878

PRANK PROSE

004

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

Description:

ENDON NAME

08/408

Rangel One IT we Parcel \$217979-050000-1-5201917
All of that part of Spoties II. Develop IF Swell, Range 29 Hast, Polt County, Marida, hoise West of Trade Basels Brattes Unit Number Two, as succepted in Piet Basel 41, Page 17, public records of Polk County, Platick, and also tying South and Hast of Old Fort Garder Road, beving a contaction demonstrated as follows: Bugin at a point on the South beauthery of mid South and Lyring 728.27 Post Base of the Sandoway counter thermal and tran themse North 40718707 Hast, 15 Sout tran thomas North 40718707 Hast, 15 Lot Spect tran thomas North 40718707 Hast, 15 Sout tran thomas North 40718707 Hast, 15 South transferry of the afternormianed Tiotic Beach Equator Unit Plantier Two.

Execute Two Files Percent States 1.140 and 500100. And 500100. Described -0.1140 and 500100. Described -0.1140 and 500100. The parties of Section 29 and Sections States 28, Transacting 29 Seech, Bassay 29 thest, Polic Country, Plantic, lying South and Best of Comp Mach Road (also Interest as Fort Joseph -1984) and lying North of the Millerting described live: Commence at the Mortenest country of mild Amelianal Section 28 and run thence South, storying a makes of longituding the work of the Section 28 and run thence South, storying a makes of 100 Ext and a control magic of 25°-13°, and thence Southerstray storing seld course on an element of 91.14 Sect (see Section 28) and section 10.02 Sect to the beginning of a course on the single self course of 91.14 Sect (see Section 27°-10°) Beat, 110.45 Sect to the beginning of a course on the section angle of 27°-2730°; then thence Southerstray shough and course as on distance of 91.14 Sect (second Southerstray shough and course as on distance of 57°-27° Sect (second Southerstray Section 27°-90°); then thence Southerstray shough and course as on distance of 57°-27° Sect (second Southerstray shough and course as an distance of 40°-25° Sect on the section angle of 27°-25° The state of the second course of 37°-27° The state of 18°-27° Sect (second Southerstray shough and course on the section angle of 27°-30° Beat, 13°-18° Sect to the section angle of 27°-30° Beat (19°-27° Sect to the section angle of 27°-30°). The state of 18°-27° Sect (section should be such southerstray and section and se

And Loss and except: All of Their Beach Relate; Unit Mumber Three, as seconded in Part Book 41, Page 20, public records of Folk County, Plottin.

And Lors and except: The North 549 that of said fractional Section 25 tyring Hast of Tiothe Beach Haintes Unit Manuscr Three, as recorded in Plat Book 41, Page 20, public recents of Polit County, Placids, and West of the antipacy high water line of Lake Royalis.

And Lors and except: All of The Percel #282929-00000-03 1919 and #282929-000000-03 1020, described as failure: Commerce at the Northesst paract of Lot 2, Block "O" of Notic Beach Estage (Init Nonther Three, as recorded in Pint Book 41, Page 20, public records of Polk County, Florida, run thance Bed. 208.71 foot; these South 208.71 foot; these West 208.71 foot; these South 208.71 foot; these West 208.71 foot; these South 208.71 foot; these West 208.71 foot; these South 208.71 foot; these South 208.71 foot; these was the Paint of Boginston.

Partial Three Persists of The Perset #2#2928.000008-01483911
Commonton at the Newtowest comes of Section 28, Towards p 29 South, Range 29 Bass, Polic County, Floride, and may South sixting the West boundary thomas, 1568.41 fact these South 79*1730* Rass, 100 that to the point of beginning; manifest bears South 29*1790* Bass, 805.06 fact to a point on a curve, having a radius of legislating these souther than the strong mid 1422.56 fact may have beginning of a curve to the left, having a radius of 1179.39 fact; then the post 37*57 flext, 396.64 fact to the beginning of a curve to the left, having a radius of 123.29 fact; not thence Southerstrip and Northmenton't facusals as control angle of 27*3*20*, as may distance of 544.28 fact, to the beginning of a curve to the left, having a radius of 600 fact; can throse Northmenton't facusals a crutical angle of 79*22*07*, at my distance of 613.91 fact flower North 37*03*07* Bass, 9.37 fact thomas Book 78*27*07* Bass, to the orthmenton't facus of 14.85 fact flower North 37*03*07* Bass, 9.37 fact thomas Book 78*27*07* Bass, to the orthment to the point of the section of 614.91 fact flower North 37*03*07* Bass, 9.37 fact thomas Book 78*27*07* Bass, to the orthment to the point of the section of 614.85 fact flower North 37*03*07* Bass, 9.37 fact thomas Book 78*27*07* Bass, to the orthment to the point of

Parameter Commence of the Comm

Page 1 of 2

Book6068/Page2229 CFN#2005020468

Page 3 of 4 Created Brit forms: Primate 4/12/2007 2:12:11 PM EST





Rocalin Oaks VTP-Pared:

04/12/2007 14:15 PAX 8138983676

FRANK PRIISE

007

Aqua Utilities Florida, Inc.
Rate Case Audit

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

Description:_

beginning of this description and run South 19°42'99" West, 778 that; thence South 60° Hest, (20'0 feet; thence South 11° Hest, 540 feet; mean thence South 11° Hest, 540 feet; mean thence Northmeaterly along said ordinary high water has 2700 feet, more or less, to the abrementioned Point "A".

08/6/08

Partal Four Percentage of Tax Partal S12223-860819-81-6030 and Tax Partal 525223-860800.

Begin at a point on the South branchey of Socion 29, Toronthip 29 South, Range 29 Hast, Polit County, Florith, each point tying 30 East Hast of the Southwest county of each Souther 25 cm the instinuted right of very like or Boy South React; mix thereo Northwest presided to the West borneiny of said Socion 23, 1215 test, mare or less, to an interestion with the Southerty minimized right of way of Comp Mouk Rosel; ma these Northwesterly along said preinted right of way Bas, 4000 Set, more or less, to an interestion with the South subject of the said of the South subject of the South Southers of the South So

Late and sample All of The Parcel \$252929-00006-014310, described as follows: Communes at the Northeand security of Section 23, Totalchip 25 South, Range 29 Rest, Park County, Florida, and man thence Seath along the Best boundary thereof, 1864.41 Fast thems North 75°17'30" West, \$58.44 Rest to State outsides of County Link Rest, Same Seath 30°10'20" West, \$58.50 fines themos South 41°21'30" West \$18.22 South 53°24'20" West \$18.22 South 53°24'20" Rest, 50 Sect to the point of bugicatings continues South 53°24'20" West, 208.71 Sect themes South 53°24'20" West, 208.71 Sect themes South 53°24'20" West, 208.71 Sect themes South 53°24'20" Rest, 208.71 Sect themes South 53°24'20" Rest, 208.71 Sect to the point of bugicating.

Lass and encount The property conveyed to Fulk Councy the Henry Keen Road, as described in C.H. Book 1671, Page 1928, public recents of Folk County, Florida.

Eurnal Five. (That Percel \$162028.000000-40-00000 and \$222028-400000-51 \$20101.

Communicat at the Northchatt stenar of Section 29, Towards: 29 South, Range 29 Sout, Pulk County, Richtic, and you filested South 37/1750" East, 100 Sect. Stenars South 37/1750" East, South 37/1750" West, South 37/1750" East, South 57/1750" East, South 57/1750" East, South 57/1750" East, South 57/1750" West, Southwestedy along wild oxidizely sligh water list, 115 first mean or less to a point on the South adapt of so existing south, you famous Eastforwaterly along the South stenars of said south 25/10 host maps or less to a point on the materials of high south 57/17/10" West, South 50 shot from the point of bugharing; you thereous South 79/17/20" West, South 50 shot from the point of bugharing; you thereous South 79/17/20" East, South 50 to the point of bugharing; you thereous South 79/17/20" East, South 50 to the point of bugharing; you thereous South 79/17/20" East, South 50 to the point of bugharing.

Loys and except: All of Lake Rossilo Celcs-Und. One, as recorded in Flat Book 64, Page 12, public records of Poli: County, Flatida;

Less and sample All of The Percel (128222-198000-012030), described as follows: A portion of Sertion 29, Township 29 Bouth, Range 29 Sant, Polic County, Stockie, described as follows: Begin at the most Northerly source of Lot 197 of Lake Resulie Calm Unit Can, as moreoided in Plat Book 64, Page 12, public county four County, Florida, thence was an as measured bening of South 13*2-2-10* Bast, 115,00 feet shought Northeaderly Range 100 of said Lake Results Calm Unit Case, to the most Results Said Lake Northeaderly senser of Lot 111 of said Lake Results Calm Unit Case, to the sample Calm Unit Case, to the sample Calm Unit Case, to the sample Case 111 of said Lake Results Calm Unit Case, to the sample Case 111 of said Lake Results Calm Unit Case 100, 100 to the case 111 of said Lake Results Calm Unit Case 111 of said Lake Results Calm Unit Case 111 of said Lake Results Calm Unit Case 111 of said Lake 1100 feet, unit Case 1100 feet, unit Case 111 of said Lake 1100 feet, un

LICHOLOMOW CONTRACTOR SPEEDINGS

Page 2 of 2

Book6066/Page2230 CFN#2005020468

Page 4 of 4 Created Bir: Struck Philodic 4/12/2007 2:12:13 PM EST





Rocalio Oaks WTP-Panily 17-6.25

.a Utinties Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-693-1-1

Description:

Aqua Utilities Florida, Inc. Response to

Florida Public Service Commission Audit Document/Record Request No. 8 88 4 08

In this section please find the documentation for the following systems and parcel:

- i. Village Water (Polk County)
 - 1) Parcel #1 with Warranty Deed
 - 2) Parcel #2 with Warranty Deed

Note: No varronly beed was included in document request response - may Title Insurance or



i) Village Water

AMERICAN LAND TITLE ASSOCIATION COMMITMENT --- 1966

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

Description:

CHICAGO TITLE INSURANCE COMPANY

COMMITMENT FOR TITLE INSURANCE

CHICAGO TITLE INSURANCE COMPANY, a corporation of Missouri, herein called the Company, for a valuable consideration, hereby commits to issue its policy or policies of title insurance, as identified in Schedule A, in favor of the proposed Insured named in Schedule A, as owner or mortgagee of the estate or interest covered hereby in the land described or referred to in Schedule A, upon payment of the premiums and charges therefor; all subject to the provisions of Schedules A and B and to the Conditions and Stipulations hereof.

This Commitment shall be effective only when the identity of the proposed insured and the amount of the policy or policies committed for have been inserted in Schedule A hereof by the Company, either at the time of the issuance of this Commitment or by subsequent endorsement.

This Commitment is preliminary to the issuance of such policy or policies of title insurance and all liability and obligations hereunder shall cease and terminate six months after the effective date hereof or when the policy or policies committed for shall issue, whichever first occurs, provided that the failure to issue such policy or policies is not the fault of the Company.

IN WITNESS WHEREOF, Chicago Title Insurance Company has caused this Commitment to be signed and sealed as of the effective date of Commitment shown in Schedule A, the Commitment to become valid when countersigned by an authorized signatory.

Issued by: CHICAGO TITLE INSURANCE COMPANY 5426 BEAUMONT CENTER BOULEVARD SUITE 320

TAMPA, FL 33634 (813) 249-2468

CHICAGO TITLE INSURANCE COMPANY

Authorize

Form C 3360 (Reprinted 10/00)

SCHEDULE A

Office File Number

Effective Date March 22, 2002 at 11:00 PM Commitment Number 200100653

Policy or Policies to be issued:
 OWNER'S POLICY (10-17-92)
 with Florida Modifications
 Proposed insured:
 To Be Determined

To be determined

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

Description:_

08/0/08

The estate or interest in the land described or referred to in this Commitment and covered herein is Fee Simple, and title thereto is at the effective date hereof vested in:

AquaSource Utility, Inc., a Texas corporation

The Land is described as follows:

AQUASOURCE DUE DILIGENCE - SYSTEM: VILLAGE WATER-AQUASOURCE UTILITY OF LAKELAND

PARCEL 1, WELL SITE #1:

Commence at the Southwest corner of the Southeast 1/4 of Section 26, Township 28 South, Range 24 East, Polk County, Florida; run thence South 89° 51'00" East along the South boundary of said Section a distance of 100.00 feet; run thence North 00° 03'06" East, a distance of 148.95 feet to a concrete monument; run thence South 89° 51'00" East, a distance of 60.00 feet to a concrete monument, said concrete monument being the Point of Beglinning; run thence North 00° 03'06" East, a distance of 25.00 feet to a concrete monument; run thence South 89° 51'00" East, a distance of 28.00 feet to a concrete monument; run thence South 00° 03'06" East, a distance of 40.00 feet to a concrete monument; run thence North 89° 51'00" West, a distance of 50.00 feet to a concrete monument and the Point of Beginning.

PARCEL 2, WELLSITE #2:

Commence at the South 1/4 corner of Section 26, Township 28 South, Range 24 East, Polk County, Florida; run thence South 89° 51'00° East, along the South boundary of said Section 26, a distance of 100 feet; run thence North 00° 03'06" East, a distance of 358.95 feet; run thence West 6 feet to the Point of Seginning; continue thence West 42 feet; run thence South 86 feet, run thence East 42 feet, run thence North 86 feet to the Point of Beginning.

Note: This Commitment consists of insert pages labeled in Schedule A, Schedule B-Section 1, and Schedule B-Section 2. This Commitment is of no force and effect unless all schedules are included, along with any Fider pages incorporated by reference in the insert pages.

CMTA 4/99 SE



1) Village Water 17-7.2

SCHEDOLE R - Section 1

Commitment Number 200100653

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

1.	The following are requirements to be compiled with:	Description:	

 Instrument(s) necessary to create the estate or interest to be insured must be properly executed, delivered and duly filed for record.

a.) Warranty Deed from AquaSource Utility, Inc., a Texas corporation, to the Proposed insured, conveying the land described in Schedule A. (NOTE: If the proposed instrument of conveyance is to be executed by an Officer other than a Chief Executive Officer, President or Vice President, a certified Resolution authorizing said Officer to sign on behalf of the corporation must be recorded.)

- 2. Payment of the full consideration to, or for the account of, the grantors or mortgagors.
- Payment of all taxes, charges, assessments, levied and assessed against subject premises, which are due and payable.
- Satisfactory evidence should be had that improvements and/or repairs or alterations thereto are completed; that
 contractor, subcontractors and materialmen are all paid.
- 5. The title policy, when issued pursuant to this commitment, will delete Standard Exception No. 2 (a) relating to rights or claims of parties in possession not shown by the public records, if at closing the Owner signs an affidavit affirming that there is no person in possession of the property or with a claim of possession to the property, which affidavit is acceptable to CHICAGO TITLE INSURANCE COMPANY.
- 6. The title policy, when issued pursuant to this commitment, will delete Standard Exceptions 2 (b) and (c) relating to matters of survey and unrecorded easements, if prior to closing the Company is furnished with a survey prepared by a registered Florida land surveyor dated no more than 90 days prior to the closing date of subject transaction, certified to the Proposed Insured(s), CHICAGO TITLE INSURANCE COMPANY, and all other parties in interest, meeting the minimum standards for land surveys as set forth in Chapter 472.027, Florida Statutes or in Chapter 61G-17.5, Florida Administrative Code; subject to all matters disclosed by said survey. Said survey must locate all easements listed in Schedule B Section 2 hereof, as well as all improvements located on the land. In addition, the Company will require completion by the surveyor of CHICAGO TITLE INSURANCE COMPANY Surveyor's Report Form No. 3061. The title policy will be subject to all matters shown on said report.
- 7. The title policy, when issued pursuant to this commitment, will delete Standard Exception No. 2 (d) relating to any lien or right to lien for services, labor or material furnished, which is imposed by law and not shown by the public records, if at closing the Owner signs an affidavit acceptable to CHICAGO TITLE INSURANCE COMPANY affirming that no improvements have been made to the property within the past ninety (90) days for which payment has not been made in full.
- 8. The title policy, when issued pursuant to this commitment, will delete Standard Exception No. 2 (e) upon the Company being provided with satisfactory proof that there are no outstanding taxes, charges or special assessments which are not shown as existing liens by the public records.
- Satisfactory evidence must be furnished showing that AquaSource Utility, Inc., a corporation organized under the laws of Texas, is currently in good standing in that state.
- Production of a Resolution of the Board of Directors of AquaSource Utility, Inc., authorizing and approving the conveyance/mortgage of the land described in Schedule A to the Proposed Insured.
- 11. The actual value of the estate or interest to be insured must be disclosed to the Company, and subject to approval by the Company, entered as the amount of the Policy to be issued. Until the amount of the Policy to

CAITE 1 4/99 59



1) Village Water 17-7.3

SCHEDULE B - Section 1 (contin.)

Commitment Number 200100653

be issued shall be determined and entered as aforesaid, it is agreed that as between the Company, the applicant for this Commitment, and every person relying on this Commitment, the Company cannot be required to approve any such evaluation in excess of \$100,000.00, and the total liability of the Company on account of this Commitment shall not exceed said amount.

- 12. The name or names of the proposed insured under the policy must be furnished and this commitment is subject to such further exceptions and/or requirements as may then be deemed necessary.
- Proof of payment of municipal fees, charges and assessments.

NOTE: If it is desired that the Company order municipal searches, the Company will do so for an additional charge. Please allow 2 weeks time for the processing of the searches.

The request for a Title Policy describes Parcel 2 as a Well Site, while deeds in the chain of title-described Parcel 2 as a Septic Tank. This should be explained and the Company reserves the right to make additional requirements and/or exceptions.

> Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 ACN 68-093-1-1 Dkt 080121-WS;

Description:

B \$6/08

CMTBC 4/99 SB



1) Village Water 17-7.4

SCHEDULE B - Section

Aqua Utilities Florium, anc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; &CN 08-993-1-1

Commitment Number 200100653

II. Schedule B of the policy or policies to be issued will contain exceptions to the following matters unless the same are disposed of to the satisfaction of the Company.

Description:

 Defects, fiens, encumbrances, adverse claims or other matters, if any, created, first appearing in the Public Records or attaching subsequent to the effective date hereof but prior to the date the proposed insured acquires for value of record the estate or interest or mortgage thereon covered by this Commitment.

- 2. Standard Exceptions:
 - a. Rights or claims of parties in possession not shown by the Public Records.
 - Encroachments, overlaps, boundary line disputes, or other matters which would be disclosed by an
 accurate survey and inspection of the premises.
 - Easements, or dalms of easements, not shown by the Public Records.
 - d. Any lien, or right to a lien, for service, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.
 - e. Taxes or special assessments which are not shown as existing liens by the Public Records.
 - E. Any claim that any portion of said lands are sovereign lands of the State of Florida, including submerged, filled or artificially exposed lands and lands accreted to such lands.
 - Taxes and assessments for the year 2002 and subsequent years.
- Standard exceptions (b) and (c) may be removed from the policy when a satisfactory survey and surveyor's report and inspection of the premises is made.
- 4. Standard exceptions (a) and (d) may be removed upon receipt of a satisfactory affidavit-indemnity from the party shown in title and in possession stating who is in possession of the lands and whether there are improvements being made at date of commitment or contemplated to commence prior to the date of closing which will not have been paid for in full prior to the closing.
- 5. The public records do not show any means of ingress or egress to or from the land described in Schedule A and, by reason thereof, this Policy does not, and will not, insure any right of access to and from the land. (As to Parcels 1 and 2)
- Rights of the state, the municipality, the public and adjoining owners in and to that portion of Parcel 2 as may lie
 within the boundaries of an access road as shown on the maps of the Polk County Property Appraiser. (As to
 Parcel 2)
- 7. The premises lies within the boundaries of the Southwest Fiorida Water Management District as evidenced by Resolution recorded in Official Records BOok 1833, page 1383, of the public records of Polk County, Florida.

Standard Exception 2(f) of Schedule B - Section 2 is hereby deleted.

NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2001 ad valorem taxes were assessed under Tax Parcel/Folio No. 26-28-24-000000-024040, in the gross amount of \$4.22, and were paid on November 30, 2001, in the amount of \$4.05.

Assessed Value:\$240.00

CMTB2 4/89 SB

Exemptions: \$NONE (As to Parcel 1)

NOTE: On loan policies, junior and subordinate matters, if any, will not be reflected in Schedule B.



i) V. llage Wester 17-7.5

SCHEDULE B - Section 2 (continues)

Commitment Number 200100653

NOTE: The following is for informational purposes only and is given without assurance or guarantee: The 2001 ad valorem taxes were assessed under Tax Parcel/Folio No. 26-28-24-00000-024050, in the gross amount of \$9.48, and were paid on November 30, 2001, in the amount of \$9.10. Assessed Value:\$540.00 Exemptions: \$NONE (As to Parcel 2)

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

CM/TB2C 5/99 SB



i) Villeye Water 17-7.6

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

WITNESS: Direct Testimony Of DEBRA M. DOBIAC, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT DMD-3: Audit Work Papers for Finding 4

Rate Case
Dkt 080121-WS ACN 08-093-1-1
Certificate 549-W

Plant Additions & Retirements - Water

Description	Test Pariod	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions
	10/31/1995										
301 Organization	•.			-			•			•	
302 Franchises	•						2.266			3,256	
303 Lend	3,256			3,256			3.256 5.008	900		5,908	
304 Structures & Improvements	5,008			5,008	-		3,008	900		3.700	
305 Collecting & Impounding	-			•			•				
306 Lake, River & Other				10.050			10,958			10,958	_
307 Wells & Springs	10,958			10,958	•	•	(0,938	-		10,770	•
308 Infiltration Galleries and Tunnels				9,229	_		9.229			9,229	_
309 Supply Mains	9,229			29,117	•		29,117			29,117	
310 Power Generation Equip.	29,117			10.112	4.246	3,288	13,070	_		11,070	
311 Pumping Equip.	9,296	815				1,561	30,910	4,706		35,616	
320 Water Treatment Equip.	25,010	-		25,010	7,46 E	1,361			1.331	46.571	
330 Distribution Reservoirs	16,288			16,288			16,288	31,614	146.1		
331 Transmission and Distribution Mains	64,179	-		64,179	-		64,179	-		64,179	
333 Services	20,701			20,701			20,701			20,701	
334 Meters and Meter Install.	58,052	893		58,945	2,373	2,537	58.781	2,287	2,997	58,071	1,764
335 Hydranis	6,737			6,737			6,737	•		6,737	
336 Backflow Prevention Devices	-						-			•	
339 Other Plant And Misc.	830	350		1,180			1.180			1,180	
340 Office Farniture & Equip.	330	2,136		2,466			2,466			2,466	463
341 Trans. Equip.	1,128			1,128		-	1,128			1,128	
342 Stores Equip.	.,										
343 Took, Shop and Garage Equip.	1,764	457		2.221			2.221			2,221	
	1,707	•					-				
344 Lab Equip	-			_						-	
345 Power Operated Equip.	-			_						_	
346 Communication Equip.	•			-			_			_	
347 Misc. Equip.	. 540	3.104	2 461	685			685			685	
348 Other Tangible Plant	1,950	2,196	3,461	267,220	14,080	7,386	273,914	39,507	4,328	309,093	2,227
Water Plant	263,833	6,848	3,461	207,220	14,080	/,360	273,914	795,567	4,320	307,073	2,221

Source: Docket 951234-WS, PSC-96-1	728-FOF-WS	ok			1995			1996			1997
Issued 5/30/1996		12/31/1994	Additions	Retirements	Annual Rot	Additions	Retirements	Annual Rpt	Additions	Retirements	Annual Rpt
	as per utility: Variance:	268,03B	6,848	3,461	271,425	14,080	14,363	271.142 2.172	42,415	4,328	309,229 (136)
303 Land 304 Structures & Improvements						-		:	1, 436 900		
311 Pumping Equip.			816			4,246	3,288				
320 Water Treatment Equip.			•			7,461	1,561	:	1,422		
320 Waser Treatment Equip.									4,706		
330 Distribution Reservoirs									31,614	1.331	
334 Meters and Meter (usual).			893			2,373	2,537	-	2,287	2, 99 7	
339 Other Plant And Misc.			350								
340 Office Furniture & Equip.			2,136			3	4977				
341 Truns. Equip. 343 Tools, Shop and Garage Equip.			457 2,196	3,461		•		Ī			
348 Other Tangible Plant			2,170	3,401							

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS

Rate Case Audit

Description:

Rate Case Dkt 080121-WS ACN 08-093-1-1 Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

Aqua Utilities Florida, Inc.

Certificate 549-W

Plant Additions & Retirements - Water

Description	Retirements	12/31/1998	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions
301 Organization		_	13.865		13,865			13,865			13,865	
302 Franchises		-			-			-			-	
303 Land		3,256			3,256			3,256			3.256	
304 Structures & Improvements		5,908			5,908			5,908	5,670		11,578	340
305 Collecting & Impounding		_			•			-			-	
306 Lake, River & Other		-			-							
307 Wells & Springs		10,958			10.958	-		10,958			10,958	-
108 Infikration Galleries and Tunnels												
309 Supply Mains		9,229			9,229			9,229			9,229	12,800
310 Power Generation Equip.		29,117			29,117			29,117			29,117	
311 Pumping Equip.		11.070			11,070			11,070			11,070	
320 Water Treatment Equip.		35,616			35,616			35,616	455	797	35,274	(147)
330 Distribution Reservoirs		46,571			46,571			46,571			46,571	-
331 Transmission and Distribution Mains		64,179			64,179	-		64,179	•		64,179	-
333 Services		20,701			20,701			20,701			20,701	
334 Meters and Meter Install.	1,194	58,641			58,641	2,514		61,155	•		61,155	246
335 Hydrants		6,737			6,737			6,737			6,737	
336 Backflow Prevention Devices		-			-			_				
339 Other Plant And Misc.		1,180			1,180			3,180			1,180	
340 Office Furniture & Equip.		2,929			2,929			2,929			2,929	
341 Trans. Equip.		1,128			1,128			1,128			1,128	
342 Stores Equip.		-,						_				
343 Tools, Shop and Garage Equip.		2.221			2,221			2.221			2,221	_
344 Lab Equip												
345 Power Operated Equip.					-			_			-	
346 Communication Equip.		-			_			_			_	
		•			-			_			_	
347 Misc. Equip.		685			685			685			685	1
348 Other Tangible Plant Water Plant	1,194	310,126	13,865		323,991	2,514		326,505	6,125	797	331,833	13,240

Source: Docker 951234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996

> as per utility: Variance:

303 Land 304 Structures & Improvements

311 Pumping Equip.

320 Water Treatment Equip.

320 Water Treatment Equip. 330 Distribution Reservoirs

334 Meters and Meter Install.

339 Other Plant And Misc. 340 Office Furniture & Equip.

341 Trains. Equip.
343 Tools, Shop and Garage Equip.
348 Other Tangible Plant

Historical Year Ended December 31, 2007 Dk 080 | 21-WS; ACN 08-093-1-1

Description:

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

AQUA UTILITIES FLORIDA, INC

ARREDONDO ESTATES/FARMS

Certificate 549-W

Rate Case

Plant Additions & Retirements - Water

Description	Retirements	12/31/2002	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions
01 Organization		13,865		13,865	•			-			•	
302 Franchises								3 256			3,256	
603 Land		3,256			3.256 [1,918	23,464		35.382	15,314		50.696	9,359
04 Structures & Improvements		11,918		•	11,718	23,404		33.362	13,314		30.070	,,,,,,,
05 Collecting & Impounding		-			-			-			-	
06 Lake, River & Other		10.059			10,958			10.958			10,958	
07 Wells & Springs		10,958			10,736			.0,750			10,700	
08 Infiltration Galleries and Tunnels		22,029			22,029			22,029			22,029	
309 Supply Mains	•	29,117			29,117			29,117			29,117	
310 Power Generation Equip.		11.070			11,070	30,544		41,614			41,614	
511 Pamping Equip.		35,127			35,127	34344		35,127			35,127	
20 Water Treatment Equip.	-				46,571	_		46,571			46,571	
130 Distribution Reservoirs		46,571			64,179	7,105		71,284	8,687		79,971	27,492
331 Transmission and Distribution Mains	•	64,179				65		20,766	8,007		29,766	27,772
333 Services		20,701			20,701				2.463		66,975	7,351
334 Meters and Meter Install.		61,401			61,401	3,111		64.512	240			ادواء
335 Hydrants		6,737			6,737	-		6,737			6,737	
336 Backflow Prevention Devices		-										
339 Other Plant And Misc.		1,180			1,380			1.180			1,180	
340 Office Furniture & Equip.		2,929			2,929			2,929			2,929	
341 Truns Equip.		1,128			1,128			i, J28			1,128	
342 Stores Equip.		-			-			-				
343 Tools, Shop and Garage Equip.		2,221			2,221			2,221			2,221	
344 Lab Equip		-			-			-			•	
345 Power Operated Equip.		-						-			•	
346 Communication Equip.		_			-						-	
347 Misc. Equip.		-				-		-			-	
347 (Mind: Capaign 348 Other Tangible Plant		686			686			686			686	
Water Plant		346 000		13,865	331,208	64,289		395,497	26,464	-	421,961	44,202

Source: Dacket 95/234-WS, PSC-96-8728-FOF-WS lasued 5/30/1996

as per utility: Variance:

2005 Annual Rpt 422,097 Variance: (136)

303 Land 304 Structures & Improvements

311 Pumping Equip.

320 Water Treatment Equip. 320 Water Treatment Equip.

330 Distribution Reservoirs

334 Meters and Meter Install.

339 Other Plant And Misc.

340 Office Furniture & Equip. 341 Trans. Equip.

343 Tools, Shop and Garage Equip. 348 Other Tangible Plant

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS

Rate Case

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

Certificate 549-W

Plant Additions & Retirements - Water

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

Description	Retirements	12/31/2006	Additions	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 Organization									
302 Franchises		-			-		-		-
303 Land		3.256			3,256	2,960	296	2,960	26
304 Structures & Improvements		60,055		1,951	58,104	58,002	102	58,002	102
305 Collecting & Impounding		•			-		•		•
306 Lake, River & Other		10.958	1,996		12.064	11.515	. 440	*****	
307 Wells & Springs 308 Infiltration Galleries and Tunnels		10,938	1,990		12,954	11213	1,439	11,515	1,139
309 Supply Mains		22.029			22,029	16,198	5.83 Î	16,198	5,831
310 Power Generation Equip.		29,117			29,117	30,068	(951)	30,068	1951
311 Pumping Equip.		43,614			41.614	42,077	(463)	42.076	(462
320 Water Treatment Equip.		35,127			35,127	26,898	8.229	26,898	8,229
330 Distribution Reservoirs		46,571			46,571	50,803	(4,232)	50,803	14.232
331 Transmission and Distribution Mains	. 1,059	106,404	17.861	20,362	103,903	116,255	(12,352)	116,255	(13,352)
333 Services	.,	20,766			20,766	23,448	(2,682)	23,448	(2.082)
334 Meters and Meter Install.	3.626	70,700	113,148	55,385	128,463	128,124	5,1%	128,124	339
335 Hydrants	•	6,737		•	6,737	2,288	4,449	2,288	1,449
336 Backflow Prevention Devices								•	
339 Other Plant And Misc.	,	1.180			1,180	1,018	162	1,018	162
340 Office Furniture & Equip.		2,929			2,929	2,599	.30	2,599	3.30
341 Trans. Equip.	1,046	82			R2		82	•	32
342 Stores Equip.		-							-
343 Tools, Shop and Garage Equip.		2,221			2,221	608	1,613	608	1.613
344 Lab Equip		-			-		_		-
345 Power Operated Equip.							-		
346 Communication Equip.		-			-		-		-
347 Misc. Equip.		•					-		•
348 Other Tangible Plant		686		· · · · · · · · · · · · · · · · · · ·	686	3,013	(2.327)	3,013	(2,327)
Water Plant	5,731	460,432	133,005	77.698	515,739	\$15,874		515,875	開催 :

Source: Docket 95/234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996

as per utility: Variance:

2006 Annual Rpt

2007 Annual Rot 515,875 555,464

303 Land 304 Structures & Improvements

311 Pumping Equip

320 Water Treatment Equip.

320 Water Treatment Equip.

330 Distribution Reservoirs

334 Meters and Meter Install.

339 Other Plant And Misc.

340 Office Furniture & Equip. 341 Trans. Equip.

343 Tools, Shop and Garage Equip.

348 Other Tangible Plant

CPR GL 515,875 515,875 (136) 1486

See UP 16-1.4 for conclusion, D

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS

Rate Case

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

Certificate 549-W

Plant Additions & Retirements - Water

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

Description	12/31/2007	MFR_	Variance	CPR	Variance
301 Organization					-
302 Pranchises	•			- 4-4	
303 Land	3,256	2,960	296	2,960	296
304 Structures & Improvements	58,104	58,002	102	58,002	102
305 Collecting & Impounding	-		-		-
306 Luke, River & Other	12,954	11,515	1,439	11.515	1.439
307 Wells & Springs	12,934	11,313	(425	16,513	1.427
308 Infiltration Galleries and Tunnels	22,029	16,198	5,831	16,198	5.831
309 Supply Mains 310 Power Generation Equip.	29,117	30,068	(951)	30,068	(951
311 Funning Equip.	41,614	42,077	(463)	42,076	(462
320 Water Treatment Equip.	35,127	26,898	8,220	25,898	8,219
330 Distribution Reservoirs	46,571	50,803	(4,232)	50,803	(4,232
331 Transmission and Distribution Mains	103,903	116,255	(12,352)	116,255	(12,352
*** ********	20,766	23,448	(2.682)	23,448	(2.6×2
333 Services 334 Meters and Motor Install.	128.463	128,124	339	128,124	339
	6,737	2,288	4,449	2,288	4,449
335 Hydrants	6,737	2,200	4.4.7	2,200	
336 Backflow Prevention Devices	1,180	1,018	162	1.018	163
339 Other Plant And Misc.	2,929	2,599	330	2,599	331
340 Office Furniture & Equip.	#2.727 82 .	2,377	52	2,377	×3
341 Trans. Equip.	82.		a.	•	7-
342 Stores Equip.	2. 2 21	608	1.613	608	1,613
343 Tools, Shop and Garage Equip.	2,221	QUS	13513	uuo	13012
344 Lab Equip	-				·
345 Power Operated Equip.	-		•		
346 Communication Equip.	•		-		
347 Misc. Equip.	-			2 012	17.70
348 Other Tangible Plant	686	3,013	(2,327)	3,013	(2.32)
Water Plant	515,739	515,B74	THE PROPERTY OF	515,875	用部曲5的42 。

Description:

27 Per Doc Deg. # 15:

The \$136 variance dates back to 12/31/1997. The May 30, 1996 audit workpapers on file were reviewed, but nothing was found to determine the source of this relatively insignificant total difference.

CPR records by account were inherited from Aquasource via aquisition is July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

2007 Source: Docket 951234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996 **Annual Rot** 515,875 555,464 as per original order Variance: Allocations

515,875

Immedicial variance Pass &

Aqua Utilities Florida, Inc.

Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ASN 08-093-1-1

Description:_

AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS Rate Case Dkt 080121-WS ACN 08-093-1-1

Certificate 479-S

Plant Additions & Retirements - Waste Water

Description	Test Period	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions
	10/31/1995										
351 Organization				-						-	
352 Franchises	•			-			•				
353 Land	6,936			6,936			6,936			6,936	
354 Structures and Improvements	14,334	298		14,632			14,632	840		15,472	
355 Power Generation Equip.	-			-			-				
360 Collection Sewers-Forte	23,459	-		23,459			23,459			23,459	•
361 Collection Sewers-Gravity	94,133	1,235		95,368			95,368			95,368	
362 Special Collecting Stuctures			•				•			-	
363 Services to Customers	2.135			2,135			2,135			2,135	
364 Flow Measuring Devices				-			-			•	
365 Flow Measuring Installations	-			•						-	
366 Reuse Services				•			-			-	
367 Reuse Meters and Meter Installacions	-			-			-			-	
370 Receiving Wells	17,962			17,962			17,962			17,962	
371 Pamping Equipment	•	19,493		19,493			19,493	-		19,493	
374 Reuse Distribution Reservoirs		-		•			-			-	
375 Reuse Transmission and Distribution System	-						-			-	
380 Treatment and Disposal Equip.	58,968	-		58,968	•		58,968			\$8,968	
381 Plant Swers							-			-	
382 Outfall Sewer Lines	382	-		382			382			382	
389 Other Plant and Misc. Equip.	261	402	,	663			663	-		663	
390 Office Furniture and Equip	170	1,100		1,270			1,270	157		1,427	
391 Transportation Equip.	564	•		564			564			564	
392 Stores Equip.	•			-			-			-	
393 Tools, Shop and Grage Equip.		235		235			235			235	
394 Lab Equip.		_					-			-	
395 Power Operated Equip.				-							
396 Communication Equip.							_				
397 Misc. Equip.							-				
398 Other Tangible Plant	1,005	611	1,241	375	-	_	375	(1)	· .	374	
Waste Water Plant	220,309		1,241	242,442		-	242,442	996	-	243,438	

Source: Docket 951234-WS, PSC-96-6728-F Issued 5/30/1996	FOF-HS 12/31/1 99 4	Additions	Retirements	1995 Annual Rpt	Additions	Retirements	1996 Annual Rpt	Additions	Retirements	1997 Annual Rpr
	as per utility: 163,537 Variance:	23.374	1,241	185,670	-	3,594	182,076 20,386	42,219	-	224.295 19:143
353 Land 354 Smetures and Improvements		298						840		
361 Collection Sewers-Gravity 371 Pumping Equipment 380 Treatment and Disposal Equip.		1,235 19,493								
389 Other Plant and Misc. Equip. 390 Office Furniture and Equip 391 Transportation Equip.		402 1,100						157		
393 Tools, Shop and Grage Equip. 398 Other Tangible Plant		235 611	1,241					(1)		

Historical Year Ended December 31, 2007 DK 080121-WS; ACN 08-093-1-1 Description:

AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 479-S Plant Additions & Retirements - WasteWater

Description	Retirements	12/31/1998	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions
351 Organization			13,865		13,865			13,865			13,865	
352 Franchises		-			•			•			•	
353 Land		6,936			6,936			6,936			6,936	
354 Structures and Improvements		15,472			15,472	1,680		17.152			17,152	101
355 Power Generation Equip.					-			-			-	•
360 Collection Sewers-Force		23,459			23,459			23,459			23,459	-
361 Collection Sewers-Gravity		95,368			95,368			95,368			95,368	1,789
362 Special Collecting Stuctures					-			•				
363 Services to Customers		2,135			2,135			2,135			2,135	
364 Flow Measuring Devices		-			-						•	-
365 Flow Measuring Installations					-			-			-	
366 Reuse Services		-			-			•			-	
367 Reuse Meters and Meter Installations		٠.			-						-	
370 Receiving Wells		17,962			17,962			17,962			17,962	
371 Pumping Equipment		19,493			19,493	-		19,493			19,493	1,639
374 Reuse Distribution Reservoirs		-			•			-			-	
375 Reuse Transmission and Distribution System		•			-			-			-	
380 Treatment and Disposal Equip.		58,968			58,968	2.610	903	60,675			60,675	331
381 Plant Swers		-			-						-	
382 Outfall Sewer Lines		382			382			382			382	
389 Other Plant and Misc. Equip.		663			663	~		663			663	
390 Office Furniture and Equip		1,427			1,427			1,427			1,427	
391 Transportation Equip.		564			564			364			564	
392 Stores Equip.					-			-			•	
393 Tools, Shop and Grage Equip.		235			235			235			235	
394 Lab Equip.		-			-			-			-	
395 Power Operated Equip.					-						•	
396 Communication Equip.		•			-						-	
397 Misc. Equip.		-			•			-			•	
398 Other Tangible Plant		374			374			374		_	.374	
WasteWater Plant	-	243,438	13,863		257,303	4,290	903	260,690			260,690	3,860

Source: Docket 951234-WS, PSC-94-9728-FOF-WS Issued 5/30/1996

> as per utility: Vertance:

- 353 Land
- 354 Structures and Improvements
- 361 Collection Sewers-Gravity
- 371 Pumping Equipment
- 380 Treatment and Disposal Equip.
- 389 Other Plant and Misc. Equip.
- 390 Office Furniture and Equip
- 391 Transportation Equip.
 393 Tools, Shop and Grage Equip.
 398 Other Tangible Plant



Description:

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS

Rate Case

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

Certificate 479-S

Plant Additions & Retirements - WasteWater

Description	Retirements	12/31/2002	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions
351 Organization		13,865		13.865	-			•				
352 Franchises		-			-			-				
353 Land		6,936			6,936			6,936			6,936	
354 Structures and Improvements		17,253			17,253	4.172		21,425			21,425	
355 Power Generation Equip.		-			-			-			.	
360 Collection Sewers-Force		23,459	-		23,459			23,459			23,459	
361 Collection Sewers-Gravity	400	96,757			96,757	929		97,686			97,686	1.129
362 Special Collecting Stuctures		-			-						•	
363 Services to Customers		2,135			2,135			2,135			2,135	
364 Flow Measuring Devices		-			-			-			-	
365 Flow Measuring Installations		-			•			-			-	
366 Reuse Services					-			-			-	
367 Reuse Meters and Meter Installations		•			-			-			•	
370 Receiving Wells		17,962			17,962			17,962			17,962	
371 Pumping Equipment		21,132			21,132	149		21,281	27,960		49,241	
374 Reuse Distribution Reservoirs		-			-			-			-	
375 Reuse Transmission and Distribution System					-			-				
380 Treatment and Disposal Equip.		61,006			61,006	-		61,906			61,006	
381 Plant Swers		•			-			-				
382 Outfall Sewer Lines		382			382			382			382	
389 Other Plant and Misc. Equip.		663			663	-		663			663	
390 Office Furniture and Equip		1,427			1,427			1,427			1,427	
391 Transportation Equip.		564			564			564			564	
392 Stores Equip.		•			-			-				
393 Tools, Shop and Grage Equip.		235			235			235			235	
394 Lab Equip.		-			-			-				
395 Power Operated Equip.		•			-	44,132		44,132			44,132	
396 Communication Equip.		•			-			•			-	
397 Misc. Equip.		-			•	-		-				
398 Other Tangible Plant		374	-		374		-	374		-	374	1 186
WasteWater Plant	400	264,150		13,865	250,285	49,382	-	299,667	27,960		327,627	1,129

Source: Docker 951234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996

as per utility: Variance: **Amount Rps** 308,485

2005

353 Land

354 Structures and Improvements

361 Collection Sewers-Gravity

371 Pumping Equipment

380 Treatment and Disposal Equip.

389 Other Plant and Misc. Equip.

390 Office Furniture and Equip

391 Transportation Equip.

393 Tools, Shop and Grage Equip. 398 Other Tangible Plant

AQUA UTILITIES FLORIDA, INC

ARREDONDO FARMS

Rate Case

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

Certificate 479-S

Plant Additions & Retirements - WasteWater

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Dia 080121-VS: ACN 08-093-1-1 Description:

Description	Retirements	12/31/2804	Additions	Retirements	12/31/2007	MFR	Vэгиясе	CPR	Variance
351 Organizacion		-							_
352 Franckises		•			-		-		-
353 Land		6,936			6,936	7,232	(296)	7,232	(276)
354 Squetures and Improvements		21,425			21,425	17,899	3,520	17,899	3,526
355 Power Generation Equip.		-			•		-		
360 Collection Sewers-Force		23,459			23,459		23,459		25,459
361 Collection Sewers-Gravity		98,815		552	98.263	81,776	16,487	81,776	16,487
362 Special Collecting Stuctures		•			-		•		-
363 Services to Customers		2,135			2,135	2,135	•	2,135	-
364 Flow Measuring Devices		-				635	(635)	635	1634
365 Flow Measuring Installations		-					-		-
366 Reuse Services		•			•		•		
367 Reuse Meters and Meter Installations		-			-		•		
370 Receiving Wells		17,962			17,962		17.962		17.962
371 Pumping Equipment		49,241		21,495	27.746	28,109	(3(0)	28,109	. (301
374 Reuse Distribution Reservoirs		-			•		-		-
375 Reuse Transmission and Distribution System		•			-		-		-
380 Treatment and Disposal Equip.		61,006			61,006	101,444	(40,435)	101,444	(44,435
381 Plant Swers		-			•		-		
382 Outfall Sewer Lines		382			382		392		382
389 Other Plant and Misc. Equip.		663			663	663	-	663	r)
390 Office Furniture and Equip		1,427			1.427	1,257	176	1,257	176
391 Transportation Equip.	417	147			147		147	-	143
392 Stores Equip.		-			•		•		-
393 Tools, Shop and Grage Equip.		235			235	311	1761	381	i70
394 Lab Equip.		•			•		-		-
395 Power Operated Equip.		44,132			44,132	44,132	•	44,132	iej
396 Communication Equip.		-			-		-		-
397 Misc. Equip.		-			-		•		
398 Other Tangible Plant		374			374	1,557	(1,153)	1,557	(1.183
Waste Water Plant	417	328,339		22,047	306,292	287,150		287,150	

MFR
1712 25
310,746
Allocations
GL
287,150
19.14
)

371 Pumping Equipment
380 Treatment and Disposal Equip. 389 Other Plant and Misc. Equip. 390 Office Furniture and Equip 391 Transportation Equip.

393 Tools, Shop and Grage Equip. 398 Other Tangible Plant

See WP 16-2.4 Cor conclusion or

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACD 108-093-1-1

AOUA UTILITIES FLORIDA, INC ARREDONDO FARMS

Rate Case

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

Certificate 479-S

Plant Additions & Retirements - WasteWater

Description	12/31/2007	MFR	Variance	CPR	Variance
351 Organization			-		
352 Franchises	•		-		-
353 <u>Land</u>	6,936	7,232	₹2961	7,232	(296
354 Structures and Improvements	21,425	17,899	3,536	17,899	1.54
355 Power Generation Equip.	•		-		
360 Collection Sewers-Force	23,459		23,459		23,459
361 Collection Sewers-Gravity	98,263	81,776	16.487	81,776	16,487
362 Special Collecting Strictures	•				
363 Services to Customers	2.135	2,135	-	2,135	
364 Flow Measuring Devices	•	635	(635)	635	(639
365 Flow Measuring Installations	_				
366 Reuse Services	•		-		-
367 Reuse Meters and Meter Installations	•				-
370 Receiving Wells	17,962		17.962		17.963
371 Pumping Equipment	27,746	28,109	(363)	28,109	(363
374 Reuse Distribution Reservoirs					-
375 Reuse Transmission and Distribution System	•		-		
380 Treatment and Disposal Equip.	61,006	101,444	(40,438)	101,444	(40,438
381 Plant Swers	•				-
382 Outfall Sewer Lines	382		382		38.1
389 Other Plant and Misc. Equip.	663	563	-	663	0
390 Office Furniture and Equip	1.427	1,257	170	1,257	170
391 Transportation Equip.	147		147		147
392 Stores Equip.	•				
393 Tools, Shop and Grage Equip.	235	311	(76)	311	(76
394 Lab Equip.			•		-
395 Power Operated Equip.	44,132	44,132		44,132	16
396 Communication Equip.	•		-		
397 Misc. Equip.	•		-		-
398 Other Tangible Plant	374	1.557	(1,183)	1,557	11,383
Waste Water Plant	306,292	287,150		287,150	

Description:

Per Doc Reg #15:

The \$19,142 variance dates back to the audit for the period ending 10/31/1995. Order No. PSC-96-0728-FOF-WS, issued May 30, 1996 and the andir workpapers on file were reviewed, but nothing was found to determine the source of the total difference.

CPR records by account were inherited from Aquasource via aquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

Source: Docket 951234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996

2007 **Annual Rpt** MFR as per original order 287,150 310,746 Veriance: ** **278** Allocations

while variance has no support living the conservative approach, MFR is reasonable of

CPR GL. 287,150 10.00

AQUA UTILITIES FLORIDA, INC

LAKE JOSEPHINE Rate Case

Dkt 98e121-WS ACN 08-093-1-1

Certificate 422-W

Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
The AGREST MACH ACRES OF BOTH LI

Description:

Descripcion	Test Period	Additions	Referencesta	12/31/1999	Additions	Rethraments	32/31/2006	Additions	Retirements	12/31/2901	Addittens	Retirements	12/31/2002
	6/30/1999												
301 Organization	-	19,297		19,297	9,135		28,432			28,432			28,432
302 Pranchises	-			•			•			•			-
303 Land	20,100		•	20,100			20,100			20,100			20,100
304 Structures & Improvements	13,105			13,105			13.105	1,936		15,041	-		15,041
305 Collecting & Empounding	-			-			-			-			-
306 Lake, River & Other	-			-			-			· . •			-
307 Wells & Springs	92,594			92,594	3,176		95,770			95,770			95,770
308 Inflaration Galleries and Tormels	-			-			-			-			-
309 Supply Mains	59,228			59. <u>22</u> 8			59,228	-		59,228	-	(2,096)	
310 Power Generation Equip.	7.368			7,368			7.368	•		7,368	-		7.368
311 Pumping Equip.	23,489			23,489			23,489	3,894		27,383	-		27,383
320 Water Treatment Equip.	14,270			14,270			14,270	2.251		16,521	-		16,521
330 Diggsbution Reservoirs	12,136			12,136			12.136			12,136	-		[2,136
331 Transmission and Distribution Mains	224,717			224,717	5,577		230,294	8,437		238.731	•	7,673	231,058
333 Services	10,453			10,453			10,453			10,453	-		10,453
334 Meters and Meter Install.	58,070			58.070	-		58,070	5.759		63,829	-		63,829
335 Hydrants				-			-			-			•
336 Backflow Prevention Devices	-			•			•			•			-
339 Other Plant And Misc.					-		-			-	-		
340 Office Familiare & Equip.			-		3,364	3,364	-						
341 Trass. Equip.	-			-	27,875	27,875	-	-					
342 Stores Equip.	-		-	-			-			-			-
343 Tools, Shop and Garage Equip.	-		-	-	35,235	35,235	-			-	3,191		3,191
344 Lab Bonip	-			-			•			-			-
345 Power Operated Equip.	-						•			-			
346 Communication Equip.	•						-			_			
347 Mise Equip.	5,429			5,429			5,429			5,429			5,429
348 Other Tangible Plant	•												
Water Plant	540,959	19,297	-	560,256	84,362	66,474	578,144	22,277		600,421	3,191	5,577	598,035

Source: Docker 991001-WU, PSC-001319-PAA-WU tested //31/2000

Keelmeilinnus (\$2,996) & Correction of prior year belonce (\$5,577)

PS per utility: 317,845 Variance: Transfer

303 Land 304 Structures & Emprovements

307 Wells & Springs 309 Supply Mains 310 Power Generation Equip.

310 Power Generation Equip.
310 Power Generation Equip.
311 Pumping Equip.
320 Water Treatment Equip.
330 Discribution Reservoirs

331 Transmission and Distribution Mains

333 Services

334 Meters and Meter Install.

334 Meters and Meter Install.

343 Tools, Shop and Garage Equip. 347 Misc. Equip.

Historical Year Ended December 31, 2007

Dki 080121-WS; ACN 08-093-1-1 Description:

AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE

Rate Case

Dir 080121-WS ACN 08-093-1-1

Certificate 422-W

Plant Additions & Retirements - Water

Description	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
···	-	28,432		-									
301 Organizacion	-	28,432	-			_			_			-	
302 Franchises	•		20.100			20,100			20,100			20.100	
303 Land			20,100	30,837		45,878	5,606		51,484	2,064		53,548	
304 Structures & Improvements			15,041	30,837		43,070	2,000		-				
305 Collecting & Impounding			-			-						_	
306 Lake, River & Other						95,770			95,770	6,692		102,462	
307 Wells & Springs			95,770			43,770			,,,,,	-,			
308 Infiltration Galleries and Tunacis						62,340			52,340			62,340	
309 Supply Mains	•		61,324	1,016		7,368			7,368	41,420		48,788	150
310 Power Generation Equip.			7,368	-					28,529	41,420		28,529	741
31! Pemping Equip.			27,383	-		27,383	1,146		17,074	392	207	17,259	
320 Water Treatment Equip.	553		17,074	•		17,074				1,151	207	13,287	
330 Distribution Reservoirs			12,136	•		12,136			12,136		24.562	342,474	
331 Treasmission and Distribution Mains	127,482		358,540	3,068		361,608	2,004		363,612	3,424	24,562		
333 Services	2,840		13.293	3,059		16,352			16,352			16,352	** ***
134 Meters and Meter Install.			63,829	-		63,829	6,182		70,011	18,458	1.939	86,530	99,102
			_			-			-			-	
335 Hydrants 336 Backflow Prevention Devices			_			_						•	
			-			_			-			-	
339 Other Plant And Misc.			-						-			-	
340 Office Furniture & Equip.									-			•	
341 Trans. Equip.						-			-			-	
342 Stores Eoulo			3,191			3,191			3.191	846		4,037	
343 Tools, Shop and Garage Equip.			3,171			-						-	
344 Lab Equip			•								1,943	(1,943)	
345 Power Operated Equip.									-				
346 Communication Equip.			5,429			5,429	566		5,995			5,995	
347 Misc. Equip.			3,449				200		•			-	
348 Other Tangible Plant	130,875	28.432	700,478	37,980		738,458	15,504		753,962	74,447	28,651	799,758	99,993
Water Plant	139,873	40,434	, ,,,,,,,,	31,750							- "		

Source: Docket 991801-WU, PSC-001389-PAA-WU Innered 7/31/2000

5i 1,552

557,348

303 Land 304 Structures & Improvements

307 Wells & Springs

309 Supply Mains 310 Fower Generation Equip.

110 Power Generation Equip.
110 Power Generation Equip.
111 Pumping Equip.
111 Pumping Equip.
120 Water Treasurent Equip.
130 Distribution Reservoirs
131 Treasurission and Distribution Mains.
133 Services

334 Meters and Meter Install.

334 Mesers and Meter Install.
343 Tools, Shop and Garage Equip.
347 Misc. Equip.

From Dkt 060368-WS Audit Adj: 22-3.3

99,102 (1,963)

AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE

Rate Case

Dkt 080121-WS ACN 08-093-1-1 Certificate 422-W

Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2807
Dkt 080121-WS; ACN 08-893-1-1 Description:

escription	Retirements	12/31/2007	MFR	Variance	CPR	Variance
Organization						-
Franchises		_				
2 Prancisses 3 Land		20,100	20,100		20,100	
		53,548	334,215	(280,667)	334.215	(280.067)
Sinictures & Improvements		JJ#40	251,215	(active)		
Collecting & Impounding				_		-
6 Lake, River & Other		102,462	37,147	65.315	37,147	65,315
7 Wells & Springs		IVAC, TOE	37,14.		,	-
Infiltration Galleries and Tonnels		62,340	50,431	11,909	50.431	11,999
9 Supply Mains		48,938	41,570	7,368	41,570	7.368
O Power Generation Equip	573	28.697	8.676	20,021	8,676	20,021
Paraping Equip.	313	17.259	70,692	(53,433)	70,692	(53,433)
Water Treatment Equip.			1,151	12,136	1,151	12.136
Distribution Reservoirs	1.430	13,287	129.619	211,217	129.619	211,217
Transmission and Distribution Mains	1,638	340,836			16,999	(647)
3 Services		16,352	16,999	(647)		
4 Meters and Meter Install.	74,247	111,365	101,460	9,925	101,460	9,925
15 Hydranta		-		•		•
6 Backflow Prevention Devices		•		•		-
9 Other Plant And Misc.		-		-		-
60 Office Fermiture & Equip.		-		-		-
1] Trans. Equip.		-		•		-
12 Stores Equip.		-		-		•
3 Tools, Shop and Garage Equip.		4,037	4,037	-	4,037	(0)
4 Lab Equio				-		-
5 Power Operated Equip.		(1,943)		(1.943)	-	(1.943)
46 Communication Equal.				_		-
77 Misc. Equip.		5,995	7,400	(1.405)	7,400	(1,405)
48 Other Tangble Plant		-	•			-
Veter Plant	76,458	823,293	823,497		823,497	BINNER SEED
		2097				-
eurce: Decket 991601-WU, PSC-001389-PAA-WU	Retirements	Angust Rat	MFR			•
REST 113 II AGOS	76,458	823.497	861,054	•		
			1 37337			
		1584 (40- 7)	Allocations			
03 Land						
A Structures & Improvements		CPR	GL	•	•	
07 Wells & Springs		823,497	823,497			
09 Supply Mains		1114111 (204)				
10 Power Generation Equip.						
16 Power Generation Edulo.						
1) Pumping Equip.	573					
i Pumping Equip. I Pumping Equip.	573				_	
11 Pumping Equip. 21 Pumping Equip. 20 Water Treatment Equip.	573			C .	. 0	1/ 2
11 Pamping Equip. 21 Pamping Equip. 20 Water Trentnern Equip. 30 Distribution Reservoirs	573 1,638			5	wp	16-3
11 Passping Equip. 11 Passping Equip. 12 Water Treatment Equip. 130 Distribution Reservoirs 131 Transmission and Distribution Mains				Sei	wP	16-3
1/6 Power Generation Equip. 11 Pumping Equip. 12 Pumping Equip. 120 Water Treatment Equip. 130 Distribution Reservoirs 131 Transmission and Distribution Mains 132 Services 133 Maters and Moter Install.				Sei	wp	16-3
11 Promping Equip. 11 Promping Equip. 20 Water Transment Equip. 30 Distribution Reservoirs 33 Distribution and Distribution Mains 33 Services				Sec	wp	16-3
11 Prumping Equip. 11 Prumping Equip. 12 Prumping Equip. 13 Distribution Reservoirs 13 Transmission and Distribution Mairus 13 Services 14 Meters and Meter Install.	1,638	,		Sec	wP	16-3

AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 422-W Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Dkr 080121-WS; ACN 08-093-1-1 Description:

301 Oii						
101 Organization	-				•	
302 Franchises	-		•		-	
303 Land	20,100	20,100	_	20,100	_	-
304 Structures & Improvements	53,548	334,215	(280,667)	334,215	(280,667)	
305 Collecting & Impounding	•		_		•	
306 Lake, River & Other	_		_		<u>.</u> .	
307 Wells & Springs	102,462	37,147	65,315	37,147	65,315	
308 Infiltration Galleries and Tunnels			_			
309 Supply Mains	62,340	50,431	11,909	50,431	11,909	
310 Power Generation Equip.	48,938	41,570	7,368	41,570	7,368	
311 Pumping Equip.	28,697	8,676	20,021	8,676	20.021	
320 Water Treatment Equip.	17,259	70,692	(53,433)	70,692	(53,433)	
30 Distribution Reservoirs	13,287	1,151	12,136	1,151	12,136	
331 Transmission and Distribution Mains	340,836	129,619	211,217	129,619	211,217	
333 Services	16,352	16,999	(647)	16,999	(647)	
334 Meters and Meter Install.	111,385	101,460	9,925	101,460	9,925	
335 Hydrania	•		•	,		
336 Backflow Prevention Devices	-		_		-	
39 Other Plant And Misc.	_				-	
340 Office Furniture & Equip.	-				_	
341 Trans. Equip.	•		_		_	
342 Stores Equip.	•				<u>.</u>	
343 Tools, Shop and Garage Equip.	4,037	4,037		4,037	(4)	
344 Lab Equip	-	•	-	•	•	
345 Power Operated Equip.	(1,943)		(1,943)	_	(1,943)	
346 Communication Equip.	•		•			
347 Misc. Equip.	5,995	7,400	(1,405)	7,400	(1,405)	
348 Other Tangible Plant	-					

22-3,5 +22-36

nothing was found to determine the source of this (250) relatively insignificant total difference. CPR records by account were inherited from Aquasousce via aquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

1999 audit workpapers on file were reviewed, but

Source: Docker 991001-WU, PSC-001389-PAA-WU Issued 1/31/2000

2007 **August Rec** 823,497 861,054 (204) Allocations

823,293

GL 823,497 823,497

Immederial variana Pass a

303 Land 304 Structures & Improvements 307 Wells & Springs

309 Supply Mains

310 Power Generation Equip.

AQUA UTILITIES FLORIDA, INC SEBRING LAKES Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 422-W Plant Additions & Retirements - Water

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

Description:

Description	Test Period	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003
	10/31/2001									
301 Organization	•	•		-						-
302 Franchises	-			-			_			_
303 Land	4,800			4,800			4,800			4,800
304 Structures & Improvements	36,656	-		36,656	-		36,656			36,656
305 Collecting & Impounding	•			-						-
306 Lake, River & Other	•									
307 Wells & Springs	42,040	-		42,040			42,040	_		42,040
308 Infiltration Galleries and Tunnels	-			-						-
309 Supply Mains				-			_			-
310 Power Generation Equip.	· -			•						
311 Pumping Equip.	44,858	-		44,858	-		44,858	_		44,858
320 Water Treatment Equip.	5,125	-		5,125	-		5,125	-		5,125
330 Distribution Reservoirs	36,712	-		36,712	-		36,712	_		36,712
331 Transmission and Distribution Mains	118,757	-		118,757	-		118,757	-		118,757
333 Services	740	-		740			740	_		740
334 Meters and Meter Install.	5,892	-		5,892			5,892	1,630		7,522
335 Hydrants	•			-			-			-
336 Backflow Prevention Devices	-			-						_
339 Other Plant And Misc.	-			-			-			
340 Office Furniture & Equip.	•			-	•					
341 Trans. Equip.	-			-			-			-
342 Stores Equip.	•			•			_			-
343 Tools, Shop and Garage Equip.	-			-			-			_
344 Lab Equip	-			-			-			
345 Power Operated Equip.	•			-			•			•
346 Communication Equip.	-			-			-			-
347 Misc. Equip.	-			-			•			-
348 Other Tangible Plant										_
Water Plant	295,580			295,580	-		295,580	1,630		297,210
	ok					.:				<u> </u>

Source: Docket 011401-WU, PSC-02-0651-PAA-WU

Issued 5/13/2002

as per utility: 315,702 Variance:

AQUA UTILITIES FLORIDA, INC

SEBRING LAKES

Rate Case

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

Certificate 422-W

Plant Additions & Retirements - Water

Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 080121-WS; ACN 98-093-1-1

Aqua Utilitles Florida, Inc.

Description	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization			_			-				
302 Franchises			-			-				
303 Land			4,800			4,800			4,800	
304 Structures & Improvements	-		36,656	-		36,656			36,656	
305 Collecting & Impounding			•							
306 Lake, River & Other									-	
307 Wells & Springs			42,040			42,040	601		42,64 l	
308 Infiltration Galleries and Tunnels						· -				
309 Supply Mains			_			-			-	
310 Power Generation Equip.			-	3,628		3,628	40,539		44,167	812
311 Pumping Equip.			44,858	•		44,858	4,820		49,678	8,781
320 Water Treatment Equip.	1,492		6,617	1.555		8,172	•		8,172	730
330 Distribution Reservoirs	-•		36,712			36,712			36,712	
331 Transmission and Distribution Mains	-		118,757	5,219		123,976	17,627		141,603	2.821
333 Services	-		740	2,137		2,877			2,877	
334 Meters and Meter Install.	(3,200)		4,322			4,322	6,623	1,424	9,521	22,647
335 Hydrants	• • •		-				-	•	_	
336 Backflow Prevention Devices			-			-	547		547	
339 Other Plant And Misc.			-	601		601			601	
340 Office Furniture & Equip.			_			-		•		
341 Trans. Equip.			_			-				
342 Stores Equip.			-						_	
343 Tools, Shop and Garage Equip.			-			-				
344 Lab Equip			_			-	12,295		12,295	1,329
345 Power Operated Equip.			-			-			-	•
346 Communication Equip.			-			-			-	
347 Misc. Equip.			-			•				
348 Other Tangible Plant						-			-	
Water Plant	(1,708)	-	295,502	13,140		308,642	83,052	1,424	390,270	37,120

Source: Docket 011401-WU, PSC-02-0651-PAA-Wi Issued 5/13/2002

328,764

410,392 120 123)

Variance: (100 (100)

Historical Year Ended December 31, 2007
Dkt 080121-WS: ACN 08-093-1-1 Description:

AQUA UTILITIES FLORIDA, INC SEBRING LAKES Rate Case Dkt 080121-WS ACN 08-093-1-1

Certificate 422-W

Plant Additions & Retirements - Water

Description	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 Organization		•		-		
302 Franchises		-		-		-
303 Land		4,800	4,800		4,800	_
304 Structures & Improvements	,	36,656	36,656		36,656	ιĐ
305 Collecting & Impounding				-		
306 Lake, River & Other		•		-		
307 Welts & Springs	201	42,440	42,440	-	42,440	(0
308 Infiltration Galleries and Tunnels	•	•			-•	-
309 Supply Mains		_		_		
310 Power Generation Equip.		44,979	44,979	_	44,979	Ü
311 Pumping Equip.	6,728	51,731	51,731		51.731	ก
320 Water Treatment Equip.	498	8,404	8,404		8,404	ıd
330 Distribution Reservoirs		36,712	36,712	-	36.712	0
331 Transmission and Distribution Mains	3,405	141,019	151,689	(10,670)	151,689	(10,670
333 Services	•••	2,877	6.099	(3,222)	6,099	(3.222
334 Meters and Meter Install.	11,393	20,775	27,005	(6,230)	27,005	(6,230
335 Hydrants	•	•			•	
336 Backflow Prevention Devices		547	548	(1)	548	(1
339 Other Plant And Misc.		601	601		601	ti
340 Office Furniture & Equip.		_		-		-
341 Trans. Equip.		-				
342 Stores Equip.		-		-		-
343 Tools, Shop and Garage Equip.		-		-		
344 Lab Equip	•	13,624	13,624	_	13,624	(0
345 Power Operated Equip.		•	***	-		•
346 Communication Equip.		-				
347 Misc. Equip.		_		_		
348 Other Tangible Plant		•				
Water Plant	22,225	405,165	425,288	出程27年7年	425 288	

Source: Docket 011401-WU, PSC-02-0651-PAA-Wi

Issued 5/13/2002

2007 **Annual Rpt** MFR 425,287 430,335 Allocations GL CPR 425,288 425,288

See WP 16-4.3 for conclusion. &

AQUA UTILITIES FLORIDA, INC SEBRING LAKES Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 422-W Plant Additions & Retirements - Water

Descriptios	12/31/2007	MFR	Variance	CPR	Variance	
301 Organization	-		-		-	
302 Franchises	-		-		•	
303 Land	4,800	4,800		4,800	-	
304 Structures & Improvements	. 36,656	36,656	-	36,656	(0)	
305 Collecting & Impounding	-		-			
306 Lake, River & Other	•				16	
307 Wells & Springs	42,440	42,440	-	42,440	ίθχ	
308 Infiltration Galleries and Tunnels						
309 Supply Mains			-		-	
310 Power Generation Equip.	44,979	44,979	-	44,979	0	
311 Pamoing Emile.	51,731	51,731		51,731	0	
320 Water Treatment Equip.	8,404	8,404	-	8,404	(0)	
310 Distribution Reservoirs	36.712	36,712		36,712	4)	
331 Transmission and Distribution Mains	141,019	151,689	45,10,670)	151,689	(10,670)	16-4.6
333 Services	2.877	6,099	(3,222)	6,099	(3,322)	i i
334 Meters and Meter Install.	20,775	27,005	4 (0.30)	27,005	(6.230)	上
335 Hydrants		•		•		
336 Backflow Prevention Devices	547	548	(1)	548	(1)	
339 Other Plant And Misc.	601	601		501	o o	
340 Office Furniture & Equip.			_			
341 Trans. Eccirc.	•		-			
342 Stores Equip.						
343 Tools, Shop and Garage Equip.			-		-	
344 Lab Equip	13,624	13.624	_	13.624	in	
345 Power Operated Equip.				•		
346 Communication Equip.	-		-			
347 Misc. Equip.			-		-	Day C
348 Other Tangible Plant			-		-	TOV L
						The different
			TABLE 			bishlighted a
						by account w

ce dates back to 10/31/2001 as

Audit Exception No. 2. CPR records by account were inherited from Aquasource via aquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably

405,165 Source: Docker 011401-WU, PSC-02-0651-PAA-WI 2007 Issued 5/13/2002

22-4.5 MFR + 22-4.6 Assual Rpt 425.287 430.335

Allocations

GL CPR 425,288 425,288 rate case and was excluded from rate base.
See Audit Finding 4.00

SOURCE LS



07/27/08

ORDER NO. PSC-02-0651-PAA-WU DOCKET NO. 011401-WU PAGE 5

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dist \$80121-WS; ACN 08-093-1-1
Description:

Because the utility's remaining system is being transferred to AquaSource, Heartland will not longer be a utility. Therefore, we find that no action is necessary at this time with regard to Heartland's failure to maintain its books according to the NARUC Uniform System of Accounts. However, AquaSource is hereby reminded that it must maintain utility books and records pursuant to Rule 25-30.115(1), Florida Administrative Code.

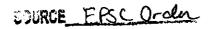
Audit Exception No. 2. According to the audit, Heartland's water utility-plant-in-service (UPIS) account is understated. Heartland's books and records include the original cost associated with the water infrastructure for the Lakes system. The utility's general ledgers confirm that a portion of the contributions-in-aid-of-construction (CIAC) is not reflected in UPIS.

The utility received grants totaling \$297,010 from DEP in 1998 to construct a stand-alone water system to serve the Lakes development. In addition, the utility collected \$13,892 in meter installation and customer connection charges pursuant to the utility's approved service availability policy. Therefore, it appears that the cost of the water system was fully funded by DEP grants. However, our audit staff was unable to verify the utility costs associated with the customer meter installations and customer connections.

The audit found that UPIS accounts should be increased to reflect the plant costs associated with the meter installations and customer connections. The accounts that would be increased are Meters by \$10,670 D Services by \$3,222, and Transmission and Distribution Equipment by \$6,230 D However, without the supporting documentation, we find that the adjustments to UPIS should not be made. Because all utility costs were funded by DEP, the utility's collection of meter installation and customer connection costs result in contributions in excess of the plant costs. Therefore, we find that the utility's rate base shall not be adjusted to record the contributed property in UPIS.

Audit Exception No. 3. The utility's books for Lakes, as of December 31, 2001, contained incorrect depreciation because of using wrong depreciation rates. Depreciation for Distribution Reservoirs, Services, and Water Treatment Equipment was recalculated pursuant to Rule 25-30.140, Florida Administrative

ED = 20, 122 11-4,3



Aqua Utilities Florida, Inc.

Rate Case Audit
Historical Year Ended December 31, 2007
Dist 080121-WS; ACN 08-093-1-1

Page 1 of 1

08/13/08

COURCE à Referenced

16.4.5

Historical Year Ended December 31, 2007

Description:

Dk. 080121-WS: ACN 08-093-1-1

Water Sys#

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account Test Year Average belence

Sebring Lakes Docket No. 089121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Preparer: D.Dobiac

Explanation: Plant in service adjustments recommended as per audit, ACN 08-093-1-1

No.	Account INTANGIBLE PLANT 301.1 Organization 302.1 Franchizes 309.1 Other Plant & Misc. SOURCE OF SUPPLY & PUN 303.2 Land & Land Right 304.2 Structures & Impro 305.2 Collect. & Impound 306.2 Lake, River & Other 307.2 Wells & Springs 107.2 Wells & Springs 108.2 Infiltration Gailerier 309.2 Supply Meins 310.2 Power Generation 311.2 Pumping Equipme 339.3 Cher Plant & Misc WATS 304.3 Structures & Impro 311.3 Pumping Equipme 329.3 Water Treatment Ec TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.3 Supply Meins 329.3 Cher Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 304.9 Structures & Impro 305.4 Structures & Impro 307.2 Structures & Impro 308.4 Structures & Impro 309.4 Structures & Impro	Equipment IPING PLANT s vements Reservoirs r Intekes 8. Turnets Equipment rt Equipment st cuipment cuipment Equipment Equipment Equipment Equipment Equipment	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	_ Oct	Nov		Bolance
2 3 3 3 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 27 28 29 30 31 32 33 32	301.1 Organization 302.1 Franchises 308.1 Other Plant & Misc. SOURCE OF SUPPLY & PUN 303.2 Land & Land Right 303.2 Collect. & Impound 308.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Infiltration Gallerier 309.2 Supply Mains 310.2 Power Generation. 311.2 Pumping Equipme 319.2 Other Plant & Misc. WATER TREATMENT PLANT 303.3 Land & Land Right 303.4 Structures & Impro 311.3 Pumping Equipme 320.3 Water Treatment 320.3 Cher Plant & Misc. TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.3 Supply Mains 320.3 Structures & Impro 311.3 Pumping Equipme 320.3 Water Treatment & Misc. TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.4 Pumping Equipme	IPING PLANT s vernents Reservoirs r intakes s. 6. Turnets Equipment rt t. Equipment rs sevements rt Lequipment Equipment rt Sevements rt Lequipment Lequipment Sevements rt Sevements													
2 3 3 3 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 12 23 24 25 28 27 28 29 30 31 32 33 32	301.1 Organization 302.1 Franchises 308.1 Other Plant & Misc. SOURCE OF SUPPLY & PUN 303.2 Land & Land Right 303.2 Collect. & Impound 308.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Infiltration Gallerier 309.2 Supply Mains 310.2 Power Generation. 311.2 Pumping Equipme 319.2 Other Plant & Misc. WATER TREATMENT PLANT 303.3 Land & Land Right 303.4 Structures & Impro 311.3 Pumping Equipme 320.3 Water Treatment 320.3 Cher Plant & Misc. TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.3 Supply Mains 320.3 Structures & Impro 311.3 Pumping Equipme 320.3 Water Treatment & Misc. TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.4 Pumping Equipme	IPING PLANT s vernents Reservoirs r intakes s. 6. Turnets Equipment rt t. Equipment rs sevements rt Lequipment Equipment rt Sevements rt Lequipment Lequipment Sevements rt Sevements													
3 33 33 34 5 5 5 5 6 7 8 9 10 11 12 3 3 14 15 16 17 18 19 20 21 22 23 24 25 27 28 29 30 31 32 33 32	302.1 Franchises 339.1 Other Plant & Misc. SOURCE OF SUPPLY & PUN 303.2 Land & Land Right 304.2 Structures & Impro 306.2 Collect. & Impound 306.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Inflitration Galilerier 309.2 Supply Mains 310.2 Power Generation 311.2 Pumping Equipmes 309.3 Land & Land Right 303.3 Land & Land Right 303.4 Structures & Impro 303.3 Other Plant & Misc. TRANSMISSION & DISTRIBL 303.4 STRUCTURE & Misc. 304.4 STRUCTURE & Misc. 311.4 Pumping Equipmes 304.5 STRUCTURE & Misc. 305.4 Land & Land Right 305.4 Land & Land Right 305.4 STRUCTURE & Misc. 311.4 Pumping Equipmes 304.3 STRUCTURE & Misc. 311.4 Pumping Equipmes 311.4 Pumping Equipmes	IPING PLANT s vernents Reservoirs r intakes s. 6. Turnets Equipment rt t. Equipment rs sevements rt Lequipment Equipment rt Sevements rt Lequipment Lequipment Sevements rt Sevements													
4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	339.1 Other Plant & Misc. SOURCE OF SUPPLY & PUM 303.2 Land & Land Right 304.2 Structures & improv 305.2 Collect. & impound 306.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Infiltration Gallerier 309.2 Supply Mains 311.2 Power Generation 311.2 Pumping Equipmes 339.2 Other Plant & Misc WATER TREATMENT PLANT 303.3 Land & Lend Right 304.3 Structures & Impro 311.3 Pumping Equipmes 339.3 Other Pient & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 304.9 Structures & Impro 305.4 Land & Land Right 305.4 Structures & Impro 306.4 Structures & Impro 307.4 Structures & Impro 308.4 Structures & Impro 309.9 Structures & Impro 309.9 Structures & Impro 309.9 Structures & Impro 311.3 Supply Structures & Impro 311.4 Structures & Impro 311.4 Structures & Impro 311.4 Structures & Impro	IPING PLANT s vernents Reservoirs r intakes s. 6. Turnets Equipment rt t. Equipment rs sevements rt Lequipment Equipment rt Sevements rt Lequipment Lequipment Sevements rt Sevements													
5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	SOURCE OF SUPPLY & PUN 303.2 Land & Land Right 304.2 Structures & Impro 305.2 Collect. & Impound 306.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Inflitration Gallerier 309.2 Supply Meins 310.2 Power Generation 311.2 Pumping Equipmen 339.2 Other Plant & Misc WATER TREATMENT PLANT 303.3 Land & Lend Right 304.3 Structures & Impro 311.3 Pumping Equipme 323.3 Cother Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.3 Structures & Impro 311.3 Pumping Equipmen 329.3 Cother Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.4 Pumping Equipmen 304.3 Structures & Impro 311.4 Pumping Equipmen 311.4 Pumping Equipmen 311.4 Pumping Equipmen	IPING PLANT s vernents Reservoirs r intakes s. 6. Turnets Equipment rt t. Equipment rs sevements rt Lequipment Equipment rt Sevements rt Lequipment Lequipment Sevements rt Sevements												·	
6 7 8 9 10 9 11 12 13 13 14 15 16 17 18 19 20 21 17 22 23 24 25 27 28 29 30 31 32 33	303.2 Land & Land Right 304.2 Structures & Impro 305.2 Collect. & Impound 308.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Inflitration Gallerier 309.2 Supply Meins 310.2 Power Generation 311.2 Pumping Equipme 309.3 Land & Lend Right 303.3 Land & Lend Right 303.3 Velev Piart & Misc Water Treatment 311.3 Pumping Equipme 320.3 Wells Treatment 320.3 Cher Piart & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 303.4 Structures & Impro 311.4 Pumping Equipme 304.3 Structures & Impro 311.4 Pumping Equipme	s vements Reservoirs r intekes s. 6. Turmels Equipment nt . Equipment r s vements r t quipment . Equipment r t quipment . Equipment r t quipment . Equipment													
7 8 99 30 110 111 20 31 14 31 15 16 W 17 17 18 31 17 18 32 22 23 24 25 26 27 28 29 30 31 32 33	304.2 Structures & Impro 305.2 Collect. & Impound 306.2 Lake, River & Othe 307.2 Wells & Springs 308.2 Infiltration Gallerier 309.2 Supply Meins 310.2 Power Generation 311.2 Power Generation 311.2 Other Plant & Misc WATER TREATMENT PLANT 303.3 Land & Land Right 304.3 Structures & Impro 311.3 Pumping Equipmes 339.3 Other Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmes 311.4	vements Reservoirs r Intakes 8. Turnets Equipment rt Equipment s vements rt quipment Equipment TION PLANT s vements													-
8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	305.2 Collect. & Impound Lake, River & Othe Welfis & Springs Inditration Gallerier 309.2 Supply Mains 310.2 Power Generation 311.2 Pumping Equipmer 339.3 Land & Lend Right 304.3 Structures & Impound 11.3 Pumping Equipmer 339.3 Cither Piert & Misc TRANSMISSION & DISTRIBL 303.4 Structures & Impound 11.4 Structures & Impound 11.3 Supplier Supplin	Reservoirs r Intakes s & Turnets Equipment it . Equipment s s vements it it cuipment it Equipment it cuipment TION PLANT s s vements													-
10 30 11 30 11 12 3 3 14 3 3 15 5 8 16 17 18 3 3 19 20 3 22 22 22 22 22 22 22 22 22 22 22 22 2	307.2 Wells & Springs 308.2 Infiltration Galleries 309.2 Supply Meins 310.2 Power Generation 311.2 Pumping Equipmes 339.2 Other Plant & Misc 340.3 Structures & Impro 311.3 Pumping Equipmes 320.3 Weter Treatment & 339.3 Cither Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmes 904.4 Structures & Impro 311.4 Pumping Equipme	s & Turnels Equipment t Equipment s vements r t quipment Equipment Equipment TION PLANT s vements													
11 31 31 31 31 31 31 31 31 31 31 31 31 3	308.2 Infiltration Gallerier 309.2 Supply Mains 310.2 Power Generation 311.2 Power Generation 311.2 Other Plant & Misc WATER TREATMENT PLANT 303.3 Land & Land Right 304.3 Structures & Impro 311.3 Pumping Equipmes 320.3 Water Treatment & 339.3 Other Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 90.00000000000000000000000000000000000	Equipment t Equipment s s vements tt cquipment . Equipment . Equipment . TION PLANT 5 vements													
12 31 33 14 33 14 33 16 16 W 17 33 19 20 33 22 23 24 25 28 27 28 29 30 31 32 33 32	309.2 Supply Meins 310.2 Power Generation 311.2 Pumping Equipmer 339.2 Other Plant & Misc WATER TREATMENT PLANT 304.3 Structures & Impro 311.3 Pumping Equipmer 320.3 Water Treatment & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmer 311.4 Pumping Equipmer 311.4 Pumping Equipmer	Equipment t Equipment s s vements tt cquipment . Equipment . Equipment . TION PLANT 5 vements												·	
13 3 14 3 3 14 3 3 15 5 16 5 7 17 3 18 3 3 19 20 3 22 22 22 23 24 25 25 26 27 28 29 30 31 32 3 32 3 32	310.2 Power Generation 311.2 Pumping Equipmes 339.2 Other Plant & Miss WATER TREATMENT PLANT 303.3 Land & Lend Right 304.3 Structures & Impro 320.3 Water Treatment E 339.3 Cither Plant & Miss TRANSMISSION & DISTRIBL 330.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmes Pumping Equipmes	nt . Equipment Equipment												·	
14 3 15 3 15 16 3 17 18 3 19 3 22 1 22 24 3 25 28 3 29 3 3 32 3 32 3 32 3 32	311.2 Pumping Equipmer 339.2 Other Plant & Misc WATER TREATMENT PLANT 303.3 Land & Lend Right 304.3 Structures & Impro 311.3 Pumping Equipmer 320.3 Water Treatment & 339.3 Other Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmer	nt . Equipment Equipment													
15 3:16 W 17 3:16 19 3:21 22 T 23 3:26 3:26 3:27 28 3:29 3:31 3:2 3:32 3:32	SS9.2 Other Plant & Misc WATER TREATMENT PLANT 303.3 Land & Land Right 304.3 Structures & Impro 311.3 Pumping Equipmes 339.3 Other Piert & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmes	Equipment s vements it cuipment Equipment TION PLANT s vements													
16 W 17 33 19 3 19 20 3 21 22 3 3 22 25 3 26 3 27 28 3 3 29 3 3 32 3 32 3 32	WATER TREATMENT PLANT 303.3 Land & Land Right 304.3 Structures & Impro 311.3 Pumping Equipme 320.3 Water Treatment & 339.3 Other Plant & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipme	s vements nt cquipment : Equipment ITION PLANT 5 vements													•
17 3 18 3 19 3 20 3 21 3 22 T 22 T 23 24 3 25 3 26 3 27 3 28 3 29 3 30 3 31 3 32 3	303.3 Land & Lend Right 304.3 Structures & Impro 311.3 Pumping Equipme 320.3 Water Treatment E 339.3 Cither Plant & Misc TRANSMISSION & DISTRIBI 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipme	è vements nt cupant sur la cup													•
16 3 19 3 20 3 21 3 22 T 23 3 24 3 25 3 26 3 27 3 28 3 29 3 30 9 31 3	304.3 Structuree & Impro 311.3 Pumping Equipme 320.3 Weter Treatment & 339.3 Other Plent & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structuree & Impro 311.4 Pumping Equipme	vements nt cuipment . Equipment FTION PLANT s vements													•
19 3 20 3 21 3 22 T 23 3 24 3 25 3 27 3 28 3 29 3 30 3 31 3 32 3	311.3 Pumping Equipme 320.3 Water Treatment E 320.3 Chier Pient & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipme	nt quipment . Equipment . Filion PLANT s vements													:
20 3 21 3 22 T 23 3 24 3 25 3 26 3 27 3 28 3 30 3 31 3 32 3	320.3 Water Treatment E 339.3 Cither Pient & Misc TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipme	quipment . Equipment ITION PLANT 5 vements													•
21 3 22 T 23 3 24 3 25 3 26 3 27 3 28 3 29 3 30 3 31 3 32 3	339.3 Other Piert & Misc TRANSMISSION & DISTRIBU 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmer	. Equipment ITION PLANT 5 vements													-
22 T 23 3 24 3 25 3 26 3 27 3 28 3 29 3 30 3 31 3 32 3	TRANSMISSION & DISTRIBL 303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipmen	ITIÓN PLANT s vements													•
23 3 24 3 25 3 26 3 27 3 28 3 29 3 30 3 31 3	303.4 Land & Land Right 304.4 Structures & Impro 311.4 Pumping Equipme	s vaments													-
24 3 25 3 26 3 27 3 28 3 29 3 30 3 31 3 32 3	304.4 Structures & Impro 311.4 Pumping Equipme	vements													•
25 3 28 3 27 3 28 3 29 3 30 3 31 3 32 3	311.4 Pumping Equipme														
26 3 27 3 28 3 29 3 30 3 31 3 32 3															
27 3 28 3 29 3 30 3 31 3 32 3	330.4 Distr. Reservoirs 8														
28 3 29 3 30 3 31 3 32 3		tion Mains 14 식소 (10.670	(10.670)	(10.670)	(10,670)	(10,670)	(10,670)	(10.670)	(10,670)	(10,670)	(10,870)	(10,670)	(10,870)	(10,670)	(10,670)
29 3 30 3 31 3 32 3	333.4 Services	(3,222			(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(3.222)	(3,222)	(3,222)	(3,222)
30 3 31 3 32 3	334.4 Meters & Meter Inc				(6,230)	(6,230)	(6,230)	(6,230)	(8,230)	(6,230)	(8,230)	(6,230)	(6,230)	(8,230)	(6,230)
31 3 32 3	335.4 Hydrants	£ ,		, (-,,		1-4	,		10207		,		10,200		, ,
	336.4 Backflow Prevention	on .													-
	339.4 Other Plant & Misc	:. Equipment													_ •
33 0	GENERAL PLANT														4
34 3	303.5 Land & Land Right	\$													9
	304.5 Structures & Impro														ચ
	340.5 Office Furniture &														4
	340.61 Computer Equipme														6
	341.5 Transportation Eq	alpment													7
	342.5 Stores Equipment														Jaranced
	343.5 Tools, Shop & Gar														~~~
	344.5 Laboratory Equipm														\sim
	345.5 Power Operated E														
	346.5 Communication Ed 347.5 Miscellaneous Equ	PURPLECIE Annual													V
	347.5 Miscellaneous Equ 348.5 Other Tangible Pla														ZY CD
46	TOTAL		(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	720 1225	(20,122)	(20,127)
			, 150,022	, 124,146	(ev, .w.)	100,124)	(80) (PE)	(20),22)	100/100/	(20,122)	(av) (ac)	(20,122)	(64,164)	(40,142)	
47	Subtotal Land &	Land Rights					1 6	^							Ç
							1.7	/1		١.		e slu	0.	J	Ţ.*.

be reduced by 20,122 Secondit finding 4.80

Schedule of Water Depreciation Expense By Primary Account

Test Year Average belance Sebring Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007 Dkt_080121-WS; ACN 08-093-1-1

Description:

Florida Public Service Commission

Preparer: D.Dobiec

Explanation: Depreciation expense adjustments recommended as per audit, ACN 08-093-1-1

PSC Tuel Re Li	ha	Acct	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(†5 Y11
	No.	No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	
	1	INTANGII	BLE PLANT												-	
.0250	2	301.1	Organization		_	-	_	_	_	_	_	_	_	_	_	
0250	3	302.1	Franchises	_	_	_	_	_	_	_	_			_		
0556	4	339.1	Other Plant & Misc, Equipment		_		_	_	_	-	_		-	-	-	
	5		OF SUPPLY & PUMPING PLANT	_	_	•	•	_	•		•	•	-	-	-	
0000	ĕ	303.2	Land & Land Rights													
0333	7	304.2	Structures & Improvements	-	-	•	-	-	-	-	•	-	-	-	-	
0200	8	305.2	Collect. & Impound Reservoirs	•	-	•	-	-	•	•	•	-	•	-	•	
0250	9	305.2	Lake, River & Other Intakes	-	-	•	-	-	•	-	-	-	• .		•	
0233	10	307.2	Wells & Springs	-	-	-	-	-	-	-	-	-	-	-	•	
0333 0250	11	308.2	infiltration Galleries & Tunnels	•	-	-	-	-	-	-	•	-	-	-	-	
				-	-	-	-	-		-	•	-	-	-	•	
0286	12	309.2	Supply Mains		•	-	-	-	•	-	•	•	-	•	•	
0500	13	310.2	Power Generation Equipment	•	•	-	-	•	•	-	-	-		-	-	
0600	14	311.2	Pumping Equipment	-	•	-	-	-	•	•	-	•	-	-		
0556	15	339.2	Other Plant & Misc. Equipment	•	•	•	-	-	-	•	•	•	-	•	•	
	16		REATMENT PLANT													
0000	17	303.3	Land & Land Rights	•	-	-	_	-	-	-	-	_	_	_	-	
3313	18	304,3	Structures & Improvements	-	•	_	_	-	_		_			_	_	
0500	19	311.3	Pumping Equipment		•		_	_						_		
D455	20	320.3	Water Treatment Equipment	_	-	-	_	_	_	•		-	_	_	_	
D556	21	339.3	Other Plant & Misc. Equipment		_	_	_	-			_	_		_	_	
	22	TRANSM	ISSION & DISTRIBUTION PLANT										_	_	-	
0000	23	303.4	Land & Land Rights			_	_	_	_	_	_	_	_			
0313	24	304.4	Structures & Improvements		_	_	_	-	_	_	_	-		-	-	
0500	25	311.4	Pumping Equipment	_	_	_	_	_			_	•	-	•	-	
0286	26	330.4	Distr. Reservoirs & Standpipes	_	_	_	_			-	-	-	-	•	•	
0233	27	331.4	Transm. & Distribution Mains	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)			
0250	28	333.4	Services	(7)	(7)	(7)	(7)	(7)	(7)					(21)	(21)	
0500	29	334.4	Meters & Meter installations	(26)	(26)	(26)	(26)	(26)	(26)	(7)	(7)	(7)	(7)	(7)	(7)	
0222	30	335.A	Hydrants	(20)	(20)	(20)	(20)	(20)	(20)	{26}	(26)	(26)	(26)	(26)	(26)	
0667	31	336.4	Backflow Prevention	•	•	-	-	-	-	-	-	-	-	-	-	
0400	32	339.4	Other Plant & Misc. Equipment	•	•	-	-	•	•	•	•	-	-	-	•	
V-100	33	GENERA	DURITHIK & MICC. EQUIPHISIR	-	-	•	-	-	-	-	-	-	-	-	-	
0000	34	303.5	Land & Land Rights													
.0250	35	304.5		-	-	-	-	-	•	-	-	-	-	-	•	
			Structures & Improvements	•	-	-	-	•	-	-	•	-	•	-	-	
0687	38	340.6	Office Furniture & Equipment	-	-	•	-	•	•	•	•	-	-	-	-	
1667	37	340.51	Computer Equipment	=	-	-	_		•	•	•	-	-	-	-	
1667	38	341.5	Transportation Equipment	-	-	-	-	-	-	-	•	•	•	-	-	
0556	39	342.5	Stores Equipment	-	-	•	•	•	-	•	-	-	•	-	-	
0625	40	343.5	Tools, Shop & Garage Equipment	-	-	-	-	-	-	•	•	•	-	_	-	
0667	41	344.5	Laboratory Equipment	•	-	-	•	-	•	-	-	-		_		
0833	42	345.5	Power Operated Equipment	-	•	-	-	-	-	-	•			-		
.1000	43	348.5	Communication Equipment	-	-	-	-	•	_		-	-	-	-		
.0667	44	347.5	Miscellaneous Equipment	•	•	•	-	-	-	-	-		-	_	-	
.1000	45	348.5	Other Tangible Plant	•	•	-	-	•	-	-	•	•	-	-	•	
	45	TOTA		(53)	(53)	(53)	(53)	(53)								_

Note: Deputiation Expense should be reducedly \$1040. See audit Sinding 4. 2:

Florida Public Service Commission

Test Year Average balance Sebring Lakes Docket No. 980121-WS

Historical Year Ended December 31, 2007

Description:

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

Preparer: D.Dobiac

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Plant in service adjustments recommended as per audit, ACN 08-093-1-1

e	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(0)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	Мау	Jun	Jui	Aug	Sep	Oct	Nov	12/2007	Bálánc
1	INTANGIE	LE PLANT														
2	301.1	Organization														
3	302.1	Franchiees														
4	339.1	Other Plant & Misc. Equipment				*										
5	SOURCE	OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
8	305.2	Collect, & Impound Reservoirs														
9	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs														
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains														
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16	WATER T	REATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements														
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment														
21	339.3	Other Plant & Misc. Equipment														
22	TRANSM	ISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes														
27	331.4	Transm. & Distribution Mains 16.	시.도 (1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,5
28	333.4	Services	1 (504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	(504)	
29	334.4	Meters & Meter Installations	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(1, 949)	(1,949)	(1,949)	(1,9
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33	GENERA															
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment														
37	340.51	Computer Equipment														
38	341.5	Transportation Equipment														
39	342.5	Stores Equipment														
40	343.5	Tools, Shop & Garage Equipment														
41	344.5	Laboratory Equipment														
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment														
45	348.5	Other Tangible Plant												_		
48	TOTA	•	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,005)	(4,0

Note: the 13 ma average balance for accumulated depreciation should be reduced by \$ 4005. See audit finding 4.2



AQUA UTILITIES FLORIDA, INC LAKE OSBOURNE ESTATES

Rate Case

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

Certificate 53-W

Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 880121-WS; ACN 08-093-1-1
Description:

Description	Test Period	Additions	Retirements	12/31/1997	Additions	Retirements	12/31/1998	Additions	Retirements	12/31/1999	Additions
	12/31/1996										
30) Organization	870			870			870	6,413		7,283	1,205
302 Franchises	•	-		-			-			-	
303 Land	-			•			-			-	
304 Structures & Improvements	-	-		-			-			-	
305 Collecting & Impounding	•			-			•			-	
306 Lake, River & Other	•			-			•			•	
307 Wells & Springs	•			•			-			-	
308 Infiltration Galleries and Tunnels	-			-			-			-	
309 Supply Mains	1,700			1,700			1,700			1,700	
310 Power Generation Equip.	•	-		-	•		•			-	
311 Pumping Equip.	-	-	-	-	-		-			-	
320 Water Treatment Equip.	-	-	-	-	-		•			•	•
330 Distribution Reservoirs	-			-			-			-	
331 Transmission and Distribution Mains	82,335	-		82,335	-		82,335			82,335	-
333 Services	-			-			-			-	•
334 Meters and Meter Install.	15,963	811	-	16,774	100	•	16,874			16,874	776
335 Hydrants	•			-			-			•	
336 Backflow Prevention Devices	-			-			-			-	
339 Other Plant And Misc.	18,593			18,593			18,593			18,593	
340 Office Furniture & Equip.	-	689	726	(37)			(37)			(37)	
34) Trans. Equip.	-	•	-	-			-			-	
342 Stores Equip.	-			-			-			-	
343 Tools, Shop and Garage Equip.	-		-	-	-		-			-	
344 Lab Equip	•			-			-			-	
345 Power Operated Equip.	-			-			-			•	
346 Communication Equip.	-		•	-			-			~	
347 Misc, Equip.	•			-			-			-	
348 Other Tangible Plant											
Water Plant	119,461	1,500	726	120,235	100	-	120,335	6,413		126,748	1,981

Source: Decket 961535-WU, PSC-97-1149-FOF-WU

Issued 9/30/1997

as per utility: 123,524 Variance: 123,524 123,624 (3,289) Same Assalanced

Historical Year Ended December 31, 2007
Dkt 980121-WS; ACN 08-093-1-1

Description:

AQUA UTILITIES FLORIDA, INC LAKE OSBOURNE ESTATES

Rate Case

Dkt 980121-WS ACN 08-093-1-1

Certificate 53-W

Plant Additions & Retirements - Water

Description	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Rettrements	12/31/2002	Additions	Retirements	12/31/2003
301 Organization		8,489			8,488			8,488		7,618	870
302 Franchises		-			-			-			-
303 Land		-			•			-			•
304 Structures & Improvements			-			-		-			-
305 Collecting & Impounding		-			-			-			-
306 Lake, River & Other		-			-			•			-
307 Wells & Springs		-	_		•	_		-	-		-
308 Infiltration Galleries and Turnels		-			-	-		-	~		-
309 Supply Mains		1,700	_		1,700	•		1,700			1,700
310 Power Generation Equip.		-	-		-	_		•			-
311 Pumping Equip.		_	-		-	-	-	-			
320 Water Treatment Equip.		_	•			-	-				
330 Distribution Reservoirs		-			-	-		-			
331 Transmission and Distribution Mains		B2,335	_		82,335	4,434		86,769			86,769
333 Services		-	-		-	-	•	-			-
334 Meters and Meter Install.		17,650	\$8		17,738	2,376		20,114	•		20,114
335 Hydrants		-			•	4,457		4,457			4,457
336 Backflow Prevention Devices		-			_			-			-
339 Other Plant And Misc.		18,593			18,593			18,593			18,593
340 Office Furniture & Equip.		(37)			(37)			(37)	•		(37)
341 Trans. Equip.		-			-	-		-	-		-
342 Stores Equip.		•			_			-			-
343 Tools, Shop and Garage Equip.		-			•	-		-			-
344 Lab Equip		-			_			-			-
345 Power Operated Equip.		-			-						
346 Communication Equip.		-			-	-		-			-
347 Misc. Equip.		-			-			•			-
348 Other Tangible Plant		<u>-</u>			<u> </u>						
Water Plant		128,729	88		128,817	11,267		140,084	-	7,618	132,466

Source: Docket 961535-WU, PSC-97-1149-FOF-WU Issued 9/30/1997

AQUA UTILITIES FLORIDA, INC LAKE OSBOURNE ESTATES

Rate Case

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

Certificate 53-W

Plant Additions & Retirements - Water

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

Description:_

Description	Addicions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions	Retirements
301 Organization			870			870			870		
302 Franchises			•			-			_		
303 Land			•			-			_		
304 Structures & Improvements	-		•			•					
305 Collecting & Impounding			-			•			_		
306 Lake, River & Other			-			-					
307 Wells & Springs	-		-			-					
308 Infiltration Galleries and Tumels	•					1 700			1,700		
309 Supply Mains			1,700			1,700			1,700		
310 Power Generation Equip.			-			-			_		
311 Pumping Equip.	•		•			•			_		
320 Water Treatment Equip.	•		•			-			_		
330 Distribution Reservoirs	•					86,769			86,769	2,849	887
331 Transmission and Distribution Mains	•		86,769			99,107			50,707	4,047	•••
333 Services	•					20,114	3,013		23,127		
334 Meters and Meter Install.			20,114			8,465	3,013		8,465		
335 Hydrams	4,008		8,465			8,403			0,400		
336 Backflow Prevention Devices						18,593			18,593		
339 Other Plant And Misc.			18,593			(37)			(37)	١	•
340 Office Permiture & Equip.	-		(37)			(37)	ı		(51)	•	
341 Trans. Equip.			-			-					
342 Stores Equip.			-			• •					
343 Tooks, Shop and Garage Equip.			-			-			_		
344 Lab Equip			•			-			_		
345 Power Operated Equip.	-		-			•			-		
346 Communication Equip.			-			-			-		
347 Misc. Equip.			•			•]		
348 Other Tangible Plant			126.474			136,474	3,013	 -	139,487	2,849	887
Water Plant	4,008		136,474			130,474	2,012				

Source: Dacket 961535-WU, PSC-97-1149-FOF-WU

Issued 9/30/1997

139,763 Variance: 142,776

Historical Year Ended December 31, 2007 DRU880121 WS; ACN 08-093-1-1

AQUA UTILITIES FLORIDA, INC LAKE OSBOURNE ESTATES Rate Case Dkt 680121-WS ACN 08-093-1-1 Certificate 53-W Plant Additions & Retirements - Water

Plant Admides of Remember 7	12/31/2007	MFR	Variance	CPR	Variance	
Description	12.0				420 f	-w.5
301 Organization	B70		16-10.4 870 (750)	750	(750)	
302 Franchises	•	750	1 1750	130		1
302 Francisco 303 Land	•				-	
304 Structures & Improvements	•		1			(
305 Collecting & Impounding	-		1 .			ļ
306 Lake, River & Other	-		ĺ		_	1
307 Wells & Springs	-		1 .			1
308 Infiltration Galleries and Tunnels	•		1,700		1,700	1
309 Supply Mains	1,700	-	1.04			l l
310 Power Generation Equip.	•		,		_	1
310 Power Centration Departs	-		1 .			1
311 Pomping Equip. 320 Water Treatment Equip.	. •		1 .		_	
330 Distribution Reservoirs	•			92,656	(3,925)	1
330 Distribution Reservous 331 Transmission and Distribution Mains	88,731	92,656	(3,925)	92,D30	13,727	ì
331 Transmission and Distribution Classic	•		1	** ***	(5,245)	1
333 Services	23,127	28,372		28,372	(0)	1
334 Meters and Meter Install.	8,465	8,465	- 1	8,465	(0)	1
335 Hydrants	-		\		4,787	1
336 Backflow Prevention Devices	18,593	13,806		13,506	(726)	1
339 Other Plant And Misc.	(37)	689	(726)	689	(720)	<u>.</u>
340 Office Furniture & Equip.	•		-		•	
341 Trans. Equip.	•				•	
342 Stores Equip.			-		-	
343 Tooks, Shop and Garage Equip.			•		•	
344 Lab Equip			-		•	
345 Power Operated Equip.			-		•	_
346 Communication Equip.					-	Post
347 Misc. Equip.						
348 Other Tangible Plant						The (3.2)
						Order PS
			The dates	Ī:		1997 was

Description:

er Doc Reg # 15:

(3,289) variance dates back to 12/3 //1996. er PSC-97-1149-FOF-WU issue September 30, was reviewed, but nothing was found to 144,738 144,738 determine the source of the total difference.

CPR records by account were inherited from Aquasource via aquisicion in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

Source: Docket 961535-WU, PSC-97-1149-FOF-WI issued 9/30/1997

Water Plant

2007 MFR Annual Ret 175,479 144,738

141.449

GŁ. 144,738 144,738

Note: Plant in service is overstaked in the MFR See Audit Finaling H. D

Page 1 o

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

DE 13/08

33-6568 Lake Octome 33-6589 Lake Octome 33-6589 Lake Octome 33-6589 Lake Octome 33-6589 Lake Octome 33-6589 Lake Octome 33-6589 Lake Octome	CoA/U Asset Location			
12/31/1986 3 12/31/1986 3 12/31/1986 3 12/31/1986 3 12/31/1986 3 12/31/1986 3	COLVES U	1	Asset Debili - Utili	
231/1996 30110 - Organization 223/1/1996 30210 - Franchises and consents 231/1996 3020 - Supply Mailes 231/1996 33140 - Mains 231/1996 33140 - Meters and netalizitions 231/1996 33910 - Other Majo Plant - Intung 231/1996 34050 - Office Fumiliare and Equip	Utility Account	As of 12/31/07	ell - Usiny Plant in Service	AQUE PIORES, INC.
	Quantity			
970,00 (750,00) 1,700,00 1,823,00) (5,245,00) 4,767.00 (726,00) (3,259,00)	Amount			
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Service Life	Average		
0.0250 0.0250 0.0206 0.0203 0.0233 0.0500 0.0556 0.0607	-	Dep		
蓝蓝蓝蓝蓝蓝	N Service	Mondre		
242.88 (209.22) 542.52 (1,018.52) (2006.27) (2007.50 (540.08) (941.37)	5	Į.		

SOURCE De Joseph and

Historical Year Ended December 31, 2007

Dit 080131-WS; ACN 08-093-1-1

Florida Public Service Commission

Preparer: D.Dobiac

Schedule of Water Plant in Service By Primary Account Test Year Average balance Lake Osbourne Estates Docket No. 480121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Plant in service adjustments recommended as per audit, ACN 08-093-1-1

		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	Acct No.	Account Name	12/2006	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	INITANION	LE PLANT														
1 2	301.1	Organization (6-16.3 870	870	870	870	670	870	870	870	870	870	870	870	870	870
3	302.1	Franchises	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)
ă	339.1	Other Plant & Misc. Equipment	4,787	4.787	4,787	4,787	4.787	4.787	4,787	4,787	4,787	4.787	4,787	4.787	4,787	4,787
5		OF SUPPLY & PUMPING PLAN	r i "		-	•			•			•	•			
6	303.2	Land & Land Rights	1													•
7	304.2	Structures & improvements]													•
В	305,2	Collect, & Impound Reservoirs	- 1													-
9	306.2	Lake, River & Other Intakes	- 1													-
10	307.2	Wells & Springs	- 1													•
11	308.2	Infiltration Galleries & Tunnels	1		. ====				. ===							
12	309.2	Supply Mains	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1.700	1,700	1,700	1,700	1,700	1,700	1,700
13	310.2	Power Generation Equipment														-
14	311.2	Pumping Equipment	· I													-
15	339.2	Other Plant & Misc. Equipment REATMENT PLANT														-
18		Land & Land Rights	1													_
17 18	303.3 304.3	Structures & Improvements	1													-
19	311.3	Pumping Equipment	į													
20	320.3	Water Treatment Equipment	- i													_
21	339.3	Other Plant & Misc. Equipment														
22		SSION & DISTRIBUTION PLAN	rì								•					
23	303.4	Land & Land Rights	· •													-
24	304.4	Structures & Improvements														-
25	311.4	Pumping Equipment	•													-
26	330.4	Distr. Reservoirs & Standpipes	ļ													•
27	331.4	Transm. & Distribution Mains	(3.926)	(3,925)	(3.925)	(3.925)	(3,925)	(3.925)	(3,925)	(3.925)	(3,925)	(3,925)	(3,925)	(3.925)	(3,925)	(3,925)
28	333.4	Services														•
29	334,4	Meters & Meter Installations	(5.245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	(5.245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)	(5,245)
30	335.4	Hydrants	Į.													-
31	336.4	Backflow Prevention	- !													•
32	339.4	Other Plant & Misc. Equipment	1													•
33	GENERA		, i													
34	303.5	Land & Land Rights	ł													-
35	304.5	Structures & Improvements Office Furniture & Equipment		/7mak	(724)	(726)	(776)	(726)	(728)	(700)	77041	(704)	(200)	4700	47750	rana.
38	340.5	Computer Equipment	(726)	(728)	(726)	(720)	(726)	[/20]	[/20]	(726)	(726)	(726)	(726)	(726)	(726)	(726)
37	340.51 341.5	Transportation Equipment														•
35 39	342.5	Stores Equipment														•
40	343.5	Tools, Shop & Garage Equipme	ant.													-
41	344.5	Laboratory Equipment														•
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														•
44	347.5	Miscellaneous Equipment														•
45	348.5	Other Tangible Plant														•
48	TOTA	L	(3,299)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)	(3,289)
47		Subtotal Land & Land Rights		4				١	^	^	_	A		0	. /	
70			N	He: T	he 13-	mo. A	vera	41/09	lance	Ser	plan	in s	FRY UN	e str	1. 16	

be reduced by \$3289. See and the first of 4.20

SOURCE As Referred

Fiorida Public Service Commission

Schedule of Water Depreciation Expense By Primary & Test Year Average balance Lake Osbourne Estates

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1 Description:

Preparer: D.Dobiec

Docket No. 090121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Depreciation expense adjustments recommended as per audit, ACN 08-093-1-1

PSC		4	(1)	(3)	(4)	(5)	(6)	(7)	(B)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YID
nual Ra Lir	No.	Acct No	Account Name	Jan_	Feb	Mar	Apr	May	Jun	<u>Jul</u>	Aug	Sep	Oct	Nov	12/2007	Baianca
	1	INTANGI	BLE PLANT							_			_			
0.0250	2	301.1	Organization	2	2	2	2	2	2	2	2	2	2	2	2	22
3.0250	3	302.1	Franchises	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(19)
0.0555	4	339.1	Other Plant & Misc. Equipment	22	22	22	22	22	22	22	22	22	22	22	22	266
	5	SOURCE	OF SUPPLY & PUMPING PLANT													-
0.0000	B	303.2	Land & Land Rights	_	-	•	-	-	•	-	-	-	-	•	•	•
0.0333	7	304.2	Structures & Improvements	-	-	•	-		-	-	-	-	-	-	-	-
0.0200	8	305.2	Collect, & Impound Reservoirs	-	-	•	-	-	•	-	-	-	-	-	•	-
0.0250	Š	306.2	Lake, River & Other Intakes	-	-	-	•	-	•	-	•	-	•	-	-	•
0.0333	10	307.2	Wells & Springs		•	-	-	-	-	-	-	-	•	-	-	•
0.0250	11	308.2	Infiltration Galleries & Tunnels	-	-	-		-	-	•	•	-	•	-	-	•
0.0286	12	309.2	Supply Mains	4	4	4	4	4	4	4	4	4	4	4	4	49
0.0500	13	310.2	Power Generation Equipment	_	-	-		-	-	-	•		-	-	•	•
0.0500	14	311.2	Pumping Equipment	_	•	-	•	-	•	-	-	-	•	•	-	•
0.0556	15	339.2	Other Plant & Misc. Equipment	-	-	•			-	•	-	-		•	-	-
	16		TREATMENT PLANT													
0.0000	17	303.3	Land & Land Rights	-			•	-	-	•	-	-	•	•	-	-
0.0313	18	304.3	Structures & Improvements		-	-	•	-	•	-		-	-	-	-	-
0.0500	19	311.3	Pumping Equipment	-	•	-		•	•	-	•	•	-	-	-	-
0.0455	20	320.3	Water Treatment Equipment	-	-	-	-		-	_		_		-	-	•
0.0556	21	339.3	Other Plant & Misc. Equipment	_	-		-	•	-	•	-		-	•	•	-
9.000	22		ISSION & DISTRIBUTION PLANT													
0.0000	23	303.4	Land & Land Rights	_		-		-		-		_				
0.0313	24	304.4	Structures & Improvements	_ ,	_	-	-		-			-		-	-	-
0.0500	25	311.4	Pumping Equipment	_	_		_	-	-	-	_	-		-	-	
0.0286	26	330.4	Distr. Reservoirs & Standpipes	-			_			-		-	-	_	-	-
0.0233	27	331.4	Transm. & Distribution Mains	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(91)
0.0250	28	333.4	Services		,		,	,		-					•	•
0.0250	29 29	334.4	Meters & Meter Installations	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(262)
0.0222	30	335.4	Hydrants		,,	,,	·	,	,		,	•				
0.0222	31	338.4	Backflow Prevention	_	-		_	-		-		_		-	-	
0.0400	32	339.4	Other Plant & Misc. Equipment	_			_	_	-	-	_	-		_	-	_
J.0400	32 33		AL PLANT		_	_	_									
0.0000	33 34	303.5	Land & Land Rights			_	-	-				_	-	-		-
0.0250	35	304.5	Structures & Improvements	-	-		-	_		_		_			_	_
0.0250	36	340.5	Office Furniture & Equipment	(4)	(4)	(4)	(A)	(4)	(4)	(4)	/A\	(4)	(4)	(4)	(4)	(48)
0.0667	37	340.51	Computer Equipment	, , , ,	/	-	, •,	,						,-,	• • • • • • • • • • • • • • • • • • • •	
	3/ 38	341.5	Transportation Equipment	-			_	_	-		-	_	-	-		_
0.1667	38 39	342.5	Stores Equipment	-	_	-	_			-		_				_
0.0555	39 40	343.5	Tools, Shop & Gerage Equipment	-	-	-	-	-	-	-	-	_	-			-
0.0625	40	344.5	Laboratory Equipment	-	_	_	-	-	_		_	_	_	_	_	_
0.0667		345.5	Power Operated Equipment	-	•	-	•	_	-		_	-	_		_	
0.0833	42	340.5 346.5	Communication Equipment	-	-	-	•	-	-		-	-	-	•		-
0.1000	43	340.5 347.5	Miscellaneous Equipment	•	•	•	•	-			-	-	-	-	-	_
0.0687 0.1000	44	347.5 348.5	Other Tangible Plant	•	-	-	-	_	-	_		-		•	-	-
F1 76 WW 1	45	340.3	OTHE MINNEY PAR	-	-	-	-	•	•	-	-	•	-	•	-	•
D. 1000																

Dobe: Depreciation Expense should be reduced by \$84. See and it finding. 4.0

Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 88-093-1-1

Florida Public Service Commission

Description:

Preparer: D.Dobiac

Docket No. 980121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Test Year Average balance
Lake Oubourne Estates

Explanation: Plant in service adjustments recommended as per audit, ACN 06-093-1-1

Schedule of Water Accumulated Depreciation By Primary Account

ne		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13) Nov	(14) 12/2007	(15) Average Balance
No	Acct No.	Account Name	12/2008	Jan	Feb	Mar	Apr	Mary	Jun	Jul	Aug	Sep	Oct	NOV	722NI	Dadiko
1	INTANG	BLE PLANT								***	040	243	243	243	243	243
2	301.1	Organization	243	243	243	243	243	243	243	243	243	(209)	(209)	(209)	(209)	(200
3	302.1	Franchises	(209)	(209)	(209)	(209)	(209)	(209)	(208)	(209)	(209)	2,967	2,987	2,987	2,957	2,967
4	930 1	Other Plant & Misc. Equipment	2,957	2,967	2,967	2,967	2,967	2,967	2,987	2,987	2,967	2,90/	2,001	2,501	2,00	_,
5	SOURCE	OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
ė	305.2	Collect, & Impound Reservoirs														
9	306.2	Lake, River & Other Intakes														
_	307.2	Wells & Springs														
10	308.2	Infiltration Galleries & Tunnels													543	543
11	309.2 309.2	Supply Mains	543	543	543	543	543	543	543	543	543	543	543	543	243	-
12	310.2	Power Generation Equipment														
13		Purpoing Equipment														
14	311.2	Other Plant & Misc. Equipment														
15	339.2						•									
16	WATER	Land & Land Rights														
17	303.3															
18	304.3	Structures & Improvements														
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment														
21	339.3	Other Plant & Wisc. Equipment														_
22	TRANS	MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservairs & Standpipes			4. 0.00	44.0403	44.040)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,079)	(1,019)	(1,019)	(1,01
27	331.4	Transm. & Distribution Mains	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,010)	(1,015)	(1,0.0)	11,010	1,12,127	*******			
28	333.4	Services						(0.000)	(0.000)	(2,926)	(2,926)	(2,926)	(2.926)	(2,926)	(2,926)	(2,92
29	334.4	Meters & Meter Installations	(2,928)	(2,928)	(2,926)	(2,926)	(2,926)	(2,926)	(2,926)	(2,920)	(2,020)	[2,040]	(2,04,0)	(=,-=-)	(,
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		RAL PLANT														
34	303.5	Land & Land Rights														
36	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment											(F.48)	(548)	(E.A)	(54
	340.51		(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(04
37	341.5	Transportation Equipment	,- · - r	•	- ,				-							
38		Stores Equipment														
39	342.5	Tools, Shop & Garage Equipmen	*													
40	343.5		••													
41	344.5	Laboratory Equipment Power Operated Equipment														
42	345,5															
43		Communication Equipment														
44		Miscellaneous Equipment														
45	348.5	Other Tangible Plant														
40	то	TAL	(941)	(941)	(941)	(941)	(941)			(941)		(941)	(941)	(941)		
70				.1						1 1		<u></u>	. د میرم). ∬_ (0
			())	∼ ، الم	₩.	12-2	~ 0	<i>liver</i>	حد حرير	ball	ance	402	accm	much	wed	r ,
			43	-44	· · · ·	12 ~	യം. ⁼		1			<u>-</u>			1,0.	A.
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			d.	MACI	a Die	ndh	unld	be	u du	iced	641	941	acçu See a	rid	i	计划。



AQUA UTILITIES FLORIDA, INC JASMINE LAKES

Rate Case

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

Certificate 209-W

Plant Additions & Retirements - Water

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

Description	1991 Annusi Report	Unitity Adjustment	Order Adjustment	Test Period	Additions	Retirements	12/31/1992	Additions	Retirements	12/31/1993	Additions	Retirements
				12/31/1991								
301 Organization	13,8 8 3			13,883			13,883			13,883		
302 Franchises				-			•					
303 Land	2,570		(2,570)	•						703	164	
304 Structures & Improvements	1,577		(1,577)	-	703		703			703	104	
305 Collecting & Impounding	•			-			-			-		
306 Lake, River & Other	•			-			-			•	1,271	
307 Wells & Springs	50,944	(50,944)		-			•			-	1,271	
30E Infiltration Galleries and Tunnels	-			-						-		
309 Supply Mains	120,272		(20,560)	99.712			99,712		99,712	-		
310 Power Generation Equip				•			-					
311 Principles Equip	18,100		(18,100)	-			•	3,655		3,655		
320 Water Treatment Equip.	13,077	(13.077)					-	1,095		1,095	6,386	785
330 Distribution Reservoirs	121,423		(121,423)				-				1,500	
33) Transmission and Distribution Mains	152,384			152,384	6.615		158,999	1.100	(99,712)		7.215	
133 Services	29,726			29,726			29,726			29,726		
334 Meters and Meter Install	59,713			59,713	2,361	1,824	60,250	15,280		75,530	10,420	
335 Hydranu	-			-	842		B42			842		
336 Backflow Prevention Devices	•			•			-			-		
339 Other Plant And Miss.	-			-			•			-	269	
340 Office Furniture & Equip	7,223			7,223	185		7,408	500		7,908	190	
341 Trans. Equip.	10,200	(5,000)		5,200	750		5,950			5.950		
342 Stores Equip.	-			-			-			-		
343 Tools, Shop and Garage Equip.	602			602	397		999	131		1.130	98	
344 Lab Equip							-			-		
	636			636			636	1,757		2,393		
345 Power Operated Equip. 346 Communication Equip.				-			-			-		
	240			240			240	ŧ		241	193	
347 Misc. Equip.	270			270			270			270		
348 Other Tangible Plant Water Plant	602,840	(69,021)	(164,230)	369,589	11,853	1,824	379,618	30,5)9		410,137	27,939	78

Source: Docket 928148-WS, PSC-93-1475-FOF-WS	***		(24 (2) ()	292.984
Issued 11/19/1993	598,321	(69,021)	(236,316)	797.984
add back avg adj/acquisition adj/non-utility adj/order adj correction	4.519		72,086	76,605
920 DBCK EAR BESTARSHOUT STALKSTLANDER AND SECURITY AND SECURITY.	SANCES STATE		AND DESCRIPTION OF THE PARTY OF	25620 神孔

303 Land 304 Structures & Improvements

304 Structures & Improvements 305 Collecting & Impounding 307 Wells & Springs

309 Supply Mains 310 Power Generation Equip.

311 Pumping Equip.
311 Pumping Equip.
320 Water Treatment Equip.

330 Distribution Reservoirs
331 Transmission and Distribution Mains

335 Hydrants
340 Office Ferniture & Equip.
346 Other Tengible Plant



AQUA UTILITIES FLORIDA, INC JASMINE LAKES Rate Case Dkt 989121-WS ACN 98-093-1-1 Certificate 209-W Plant Additions & Retirements - Water

Aqua Utifities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 680121-WS; ACN 08-093-1-1 Description:

Description	12/31/1994	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions	Retirements	12/31/1998
	13,883	 ;		13,883			13.883			13,883			13.883
301 Organization	13,863			13,043			13,463			15,005			
302 Pranchises	•			_						_			_
303 Land				867	4,900		5,767			5,767			5,767
304 Structures & Improvements	167			807	4.900		3,707			3,107			5,.07
305 Collecting & Impounding				•			•			-			
306 Lake, River & Other										13.463	42,613		56,064
307 Welk & Springs	1,271			1,271	1,483		2,754	10,697		13,431	44,013		20,064
308 Infiltration Galleries and Tunnels				-						4 ====1	~ ***		7 220
309 Supply Mains				-	4,701		4,701			4,701	2,527		7,220
310 Power Generation Equip.	-												
311 Pumping Equip.	3,656	6,629		10,285			10,285	5.603		15,868			15.888
320 Water Treatment Equip.	6,6 96	209		6,905			6,905	25,000		31,905			31,905
330 Distribution Reservoirs	1,500			1,500			1,500	16,693		18,393			18,193
331 Transmission and Distribution Mains	274,026	8,565		282,591	6,227		288,818	787		289.605			289,605
333 Services	29,958			29,958			29,958			29,958			29,958
334 Meters and Meter Install.	85,950	5.903		91,853	11,346	21,830	81,369	3,193		84.562	4,816		89,378
335 Hydrants	842			842			842	23,118		23,960			23,960
336 Backflow Prevention Devices	-			•			-			-			-
339 Other Plant And Misc.	269	1,000		1,269			1,269			1.269			1.269
340 Office Furniture & Equip	8,098	350		8,448			8,442			8,448			8,448
341 Trans. Equip.	5,950			5,950			5,950			5,950			5,950
342 Stores Equip.				-			•						_
343 Tools, Shop and Garage Equip.	1,228			1,228			1,228	723		1,951			1.951
344 Lab Equip							-						-
345 Power Operated Equip.	2.393			2,393			2,393			2.393			2,393
346 Communication Equip.							-			-			-
347 Misc. Equip.	434			434			434			434			434
342 Other Tangible Plant	270			270			270			270			270
Water Plant	437,291	22,656		459,947	28,657	21,830	466,774	85,814	-	552,568	49,956		602,544

Source: Docket 928148-WS, PSC-95-1675-FOF-WS

Issued 11/18/1993

add back awg adj/acquisition adj/son-utility adj/order adj correction

as per utility: 785,514 Variance: 200,000

303 Land 304 Structures & Improvements

304 Structures & Improvements

305 Collecting & Impounding

307 Wells & Springs

309 Supply Mains 310 Power Generation Equip.

311 Pamping Equip.
311 Pamping Equip.
320 Water Treatment Equip.

330 Distribution Reservoirs

331 Transmission and Distribution Mains

335 Hydranis

340 Office Furniture & Equip. 348 Other Taugible Plant

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 089121-WS; ACN 08-093-1-1 Description:

AQUA UTILITIES PLORIDA, INC JASMINE LAKES Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 209-W

Plant Additions & Retirements - Water

Description	Additions	Retirements	12/3[/1999	Additions	Retirements	12/31/2064	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Addit
30) Organization	67,664		81,547			81,547			81,547			81,547	
302 Franchises												-	
303 Land						-							
304 Structures & Improvements			5,767			5,767			5,767			5,767	
305 Collecting & Impounding									•				
306 Lake, River & Other													
307 Wells & Springs			56,064	1		56,065			56,065	11.255		67,320	
108 Infiltration Galleries and Turnels			-			-			•			*******	
109 Supply Mains			7,225			7,228			7,228	2.236	2,850	6.614	
310 Power Generation Equip												-	
11 Pumping Equip.			15,888			15,888	271		10, 159	42,485		58.644	
20 Water Treatment Equip.			31,905			31,905	2,100		34,005	235	114	34,126	
30 Distribution Reservoirs			18,193			18,193	•••		18,193	1,584		19,777	
31 Transmission and Distribution Mains			289,605	1,353		290,958	1.084		292,042	4,673	402	296,313	
33 Services			29,958			29,958			29,958	4,5.5	702	29,958	
34 Meters and Meter Install.			89,378	248		\$9,626	3,158		92,764	(826)		91,958	
35 Hydrans			23,960			23,960	-•		23,960	(-2-,		23,960	
36 Backflow Prevention Devices			-						25,100			.,,,,,,	
339 Other Plant And Misc.			1,269			1,269			1,269			1,269	
40 Office Furniture & Equip.			8,448			8,448			8,448			8.448	
341 Traces. Equip.			5,950			5,950			5,950			5.950	
342 Stores Equip.			-									31.20	
343 Tools, Shop and Garage Equip.			1.951			1.951			1,951	698		2,649	
344 Lab Equip						-			,,,	-		2,047	
34\$ Power Operated Equip.			2,393			2,393			2,393			2,393	
346 Communication Equip.												-2.5	
347 Misc. Equip.			434			434			434			434	
148 Other Tangible Plans			270			270			270			270	
Weser Plant	67,664	-	670,208	1,602	-	671,810	6,613	-	678.423	62,340	3,366	737,397	

Source: Docket 928148-WS, PSC-93-1473-FOF-WS Issued 11/18/1993

add back ave adj/acquisition adj/non-utility adj/order adj correction

303 Land 304 Structures & Improvements

304 Structures de Improvements 305 Collecting & Impounding 307 Welk & Springs 309 Supply Mains 310 Power Generation Equip.

311 Pumping Equip.
311 Pumping Equip.
320 Water Treatment Equip.

330 Distribution Reservoirs

331 Transmission and Distribution Mains

335 Hydrants

340 Office Furniture & Equip.

348 Other Tangible Plant

AQUA UTILITIES FLORIDA, INC JASMINE LAKES

Rate Case
Dkt 980121-WS ACN 98-993-1-1
Certificate 209-W

Plant Additions & Retirements - Water

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 880121-WS; ACN 98-093-1-1 Dki eso121-ys;

Description	Retirements	12/31/2003	Additions	Retirements	12/31/2064	Additions	Redrements	12/31/2005	Additions	Retirements	12/31/2904	Additions
301 Organizatios	67,664	13,883			13.883			13,883			13,883	
302 Franchises		-			-			-			•	
303 Land		-	3,439		13,439			13,439			13,439	
304 Structures & Improvements		5,767	1,172,514		1,178,281	2,335		\$1 6,081,1			1,180,616	EE 192.814
805 Collecting & Impounding		-						•			-	3,278
106 Lake, River & Other		-			•			-			•	
907 Wells & Springs		67,320			67,320			67,320			67,320	
108 Infiltration Galleries and Tunnels		-			-			-				
309 Supply Mains		6,614			6,614			0.614			6,614	
10 Power Generation Equip.		-				24,325		24.325	119,864		144,189	3,921
311 Pumping Equip.		58,644	19,332		77,976	5,289		83,265	17,629	14,815	86,079	523
120 Water Treatment Equip.		34,126	48,748		82,874	(7,272)		75,602			75,602	
30 Distribution Reservoirs		19,777			19,777			19,777			19,777	
31 Transmission and Distribution Mains		296,313	10,777		307,090	20,369		327,459	42,533	873	369,119	428
333 Services		29,958	207		30.165	9,527		39.692	1,743		41,435	
134 Meters and Meter Install.		91,958	7,657		99,615	14,776		114,391	5,895		120,286	
335 Hydranis		23,960	15,574		39,534			39,534			39,534	
336 Backflow Prevention Devices								-			•	
339 Other Plant And Misc.		1,269			1.269			1,269			1.269	
340 Office Furniture & Equip.		8,448			2,448			3,448			8,448	1,398
341 Trans. Equip.		5,950			5,950			5,950	18,691	29,648	(5.000)	
342 Stores Equip.		-			-			-			-	
343 Tools, Shop and Garage Equip		2,649			2,649	8,337		10,986			10,986	
344 Lab Equip		-			-			-			•	
345 Power Operated Equip.		2,393			2,393			2,393			2_393	
346 Communication Equip.		-			-	727		727	8,691		9,418	
347 Misc. Equip.		434	1.568		2,002			2,002			2,002	
348 Other Tangible Plant		270			270	65,624		65,894			65,894	(9
Water Plant	67,664	669,733	1.289,816		1,959,349	144,037		2,103,586	215,053	45,336	2,273,303	{1,162,975

TREADER 17/19/12/22
add back avg adýlacquisition adýlsos-utlity adýorder adj correction Variance:
303 Land
304 Structures & Improvements
304 Structures & Improvements
305 Collecting & Impounding
307 Wells & Springs
309 Supply Mains
310 Power Generation Equip.
311 Puroping Equip.
311 Puniping Equip.
320 Water Treatment Equip.
330 Distribution Reservoirs
331 Transmission and Distribution Mains
335 Hydrants
- 340 Office Furniture & Equip.

34\$ Other Tangible Plant

Source: Decket 120148-WS, PSC-43-1475-POF-WS Issued 11/18/1993

- 2,103,58	6 215,0	53 45,336	2,273,303	{1,162,975
2005			2096	
Annual Ret	<u></u>		Assumi Rpt	Additions
2,336.51	, 		2,506,228	(1,399,290)
Variance: 10000	5		231918	£
		From Dkt 06036	B-WS Audit Adj	
			-	
				(1/725)
				(1.97)

523 (13.2%) (129.48) 428 1.398

Aque Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

AQUA UTILITIES FLORIDA, INC JASMINE LAKES

Rate Case

Dia 080121-WS ACN 08-093-1-1

Certificate 209-W

Plant Additions & Retirements - Water

Description	Retirements	12/3//2007	MPR	Various	CPR	Vorinnee
90) Organization		13,883	13.883		13.883	(9)
302 Franchises						
303 Land		13,439	13,439	-	13,439	(1)
304 Structures & Improvements	1,688	6,414	6.414	=	7,992	(1,578)
305 Collecting & Impounding		3,278	3,278		3,278	(t)
306 Lake, River & Other		-				
307 Wells & Springs		67,320	67,319	1	118,263	(50,943
308 Infiltration Galleries and Tunnels						
309 Supply Maint		6,614	6.514		27,174	(20,560)
310 Power Generation Equip.		148,110	148,110		148,110	0
311 Pumping Equip.	5,756	80,846	E0.846		98,946	(18,100)
	*,***	75,602	75,603	(1)	88,680	(13.07k
320 Water Treatment Equip. 330 Distribution Reservoirs		19,777	11,712	8,04.5	(92,546)	112,323
330 Description Reservoirs 331 Transmission and Distribution Mains	16,403	353,144	353,143	, 1	353,143	1
	14,02	41,435	41,435		41,435	-(0
333 Services 334 Meters and Meter Install.		120,286	119,962	324	119,962	324
	12.915	26,619	26.619		26,619	(0
335 Hydracts	(2,112	20,017	20,017			
336 Backflow Prevention Devices		1,269	1.269		1.269	Ð
339 Other Plant And Mist.		9.846	9,846	_	9.846	0
340 Office Furniture & Equip.		(5,000)	,,,,,,,	(5,00%)		(5,00%
341 Trans. Equip.	•	(3,000)		(2,0)		(510-5
342 Stores Equip.		10,986	10,986	_	10,986	ľ
343 Tools, Shop and Garage Equip.		10,740	15,500	_		
344 Lab Equip		2,393	2,393		2,393	ĮĮ.
345 Power Operated Equip.		9,418	9,418	-	9,418	ρ
346 Communication Equip.		2,002	2,002		2,002	[8]
347 Misc. Equip.		65,885	65,885		65,884	,,
348 Other Tangible Plant Water Plant	36,762	1,073,566	1,070,176			

Description:

Source: Docker 920148-WS, PSC-93-1673-FOF-WS Issued 11/18/1993 add back avg adj/sequisition adj/non-unity adj/order adj correction Variance:	Rettrements 36,762	1807 Apausi Rpt 1,070,176	3,172,491 Allocations	
303 Land 304 Structures & Improvements 304 Structures & Improvements 305 Collecting & Improvements 307 Wells & Springs 309 Supply Mains 310 Power Generation Equip.	\$,683,	CPR 1,070,176	GL 1,070,176	
310 Power Generation Equip. 311 Pumping Equip. 311 Pumping Equip. 320 Water Treatment Equip. 330 Distribution Reservoirs 331 Transmission and Distribution Mains 335 Hydrama 340 Office Paraiture & Equip. 348 Other Tangible Plant	5,756 16,403 12,915		Sec	WP 16-11.5 For conclusion. 80

AQUA UTILITIES FLORIDA, INC JASMINE LAKES

Rate Case

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

Certificate 209-W

Plant Additions & Retirements - Water

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

Description:

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	(3,883	13,883		13,883	ęi
302 Franchises	•		-		-
303 Land	13,439	13,439	•	13,439	(*)
304 Structures & Improvements	6,414	6,414		7,992	(1,578
385 Collecting & Impounding	3,278	3,278		3,278	ţť.
306 Lake, River & Other	-				
307 Wells & Springs	67,320	67.319	1	118,263	150,943
30R Infilmation Galleries and Turnels	-		•		
309 Supply Mains	6,614	6,634		27,174	(20.560
310 Power Generation Equip	148,110	148,110		148,110	ι
311 Purroing Equip.	80,846	80,846	-	98,946	(13.10)
320 Water Treatment Equip.	75,602	75,603	131	084,88	(13.078
330 Distribution Reservoirs	19,777	11,712	8,065	(92,546)	112.32
331 Transmission and Distribution Mains	353,144	353,143	1	353,143	
333 Services	41,435	41,435	-	41,435	(0
334 Motors and Meter Install.	120,286	119,962	324	119,962	32.
335 Hydrants	26,619	26,619	-	26,619	64
336 Backflow Prevention Devices	•	-	•		
339 Other Plant And Misc.	1,269	1,269	_	1,269	
340 Office Furniture & Equip.	9,846	9,846		9,846	
341 Trans. Equip.	(5,000)		(5,000)	-	15,011
342 Stores Equip.					
343 Tools, Shop and Garage Equip.	10,986	10,986	-	10,986	4
344 Lab Equip	•				
345 Power Operated Equip.	2,393	2,393	-	2,393	Ų
346 Communication Equip.	9,418	9.418	-	9,418	ŧ:
347 Misc. Equip.	2,002	2,002	-	2,002	ŗ.
348 Other Tangible Plant	65,R85	65,885	_ •	65,884	
149 Office tendence team			The second second second		Included in the

CPR records by account were inherited from Aquasource via aquisition in July 2003, therefore. pre-acquisition differences of the prior owner 1,070,176 3390 cannot be reasonably explained.

Source: Docket 920148-WS, PSC-93-1675-FOF-WS Issued 11/18/1993

422.88 2007 MFR Amusal Rot 1,070,176 1,172,491

1,073,566

Variance: Allocations

CTR 1,070,176

1,070,176

conservative approach, THER is reasonable.

303 Land

Water Plant

304 Structures & Improvements

304 Structures & Improvements

305 Collecting & Impounding

307 Wells & Springs

309 Supply Mains

310 Power Generation Equip.

Aqua Utilities Florida, Inc.

Rate Case Audit Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

Description:

Aque Florida, Inc. Asset Detail - Utility Plant in Service

AA/U Asset Loca	don	In Service	Utility Account	Asset Short Description	Work Order Namber	Quantity	Amount	Yotal	Support	Variance
3-8366 Rosalie Os	ks - Sewer				33838614507	2	12,391.77	12,391.77 848.08	12,381.77 848.08	
3-6386 Posale Co	ics - Sewar		37130 - Pumping Equip - Pumping	1 HP SUBMERSIBLE 200V ROSALIE DAKS	33638632360 33638640403		648.05 409.77	409.77	409.77	
3-6386 Rosalia ()a			37130 - Pumping Equip - Pumping	1-ECP Stenner pump	350002/55	arige to 1970	ASEST.	499.17	705.17	
-6390 Village Sev		B/1/2007 D:00	SEATS - Separat & Digerror - Gen	Additional Action possing on project Cleaned and rebuilt berms at ponds	33639037355	1	131,653.96	132,192,69	132,192,89	
-6390 Village Sav			35470 - Struct & Improv - Gen 37130 - Pamping South - Pamping	AFLOC Popular Greatest project	38630104005			100,100,00		
3-6391 Jaemine La 3-6391 Jaemine Le		ititsett näid	37130 - Pumping Equip - Pumping	1-10ho 3ph 230v Homa 4" pump @ LS #	33639104093	1	5,987,53	5,069.29	5,099.29	-
	ikas - WasteWater		37130 - Puritirio Barlo - Pampirio	APUIDC Access on closed project	13830137306		204.72			
	skes - WasteWater		37030 - Receiving Wells	Control Panet; NEMA 4X stainless st	33639137368	1	8,276.84			
			37030 - Receiving Wells		33639137366	0	7,640.14			
	skas - WasteWater	11/1/2007 0:00	37030 - Receiving Wells	Vault w/ locking hatch on the side	33639137368	1	8,858.63			
	eiges - WasteWater		37130 - Pumping Equip - Pumping	2 - new single phase/ 2.9 HP/ 230v	33639137365	2	8,276.80		60 Ann 27	
-6391 Jaamine Li	ples - WasteWater		37136 - Pumping Equip - Pumping	Lift station # 2 - Oleander Orive -	33639137366	- 0	25,381.84	59,498.97	59,498.97	
-6419 Quait Fodge			304300 - Silucionse & Improvements	AFUIC Acquait on closed project	33641937522	D	7,343,93	7,381.34	7,381.34	_
H6419 Qual Ridge				SIM230-3-50SSHP-FBR Control Panel 50HP Baldor TEFC w/ PACO Impeter (0)	33641937522 33642009166	- ;-	10,123.10	10,123.10	10,123.10	
			311410 - Pumping Equip-Electric	1 - 3" Clicheck valve	33642128775		5/3.74	573.74	573.74	
-8421 Skycrest -			30720 - Wells and Springs	120 LF of 6' chain link tence	33842136770	; -	3,420.07	3,420.07	3,420,07	
-6421 Skycrest			30430 - Struct and Imp - Treat	Goulds 7 Stage 60HLI 7 stage pump	33642629611		26,962.35	0,420.01	5,.25.5.	
6428 Tangerine			311210 - Pumping Equip-Electric	1,300 ft of 1° Sch 40 PVC	33642628611	1300	1,022.30			
-6428 Tangerine	- Water) 33140 - Mains) 33140 - Mains	2.860 LF of 6" C-900 water main, in	33842828611	2850	125,003,62			
3-6428 Tangarine 3-6428 Tangarine	- vysici) 33140 - Mains) 33140 - Mains	Earlwood Ave - Installation of 4,48	33542626611	4480	230,001,61			
3-6426 Tangerine 3-6426 Tangerine	- Water		33640 - Hydranis	4 - Fire hydrants on Earlwood Ave 1	33842828611	4	30,864,84	414,014.82	414,014.82	
8456 Chulota - V			33440 - Meters and Installations	1 - 3" fire hydrant meter S/N 70154	33645806456	0	2,258,85			
1-8458 Chulota - \			3 33440 - Meters and Installations	10 meter boxes	33845606455	10	616.88			
1-6456 Chulota - 1			33440 - Meters and Installations	100 - 5/8 x 3/4" meters-Quarter Clo	33845606456	100	6,810.68			
-6456 Chulota - 1			33440 - Meters and Installations	30 - Plastic meter boxes-Quarter CI	33845608458	30	928.69			
-6456 Chulota - \			3 33440 - Melens and Installations	35 - Jumbo meler boxes-Quarter Clos	33845606456	35	1,919.34			
-B456 Chulota - \	Water		33440 - Meters and Installations	50 - 5/8 x 3/4" T10 D/R Gal Meters,	33845806456	60	10,001.90			
-8456 Chulota - \			33440 - Meters and Installetions	50 - 5/8" x 3/4" meters and connect	33645606456 33645606456	50 8	3,899,79 3,818,93	30,254.96	30,254.97	ď
3-5458 Chuiota - \			33440 - Meters and Installations	8 - 1" T10 D/R Gal Meter, connect AFUEC Accords on classic present	33645630600		17406.88	30,237.80	30,2,34,84	
-6456 Chulota - 1			30330 Lines Lead Rolles Treat	1-Wetlands Assessment study-CUP mod	33845630699	1	33,791.78	35,288.64	33,791.78	1,490
3-6456 Chulota - 1			30330 - Land & Land Rohks - Treet 33040 - Distr Reserv and Standolpes	100 PSI Hydro lank (D) well \$4	33847107504		46,443,32			
3-6471 Sunny Hill 3-6471 Sunny Hill			33140 - Mains	McCrometer MW504 flow meter @ well	33647107504	i	2,352.18	48,795.50	48,795.50	
3-6471 Sunny His			30720 - Wells and Springs	1-30hp GE vertical hollow shaft mot	33647140411	1	2,452,51			
3-6471 Sunay H≌			30720 - Wells and Springs	Additional overhead posting after p	33847140411	0	8.55			
3-6471 Sunny H#			30720 - Wells and Springs	Add1 charges-Well #1 rehabilitatio	33647140411	D	1.10			
3-5471 Sunny Hill			0 30720 - Wells and Springs	Permitting; Engineering and final o	33647140411	0	31,989.79			
3-6471 Sunny Hib			30720 - Wells and Springs	Well #1 rehabilitation	33647140411	1	66,021.64			
-6471 Sunny Hill	ls - Water	12/1/2007 0:0	0 311218 - Pumping Equip-Electric	50 HP submeraible well pump	33847140411	. 1	22,799,92		123,261.51	
-6660 Arredonok	Estates - Water	1/1/2006 0:00	30420 - Struct and Imp - Source	1 - Control panel for Generator ATS	33656739721	1	5,508,40	5,698.40 13,439.26	5,598.40 13,439.26	
3-6574 Jesmine L	akes Utilities Corp Water	12/1/2004 0:0	0 30330 - Land & Land Rohls - Treat	ENGINERRING CUP APPLICATION JASMINE	33657400135		13,439,28 47,370,25	47,370,25	47,370.25	
3-6574 Jaamina L	akes Utilities Corp Weter	12/1/2004 0:0	0 32030 - Water Treetment Equipment	CHLORAMINE DISINFECTION CONV. JASMIN	33657400571 33657400915	10	15,574,66	15,574.50	15,574.68	
3-6674 Jaemine L	.akas Utilities Corp Waler		33540 - Hydrants	FIRE HYDRANT JASMANE LAKES	33657406595	10	3,278.37	3,278,37	3.278.37	
3-6574 Jaemine L	akes Utilities Corp Water		30520 - Collect/lingound Reservoirs	Removal of old Hydro tank at WTP 1 • 1 1/2" meter & 1 • 5/9x3/4" mete	33657415506		2,023.08	1270,00	0,210,31	
	alces Utilities Corp Water	1/1/2000 U:U(33440 - Meters and Installations 33440 - Meters and Installations	5/8" METERS JASMINE LAKES	33657415505	14	6,038.65	8,062.61	8,062.61	
	ples Littlides Corp Water		0 33440 - Meters and Installations	1,784 - 5/8 x 3/4° RF maters, conne	33657700125	1764	418,223,39	-10-22-		
3-6577 Ocean Oa			0 33440 - Meters and installations	140 - 5/8 x 3/4" meters and install	33657700125	140	12,495,53			
3-6577 Ocale Oa 3-6577 Ocale Oa			33440 - Meters and Installations	20 - 5/8 x 3/4" meters & installali	33657700125	20	3,208.94			
3-6577 Ocean On			33440 - Meters and Installetions	20 - Meter boxes-Quarter Close	33657700125	20	522.14			
3-6577 Ocale Os		12/1/2006 0:0	G 33440 - Meters and Installations	2-5/6 x 3/4" meters installed	33857700126	2	879.85			
3-0577 Ocala Oa			33440 - Meters and Installations	30 - 5/8 x 3/4" meters-Quarter Clos	33857700125	30	1,026.76	438,358.61	438,356.61	
3-6577 Woodber		6/1/2004 D:00	30430 - Struct and trop - Treat	FENCE AROUND GENERATOR WOODBERRY FO		1	582.40			
3-8577 Woodber				BACK UP GENERATOR WOODBERRY FOREST	33657700946		15,011.95	15,594.38	15,594,36	
3-6577 Madon H			30430 - Struct and Imp - Treat	FENCE AROUND GENERATOR MARION HILLS	33657700950	:	582,40 16,045,51	46 807 04	45 477 64	
3-6577 Marion H	lls			BACK UP GENERATOR MARION HILLS	33857700950		2,160,62	15,827.91	15,627.91	
3-6577 Fairfaxi		6/1/2004 0:00	30430 - Struct and Imp - Treat	FENCE AROUND GENERATOR FAIRFAX	33657780951 33657780951	- 1	13,433.49	15,594,31	15,594.31	
3-0577 Fairlau		0/1/2004 0:00	31020 - Power Generation Equipment 30720 - Wells and Springs	Replaced pipe on well heads from pv	33657720189	- ;	2,500,00	2,500.00	2,500.00	
3-6577 Hawks Po	Dinte	17 1125 JUD U.U.	0 30430 - Struct and Imp - Yeat	REPLACE FENCE BELLARE WATER YREATM	33657720618	50	629.23	629.23	829.23	
3-6577 Belaire	to (Miller		30430 - Struct and Imp - Treat	150' of 6' chain link tence	33657738260	1	2,249.41			
3-6577 Ocala Ca 3-6577 Ocala Ca			30430 - Struct and Imp - Treat	56' of 6' chain link fance	33657736289	1	1,179.18			
13-6577 Ocale Ca 13-6577 Ocale Ca			0 30430 - Struct and Imp - Treat	Replace fence section demaged by Ir	33657738200	. 1	500.00	3,926.59	3,928.59	
	y Willes, Inc Water		0 33440 - Meters and Installations	1 - 1 1/2" meter and Installation	33858200182	1	429.63			
13-6562 aka Sut	ly Utilities, Inc Water		0 33440 - Meters and Installations	12 - 3/4 compression mater connecti	33656200182	12	986.93			
	ry Utilities, Inc Water		0 33440 - Maters and Installations	30 - 5/6 x 3/4" meters & installati	33658200182	30	1,687.06			

i- immaterial variana. as or

Aqua Utilities Fiorida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Did 080121-WS; ACN 08-893-1-1 Description:_

Aque Fiorida, Inc. Asset Datell - Utility Plant In Service As of 12/31/07

	in Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total)	Support Variance	- ∟ :
CoA/U Asset Location		33440 - Meters and Installations	515 - 5/9 x 3/4" RF meters, connect	33658200182	515	196,309.72	109,373.34	109,373.34	<u></u> =
33-6582 Lake Suzy Utilities, Inc Water		33040 - Distr Reserv and Standpipes	12-Hunter SVC-100 single station be	33658202504	12	4,129,94			•
33-6582 Lake Suzy Utilities, Inc Water	1971/2007 V.00	33040 - Distr Reserv and Standpipes	8-2" automatic flushing valves	33656202504	8	9,497.60	13,627.60	13,627.60	<u></u>
33-6582 Lake Suzy Utilities, Inc Water	EH 2005 0.00	33040 - Distr Reserv and Standpipes	8,000 GALLON HYDRO TANK SUMMIT CHAS	33659620186	1	3,227.35		*** *** 74	•
33-6506 Summit Chase - Water	EM 12000 0.00	33040 - Distr Reserv and Standpipes	HYDRO TANK SUMMIT CHASE	33859620188	1	26,672.38	29,899.71	29,669.71	<u></u>
33-8506 Summit Chase - Water	14 PANAS 0-00	31020 - Powite Generation Equipment	AFLEC Account on closed project	33893326457	. 0	812:23			•
33-6633 Sebring Lakes	EH /2008 0:00	31020 - Power Generation Equipment	1 - Baldor Model IDLC108-JUZA TRANS	33693326457	1	26,693.98		'	•
33-8933 Sebring Lakes	EH/2008 8-98	31020 - Power Generation Equipment	1 - Cutler Hammer Model ATV3KDA9030	33893328457	!	3,327.84			•
33-6933 Sebring Lakes	14212000 0:00	31020 - Power Generation Equipment	Addit charges to consect generator	33693328457	0	7,671,61		,	•
33-6933 Sebring Lakes	7/4/2004 B-00	31020 - Power Generation Equipment	Addit charges-1 - Baidor Model IOLC	33693328457	0	15.30	44 450 47	41,350.47	•
33-8933 Sebring Lakés	12/1/2006 0:00	31020 - Power Generation Equipment	Straggling costs - electrical conne	33693326457	0	2,829,31	41,350.47	4 1,530.91	
33-6933 Sebring Lakes 33-6574 Jasmine Lakes Utilities Corp Water		31130 - Pumping Equip - Treatment	Minor Add	C)0000703311	0	11,866.45			-
33-55/4 Jackerio Lakes Lakes Corp Water		31130 - Pumping Equip - Treatment	Work Order Addition	CX000703311	1	4,270.13	22,996,01	22,996.01	-
33-6574 Jaansine Lakes Utilities Corp Water 33-6574 Jaansing Lakes Utilities Corp Water	2/1/2002 0:00	31130 - Pumping Equip - Treatment	Work Order Addition	CX0000703311		6,659.43	22,990.01	22,44001	-
33-6569 Lake Josephine	6/1/2001 0:00	30920 - Supply Mains	Work Order Addition	CX000754309	250	1,883.40 212.82	2,096,22	2.096.22	-
33-0003 Care Josephine	6/1/2001 0:00	30920 - Supply Mains	Work Order Addition	CX090754309		2,421.09	2,421.09	2,421.09	
33-6595 Kings Cove - Water	1/1/2004 0:00	31130 - Pumping Equip - Treatment	Flow meter and pressure transmitter	CX004667311	7 Table 1 - A	247:514:00R	247,514.00	247.514.00>> +A =	-
33-6589 Lake Josephine	12/1/2007-00	0 304301 Applict and light Freat 11	New Addition III	WIND CO.	ÿN (4 . 9	Settaneoni	241,3 I4.00	247,514.00 16-19.2	_
32-6009 Thre 20sehuse			Note: as per order PSC-00-1369-PAA-WU	CHAIR PRINTS	· Chinelles .	4 450 46	1,150,00	1,150.00	
33-8562 Lake Suzy Utilities, Inc Water	1 EXC 1990 0 0	190320 - Unid & Land Polits - Source	Attaneource Constition	W0049 C 4 10 - 1		1,150.00	7,100,00	1,150.00	+16-14.1
33-6062 Links Stry Domina, Arc Visito	: Make in a a seed		MOSE: BE DEL OLOGI LACAS, CONCLUSION		17.14.4	9/81 //s			יייי שניד
	SÁLDOOS O N	18 83140 - Malby	MANUAL PROPERTY OF THE PARTY OF	W0056	6 1.34	11121 A7.00	97.00	97.00 !b- 19.\9	•
33-8405 Cartton Village - Water	While High and area.	addition and and and and and and and and and an	Note: as per order PSC-05-1242A-PAA-WS						_
	eu marie n'n	0 33140 - Maine	Makes the life to the state of	THE PARTY OF THE P	860 O	77.89000	77,826.00	77,826,00	
33-6456 Chulota - Water	OLIVERIND O'D	n defelde - mannell till i	Note: as per order PSC-05-1242A-PAA-WS					16-44.00	
		0 30350 Land & Cont Rohts - Gen I	New Addition	W0078	不過過過去	4,800.00	4,800.00	4,800.00 Vg-19.21	•
33-5933 Sehring Lakes	12/1/2041/17/	10 2020 Extranc or chinicipality . gov. ii	Note: as per order PSC-02-0651-PAA-WU	***************************************				1,-17. ∠\	
	August	ALC: N. A.	OTHER TANGIBLE PROPERTY VILLAGE WAT	1 2320 WW8	. 1	1843/84/10	34,084.10	34,064.10	ı•
33-6390 Vitage Sewer	END 1600 0:0	or \$9570 - Other Tangible Riversity	Note: as per order original cost study	Mathematica and American	-1			(0-13.7	<u>i_</u>
			terms, se box order orders and						

Note: Support included bids, quotes, sales agreements, contracts, invoices with approval for payment, and GL transaction detail.

TOTAL: 2,066,314.57 2,053,817.72

ORDER NO. PSC-00-1389-PAA-WU

DOCKET NO. 991001-WU

PAGE 15

Aqua Utilities Florida, Inc.
Rate Case Audit

0 e/s/08

Historical Year Ended December 31, 2007
Dkt 080121-WS ACN 08-093-1-1
Description:

SCHEDULE NO. 1

LAKE JOSEPHINE WATER

SCHEDULE OF WATER RATE BASE

As of June 30, 1999

DESCRIPTION	BALANCE PER UTILITY	COMMISSION ADJUSTMENTS	BALANCE PER COMMISSION
Utility Plant-in- Service	\$ 273,345	16-19. \$ 247,514	\$ 520,859
Land	\$ 25,000	\$ (4,900)	\$ 20,100
Accumulated Depreciation	\$ (133,723)	\$ (943)	\$ (134,666)
Contribution's-in- aid-of-Construction	ı \$ (180,505)	\$(110,129)	\$ (290,634)
CIAC Amortization	<u>\$ 56,655</u>	<u>\$ 5,912</u>	\$ 62,567
TOTAL	\$ 40,772	\$ 137,454	\$ 178,226



Aqua Utilitles Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2067 ACN 08-093-1-1

Dkt_080121-VVS: Description:

Amm Fiorida, Inc. Annua Curati - Intition Direct to Service

		Villager C	A Charles . Charles . Language . Consumer					Average	Depr	Months	Total	1
			As of 12/31/07							1	AD	1
			Asset Short Description	Work Order Number	Chamity	Amount	Total	Service Life	Rate	In Service		i
Appet Location	In Service	Utility Account			4 350	# 1535.00	525 OO L	10 1/40	0.0250	117	130	
	AND RESIDENCE	SOTIO - Fracti ties and consults	Asset County Cost	29/0046	1 1	- APC: #350 TEST	535.00	v 74.4		105	952	
LIFE AGODGE - RABOR	の元金田田で		A STATE OF THE REAL PROPERTY OF THE PARTY OF	E 140046 9 10 10 11 11 11	4 . 4	370920		. 32	0.0313	100		
The Woods - Wate		South Saudi and Imp - Solice		33696499999	0	(2,419.35)	1,080.65	16452	0.0313	11	. 31	
The Woods - Water	6/1/1996 0:00	30420 - Struct and Imp - Source	Retirement			3,553,00						
The Product - Production	EM H007 0:00	31120 - Pumping Equip - Source	Asset Original Cost	VV0048	7							
THE ALCOCES - ASSETS	DE 12 12 20 0.00	nation in which Emile Series	Refresent	33696499999	-1	(3,563.00)	-					
The Woods - Wate	6/1/1997 0:00	31120 - Pumping Equip - Source		W0046	1	792.00	792.00	22	0.0455	117	350	
The Woods - Wate	6/1/1967 0:00	32030 - Water Treatment Equipment				2,624,68						
The Misself World	#1111007 IP:00	33440 - Meters and Installations	Asset Original Cott	W0046	<u>.</u>				9.0500	117	1,139	
106 MODOR - Mass	27111407 0.00		Retirement	33896499999	C	(282.04)	2,342.84	20	IJ.U0UU	111		
The Woods - Wate	MANAGE DEPO	33440 - Melers and Installations	1 400.00.00.00.00.00				4,760.4 <u>9</u>	_			2,603	
								•				

Note: These assets do not have propa Supporting documentation, but represent less than 2% of total plant in service. Immaterial . Pass of

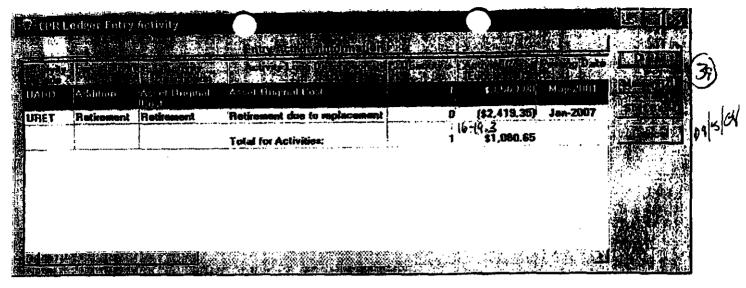
CPR Lodger	Detail		[4] E	38
	TO THE MENT OF THE			
	And Asset Original Cont	aver ofthe woods		08/5/0
- Long Dalla	in Asset Original Cost	Subledger None		
THE	Unclassified		A Za dollator	
		The Carlo Beach	Pievanik	A.
	The Woods - Water			沙
		The second secon		
	30210 - Franchises and C	onsents in Spirice Com Jun-1998		
	Crystal River - FPSC Wat	or Recumble land Della 19	1.00	
	101-Utility Plant in Service	• Scartain (1973) U-14.	525.00	
	Aqua America - Florida Water	Co file (1)		
47.	W0046	FLWA The W	/oode 3021	
			Archic C. L. C.	
105	o 1 01 Conversion			
Aqui	source CC			
Bond	able			

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 88-093-1-1
Description:

WORK ORDER &W 0046

NO BACK-UP - INTERITED AQUASOURCE DATA
AT TIME OF ACQUISITION

SOURCE PBC



WORK ORDER # WOOHL - INHERITED

A QUASOURCE DATA AT TIME OF ACQUISITION,
THEREFORE, NO FURTHER SUPPORT AVAILABLE.

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

SOURCE PBC

Description:

Aqua Udlities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Dk 08012]-WS ; ACN 08-093-1-1

Aqua Florida, Inc. Asset Detail - Utility Plant in Service

		7	As of 12/31/07					Average	Depr	Months	Total	
CoA/U Asset Location	in Service	Utility Account	Asset Short Description	Work Order Number	Quantity		Total	Service Life	Rete	in Service	AD .	
	1/2001	33140 Mire	Asset Diremed Cost	W004#	11:11		16-19.7					
33-6589 Lake Josephine	12/1/2001 0:00	33140 - Maine	Retirement	33505499999	0		10 (1)	2 2 0			18,470 22-3.	u
33-6589 Lake Josephine	12/1/2001 0:00	33140 - Mains	Reframent	33696499999	G	(1,638.28) }	114,791.217		0.0233	74		•
33-8589 Lake Josephine	12/1/2001 0:08	30430 - Struct and Imp - Treat	Asset Original Cost	W0048	1	48,194.33	48,194.33] 32	0.0313	74	9,292	
33-6669 Lake Josephine		30720 - Welle and Springs	Asset Original Cost	W0048	1	27,278.00	27,279.00	30	0.0333	74	5,810	
33-8589 Lake Josephine		30920 - Supply Mains	Asset Original Cost	W0048	1	47,319.00	47,318.00	35	0.0286	74	B,341 /	
33-8589 Lake Josephine		31129 - Pumping Equip - Source	Asset Original Cost	W0048	1	3,467.00	3,487.00	20	0.0500	74	1,009	
33-8589 Lake Josephine		32030 - Water Treatment Equipment	Asset Original Cost	W0048	1	67,703.00					1	
		32030 - Water Treatment Equipment	Retirement	33696499999	0	(206.89)	67,498.11	22	0.0456	74	18,926	
33-8589 Lake Josephine		33340 - Services	Asset Original Cost	W0048	1	11,100,00	11,100.00	40	0.0250	74	1,712	
33-8589 Lake Josephine		33440 - Meters and Installations	Asset Original Cost	W0048	i	48,145,00		1			j	
33-6589 Lake Josephine		33440 - Meters and Installationa	Refrement	33698499999	-1	(48,145.00)					Ι.	
33-6589 Lake Josephine				W0048	4	35,235.00		1			1	
33-6589 Lake Josephine	12/1/2001 0:00	34350 -Tools, Shop and Garage Equit	o Activities of American Control Cont	W0048	ė	(32,044,05)	3,190,85	16	0.0625	74	1,230	
33-6589 Lake Josephine		34350 -Tools, Shop and Garage Equit		W0048		1,943.00	a, 1 au. 64	"	0.0000	17	.,	
33-6589 Lake Josephina		34560 - Power Operated Equipment	Asset Original Cost					ľ			1	
33-6589 Lake Josephine		34550 - Power Operated Equipment	Retirement	33696499999	-1	(1,943.00)			0.0467	74	2044	
33-6589 Laks Josephine	12/1/2001 0:00	34760 - Miscellaneous Equipment	Asset Original Cost	W0048	1	8,834.00	6,834.00	15	0.0667	/*_	2811 L	
•											65,463	

Node: the about assets do not have appropriate
Supporting documentation. See WP622-3.9 + 22-3.14.0

	Fig. 1. Sale			22.002.000	9165 (5 2.54.27.45) \$140,992.21	Dec 2001	PHE STATE
IADD	Addition	iverset Cognalii. 'Loit	A-set Uriphal Cod	<u> </u>			
IBET	Retirement	Retirement	Retirement due to replacement	16-19.6 10	[\$24,562.72]	Dec-2006	A A STATE OF THE S
URE T	Retirement	Retirement	Retirement due to replacement		(\$1,638.29)	Jan-2007	File Bircel
URET	Retirement	Roli ament	Retirement of W0048 due to rep	, 0	(\$537.62)	Feb-2008	T. T.
URET	Retirement	Retinement	Retirement of W0048 due to re	G.	(\$1,509,40)	Feb-200B	F. C. 7
URET	Retirement	Retirement	Retirement of W0048 due to rep	. 0	[\$4,214.33]	May-2008	
			Total for Activities:	1)	\$108,529.86		

WORK ORDER # WOO48- INHERITED AQUASOURCE DATA AT TIME OF ACQUIS. THREEFORE, NO FURTHER SUPPORT AVAILABLE.

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

SOURCE_PBC

Asset Detail - Utility Plant in Service

		Asset Detail - Utility Plant in 8	Service			Lè //	74 L	. 10 10 :					•
		As of 12/31/07				16-14		-19.10	Average	Depr	Months	Total	
Asset Location	In Service Litility Account	Asset Short Description	Work Order Number			Total	Support		Service Life	Rete	In Service	AD]
Lake Sizy - WasteWater	111900 0:00 30340 - Land Rund	Clas Academic Convention	W0049	in Street	142,800.00	442,860.60		160,219.00					
ake Suzy - WasteWater	1/1/1996 0:00 35340 - Land & Land Rights	- Dist Adjust due to land sale at Lale Si	т М0048	٥	(173,434.00)	(173,434,00)	(82,381.00)	{111,053,00}	~				
ake Suzy - WasteWeter	1/1/1996 0:00 35440 - Struct & Improv - Di	spose Aquasource Convention	W0046	1	488,599.87	-	((-	19 .13					
aice Suzy - WastaWater	1/1/1998 0:00 35440 - Struct & Improv - Di	spose Retirement	13525499999	0	(1,229.30)	G	•	_					
alce Suzy - WasteWater	1/1/1998 0:00: 35440 - Struct & Improv - Dt	sposé Retirement	13595499999	0	(816.74)	466,753.85(1)		486,753.85	6 185 x	0.0313	122	154,265.48	16-1
ake Suzy - WesteWater	4/1/1996 0:00 36440 - Struct & Improv - Di	spost Agussource Conversion	W0049	3	30,000.00	30,000.00 \$		30,000.00	i 32	0.0313		9,273.44	
ake Suzy - WasteWater	5/1/1997 0:00 36020 - Collection Sewers -		W0049	7207	28,000.00	28,000.00		28,000.00	[3c	0.0333	130	10,100.74	
ales Sucy - WasteWater	3/1/1999 0:00 36020 - Collection Sevens -		W0049	5940	25,942.44	25,942,44	•	25,942,44	/ 30	0.0333	108	7,751.60	
ake Suzy - WesteWater	1/1/1998 0:00 36120 - Collection Severs -		W0049	.7563	98,870.60	96,670.00		98,870.00	44	0.0222	122	22,282.37	
ake Suzy - WasteWater	1/1/1999 0:00 38120 - Collection Savers -	Grant Aguasculica Conversion	W0049	6760	155,503.70	156,603.70		155,603,70	44	0.0222	118	31,562.58	
she Suzy - WaeteWater	1/1/1998 0:00 36220 - Special Collection 5	Struct Aguasource Conversion	W0049	1	26,899.00	25,699,00		28,699.00	40	0.0250	122	7,276.39	
ake Suzy - WesteWater	4/1/1998 0:00 36320 - Services to Custom		W0049	137	72,721.68	72,721.68		72,721.68	1 35	0.0283	119	18,929.96	
ske Suzy - WasteWater	4/1/1998 0:00 36420 - Flow Measuring De-		W0048	1	1,353.12	1,363,12		1,353.12		0.2000	119	2,676,92	
ske Suzy - WasteWater	4/1/1998 0:00 37030 - Receiving Wells	Aquasource Conversion	W0049	1	45,000.00	45,000,00		45,000.00	30	0.0333	119	14,837.50	
ake Suzy - WasteWater	4/1/1998 0:00 37130 - Pumping Equip - Po		W0049	1	81,320.00	81,320.00		81,320.00	1 16			44,688.35	
ake Suzy - WasteWater	4/1/1998 0:00 37130 - Pumping Equip - Pt		W0049	1	22,000.00	22,000,00		22,000,00	16			12,089.81	
ake Suzy - WesteWater	4/1/1998 8:00 37130 - Pumping Equip - Pt		W0049	1	22,000.00	22,000.00		22,600.00	1 10				. !
ake Suzy - WasteWater	4/1/1998 0:00 38040 - Treat & Otep Equip		W0049	1	224,648,17			-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 "		•		- 1
ake Suzy - WasieWater	4/1/1998 0:00 38040 - Treat & Diep Equip		13696499999	Ď	(744.36)	21,255,64		21.255.64	1 10	0.0556	119	11,580.76	- 1
THE OUT A MESICAL SIGN	- 11 1000 0'04			-					- "			350,503.63	_
					≯⁄)~	1,119,519.43		1,188,665.43				35	0,503.63

26) = 69, 14.9 16-14.5

Note: these assets do not have appropriate supporting documentation. ice audit Sinding 2.0

CORT	l edger Intry	Activity					7
機 型 AL UAD D	Addition	<u> 1889 (1 - 5) 53 (1884)</u> - Aquasiounce - Carrier	tantin feet	er en se i realis de la constantidada de la co	1 \$442,810.0	Tut,71631 -	•
NADJ	Adjustment	Adjust due to land sale at Lale Suz	Adjust due to land sale a	Lale 10-19.5	g (\$173,4 34.0 0) Dec 2007	•
	I may apply to the first to the		Total for Activities:		1 \$269,366.0	o 🖍	
							1

AGUASOURCE DATA AT TIME OF A CQUISTRAN,
THEREFORE, NO FURTHER SUPPORT AVAILABLE.

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

16-19.11 292,600 as 16-19.11 292,600 as Note: without contracts, sale
agreements, invoices, etc,
when is not proper
supporting documentation.
See WP 16-19.8.8



ORDER NO. PSC-97-0540-FOF-WS

DOCKET NO. 960799-WS

PAGE 37

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

LAKE SUZY UTILITIES, INC. **TEST YEAR ENDING JUNE 30, 1996** SCHEDULE OF WASTEWATER RATE BASE

SCHEDULE NO. 1A DOCKET NO. 960799-WS 0 8 5 08

	BALANCE PER UTILITY		A. ADJUST. JTIL BAL	BALANCE PER COMM.
UTILITY PLANT IN SERVICE \$	324,361	\$	624,578 A	
LAND/NON-DEPRECIABLE ASSETS	150,000	16-19.9	112,581 B	ሌ-ነዓ. 8 262,58 1
NON USED AND USEFUL PLANT	. 0		(186,057)C	(186,057)
CWIP	127,637		(127,837)D	0
CIAC	(212,756)		19,001 E	(193,755)
REFUNDABLE ADVANCES	0		(321,988)F	(321,988)
ACCUMULATED DEPRECIATION	(62,058)		(46,622)G	(108,680)
AMORTIZATION OF ACQUISITION ADJUSTMENT	0		0	0
AMORTIZATION OF CIAC	0		28,961 H	28,961
WORKING CAPITAL ALLOWANCE	5,500		282	5,762
WASTEWATER RATE BASE \$	332,884	\$	102,899	435,783

16-19.11

PSC-97-0540-FOF-WS ORDER NO. DOCKET NO. 960799-WS PAGE 38

WIRCE FPSL Order

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Description:

Dkt 080121,WS: ACN 08-093-1-1

0 0 |5 |08 | LAKE SUZY STRETHER MC. TEST YEAR ENDING JUNE 30, 1996 SCHEDULE NO. 18 DOCKET NO. 980789-WS ADJUSTMENTS TO RATE BASE WASTEWATER WATER A UTILITY PLANT IN SERVICE 611 611 Reclassification from O&M expense (20,500) 127,837 817,005 To reflect plant at \$/20/96 Rectassification from CWIP To reflect additional proforms plant To reflect averging adjustment **10** 5) S. LAND 2,000 (/-(4.9 2,000 To reflect value for 19.55 some of land
To reflect recording and documentary stamp cost
To reflect value for 2.97 acres of land
To reflect land held for future use 0 67,610 64,656 112,561 C. NON USED AND USEFUL PLANT (120,297) 36,925 (82,880) To reflect average non-used and useful plant. Average non-used and accum, depre- on plant @ 8/30/96 Non-used and useful post test year util. plant investment. 23,481 2. Non used and useful post test year depreciation D. CONSTRUCTION WORK IN PROGRESS(CWIP) 1. To reflect a reclassification to plant 0 **8**_ (127,837) E. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) (21,965) To reflec the accumulated balance at 6/30/96 101,129 non used and useful CIAC CIAC for margin reserve To reflect everaging adjustment (80,173) F. REFUNDABLE ADVANCES To reflect refundable cash advances 0 CMS 0000 Amortization on cash advances 8. ACCUMULATED DEPRECIATION (11,841) (43,015) To reflect the accumulated balance at \$/30/96 Depre. on post test year plant. To reflect averaging adjustment H. AMORTIZATION OF CLAC 00,013 To reflect accumulated balance at \$70785 Non-used and useful amortization of CIAC Amortization of CIAC for margin reserve 67,145 (18,180) 3. Amortization et Corc var margan 6. To reflect evereging edjustment I. WORKING CAPITAL ALLOWANCE (4,745) 1. To reflect 1/8 of test year O & M expense

ORDER NO. PSC-97-0540-FOF-WS DOCKET NO. 960799-WS PAGE 7

E

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

08/5/08

Based on warranty deeds, we have determined that the utility purchased and owns 25.52 acres of land for its wastewater facility, 5.97 acres was purchased in February 1987 and 19.55 acres was purchased in December 1996. Both parcels of land are adjoined and were purchased from the grandparents of the utility's owner. The utility purchased the 5.97 acres for \$150,000, which equates to \$25,126 per acre. It purchased the 19.55 acres for \$292,800, which equates to \$14,977 per acre.

Description:

At the meeting held on December 19, 1996, a customer voiced concerns about the price the utility paid a related party for the land. The customer also provided staff with a form that listed the owner of the property, the type zone, the number of acres and the appraisal price per acre determined by DeSoto County. The County appraiser informed staff that the two parcels of land are zoned agricultural, and the appraisal value is based on a market value between 85-100 percent for an agricultural zone. DeSoto County's appraisal value per acre for the 5.97 acre parcel is \$4,000, and \$1,000 per acre for the 19.55 acres.

It is the utility's burden to prove that its costs are reasonable. Florida Power Corporation v. Cresse, 413 So. 2d 1187, 1191 (1982). This burden is even greater when the purchase is between related parties. In GTE Florida, Inc. v. Deason, 642 So. 2d 545 (Fla. 1994), the Court established that when affiliate transactions occur, that does not mean that "unfair or excessive profits are being generated, without more". The standard established to evaluate affiliate transactions is whether those transactions exceed the going market rate or are otherwise inherently unfair. The Commission has applied the GTE Florida case to other utility land purchases. See, for example, Order No. PSC-96-1320-FOF-SU, issued October 30, 1996 in Docket No. 950495-WS, where the Commission disallowed a portion of the price of land purchased from a utility affiliate where the utility failed to prove the prudence of the purchase price.

We recognize that the land value recorded on the property appraiser's books may not represent the commercial value of the land or the amount for which the owner would be willing to sell. Therefore, an independent appraisal is necessary to determine the fair market value of such land. The utility hired an independent appraiser to determine the fair market value of the 19.55 acres of land purchased in December 1996. The appraiser calculated a market value of \$312,000, for the 19.55 acres of land, which equates to \$15,959 per acre. The appraiser used comparable arms-length sales of land sold in close proximity to the 19.55 acres purchased by the utility in determining the market value. The comparable sales ranged from \$8,000 to \$22,000 per acre. The utility purchased this

FBC Order

PSC-97-0540-FOF-WS ORDER NO. DOCKET NO. 960799-WS PAGE 8

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Die 880121-WS; ACN 08-093-1-1 Description:

land for \$14,977 per acre, which is less than the calculated market 08/5/68 value and within the mid-range of the per acre value. sales used in the independent appraisal. In consideration of the above, we determine that the utility has met its burden in proving that the cost of the land would not be less if it was purchased from an unrelated party. Accordingly, we find a land value of \$292,800, \$14,977 per acre, for the 19.55 acres of land.

We also used the above appraisal to test the reasonableness of the amount paid for the 5.97 acres in 1987. Using the 43.34% growth in the Consumer Price Index (CPI) during the period 1987 through 1996, we discounted the current per acre value of \$14,977 to determine a fair market value of \$10,449 per acre in 1987. This produces a total value of \$62,381 for the 5.97 acres. We find that 17-9,15 the utility has not met its burden in proving the prudence of the \$150,000 purchase price. Accordingly, consistent with GTE Florida. Inc. and prior decisions, we find that there shall be a reduction in the purchase price for the 5.97 acres of land.

The DEP has required the utility to upgrade its wastewater treatment plant, which included reconstruction of its percolation ponds. The utility's two original ponds were located on the 5.97 acres of land. The utility was required to purchase additional land for the percolation pond reconstruction. The total number of 10 (50,000 acres required for the upgrade is 19.20 acres. The utility ownse 25.52 acres. Therefore, we have recognized 6.32 acres as land held for future use.

The utility recorded land value of \$150,000 for wastewater. We hereby approve an increase in Land by \$292,800 to reflect the approved value for the 19.55 acres of land and by \$2,050 to reflect 16-19.8 the cost of the recording fee and documentary stamps for this property. It has been decreased by \$87,619 to reflect the Commission approved value of land for the 5.97 acres and decreased 0 + 2056 by \$94,656 to reflect the value of land held for future use. 6 -94656 Accordingly, the total adjustments for land equals \$112,581 resulting in a land value of \$262,58 for wastewater.

Non-used and Useful Plant

Non-used and useful plant represents that portion of the \$\overline{\partial} \times \frac{20}{200,200}\$ utility's investment that is non-used and useful for existing \$\overline{\partial} \frac{200,200}{200,200}\$ plant account. Multiplying the non-used and useful respectively. plant account. Multiplying the non-used and useful percentage by 80 702,56 average plant results in average non-used and useful plant of \$86,669 for water and \$126,297 for wastewater. The corresponding average non-used and useful accumulated depreciation is \$23,481 for water and \$26,925 for wastewater.

= FPSC Order

Asset Location

Lake Suzy Utities, Inc. - Water 41/200 1000 33/44 Jahin Lake Suzy Utities, Inc. - Water 41/200 100 33/44 Jahin Lake Suzy Utities, Inc. - Water 45/2000 100 33/40 Jahin Lake Suzy Utities, Inc. - Water 47/2005 200 33/40 - Santa

Lake Suzy Utilities, Inc. - Water (71/1988 0:06: 30920 - Supply Main: Lake Suzy Utilities, Inc. - Water 1/1/1986 0:00 33140 - Mains Lake Suzy Utilities, Inc. - Water 1/1/1998 0:00 33140 - Mains Lake Suzy Utities, Inc. - Water 1/1/1986 0:00 33140 - Mains

Lake Sazy Lossee, Inc. - waser 1/1/1980 0/00 33140 - Mains Lake Sazy Lossee, Inc. - Water 1/1/1989 0/00 33140 - Mains Lake Sazy Lossee, Inc. - Water 1/1/1989 0/00 33140 - Mains Lake Sazy Lossee, Inc. - Water 1/1/1989 0/00 33340 - Services Lake Sazy Unities, Inc. - Water 1/1/1989 0/00 33440 - Meiera and Install

Lake Suzy Utilities, Inc. - Water 1/1/1996 0:00 33540 - Hydrante

Lake Suzy Utilities, Inc. - Water 3/1/1990 0:00 33440 - Meters and installations

Late Suzy Litities, Inc. - Water 1/1/1998 0;00 33940 - Other Mile: Plant - T & D Aquasource Conversion

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

W0049

W0049

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W0049

W0049

W0049

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

Aguseource Conversion

Acussource Conversion

Aquasource Conversion

Aquasource Conversion

Aquasource Conversion

Aque Florida	, Inc.											
Assat Detail - Utility P								- 1	Average	Depr	Months	Total
 As of 12/31 Asset Short Deep		Vork Order	Nember	Quantity	Amount	Total	Support	Variance	Service Life		in Service	AD
COMMENTED HADE CONTRACTED PROP CONTRACTED PROP CONTRACTED PROP	ERTY LAKBITO ERT LAKBITO ERT LAKBITO	W00205			9234.00 62.276.48 55.436.40 55.436.56	208,785.10		16-19.22 137,077.10	-17,43	0.0233	33	5,890.63 LL-17,10
 Aquascurce Conversio Aquascurce Conversio Reference	n 1369	049 \G- 049 6499999 6499999	14.15 1	1 30850 -300 -10	217.50 239,898.94 (2,332.67) (124.42)			217.50	35	0.0286	122	63,02
Retirement Retirement Aquaecuice Conversio	:365 n [(.)4], } ₩0	M400000	.19.15	-4		237,408.66 68,895.89 5,872.86		237,408.55 68,896.89 5,872.86	43 43 40	0.9233 0.0233 0.0250	122 108 122	55,993.45 14,362.21 1,469.01

16-19-15 68.R95.89 40 40 20 20 1.489.01 38 73 38 73 5,872,86 0.0250 122 5,672.86 5,872.86 0.0250 108 122 2.240.97 10,000.00 10,000,00 10,000.00 3,042.50 11,871.10 6,000,00 6,000,00 6,000.00 26,486.50 9,0500 108 122 28,485,60 26,486.50 34,354.06 34,364,06 45 0.0222 7.744.84 34,364.06 7,896.86 534,219.12 3,203.41 0.0400 7,896,68 7,896.66 108,000.96 76-17.5 16-17.7

Note: These assels do not have appropriate Support. Son and & Girding 1. D

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	Land in Fee:	
	Land in Fee:	
	Lake Sezy Utilities, Inc Water	
	30320 - Land & Land Rights - Source In Selection and Lan-1999	
	Spelin Savers Lan-1990	
	Lake Suzy Utilities Water	1.00 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (1.01 (
	Aqua America - Florida	
	Water	ke Sury 30320
	W0049	
1 06to	OT Conversion Outcome CC	
Bonda		
基本的基本。		是这个是是是可以是一个人的

WORK ORDER & WOO49 INHERITED AQUASOURCE DATA, NO FURTHER SUPPORT AVAILABLE

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

sole: This is not appropriate
Suport for an asset upo
an invoice, contract, or
sales agreement. Or

SOURCE_______

16-19.15

PSC-97-0540-FOF-WS ORDER NO. DOCKET NO. 960799-WS PAGE 36

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

n e/5/08

LAKE SUZY UTILITIES, INC. TEST YEAR ENDING JUNE 30, 1996 SCHEDULE OF WATER RATE BASE SCHEDULE NO. 1 **DOCKET NO. 960799-WS**

SCHEDULE OF WATER RATE BASE		BALANCE PER UTILITY		COMM. ADJUST. TO UTIL. BAL.	BALANCE PER COMM.	
UTILITY PLANT IN SERVICE	\$	276,824	1	(450) A	\$ 276,374	
LAND/NON-DEPRECIABLE ASSETS		1,150		0 B	16-19,1 1,150	J
NON USED AND USEFUL PLANT		0		(63, 188)C	(63,188)	
CWIP		0		0 D	0	
CIAC		(332,772)		32,156 E	(300,616)	
REFUNDABLE ADVANCES		0		0 F	0	
ACCUMULATED DEPRECIATION		(67,942)		(772)G	(68,714)	
AMORTIZATION OF ACQUISITION ADJUSTMENT		0		0	D	
AMORTIZATION OF CIAC		0		67,006 H	67,006	
WORKING CAPITAL ALLOWANCE	_	20,611		(4,748)	15,863	•
WATER RATE BASE	•	(102,129)	\$	30,004	\$ (72,125)	

FPSC Orden

Agua Utifities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

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

Agua Florida, Inc.

	70001.00		1-1-0			1		Ī		
		As of 12/31/07					Average	Dept	Months	Total
Asset Location In Service Littity	Account	Asset Short Descr	iption Work Order Number	Quantity	Amount	Total	Service Life 1	Rate	in Service	AD
Ocate Cato Utano 2 (01:000 050 01:020 - Points		Porte Seneration	W0050	1	1.11	650.84	19-14.18 20	6.0500	108	293,42
Ocale Cells Unities 5/10/1999 0:00 31120 - Pumping	Fords - Source	Pumolog Equipment	W0060	1	2,327.12	2,327.12	20	0.0500	105	1,020.38
Ocala Caks Usater 2/10/1999 0:00 31120 - Pumping	, —,—,	Pumping Equipment	W0050	1	443.10	443.10	20	0.0500	108	199.78
Ocean Oaks Utilities 11/1/1996 0:00 32030 - Water Tr		Water Trestment	W0060	1	148.40	148.40	22	0.0455	122	68.41
Ocala Caka Utilifia: 2/10/1999 0:00 32030 - Water Tr		Water Treatment	W0050	1	148.40	148.40	22	0.0455	108	60.82
Ocean Oaks Utilities 3/10/1999 0:00 33140 - Mains		Transmission	W0050	1	1,159,64	1,159.64	43	0.0233	107	241.07
Ocala Oaks Utilities 2/1/2001 0:00 34150 - Transpol		New Addition	W0050	1	13,514.51	13,514.51	6	0.1667	· 64	15,791.96
Ocasi Osas Utable 2/1/2001 0:00 34/30 1 1-4/300	(decor) Schodusour					18,392.01				17,675.62
							•			

Note: These assets do not have proper Supporting documentation, but are less than 7% of Jutal plant in Service Immaterial Pass &

O CPR Ladger [Jetoil		LC X	
	The second second	Related Asse	t(s) No. () Commont	(45)
	Tower Generation	Work Order W0050	14亿据录	
cling District	or Power Generation	of the Committee of the	Acimir .	:
Proceedings 340	City Power Generation Equipment	Subledger None		1.
Retropped U	Power Generation Equipment		Sub Ldu	08/5/
	EA	Retire Method specific	Previous	ORIST
Assertation	prijūcala Caks Utilities		ALC:	
View (Section 1)	## 31020 - Power Generation Eq	uip kriti i In Setvice Year Feb-1999	- Hidete	
5.4.4	Ocale Oaks Utility Water	Egy A Service Year Feb-1999	1.00 Alt Quantity	
	101-Utility Plant in Service		650.04	ř.
学	Alagua America - Florida		Lipidete	
	Water			g .
	W0058	Device Story around FLWA Ocale O	ak: 3102	1
		THE CALL POT TO	and the second	2 .
	101 Conversion			2
	HANDLE TO THE REAL PROPERTY OF THE PARTY OF			
	pource CC			1.
D ond	able			_

WORK ORDER 4 WOOSO
INHURITED FROM AQUASOURCES
NO FURTHER SUPPORT AVAILABLE

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



ORDER NO. PSC-05-1242A-FAA-WS

DOCKET NOS. 040951-WE DADDED WE

PAGE 7

Agua Utilities Florida, Inc.

Rate Case Audit Historical Year Ended December 31, 2007

SCHEDULE 2 PAGE 5 OF 61

Description:_

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

CARLTON VILLAGE UTILITY SYSTEM - 555 - LAKE COUNTY WATER RATE BASE AS OF JUNE 30, 2004

08/5/08

DESCRIPTION	PER UTILITY	ADJUSTMENT	refer to	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 488,042	\$ 0		\$ 488,042
LAND & LAND RIGHTS	5,217	1,134	9	6,351
CONSTRUCTION-WORK-IN-PROGRESS	97	0	Į.	6-14.1 97
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	1,055	(1,055)	13	0
CONTRIBUTIONS-IN-ALD-OF-CONSTRUCTION	(112,223)	0		(112,223)
(CIAC) ACCUMULATED DEPRECIATION	(127,665)	(3,292)	18, 27	(130,957)
ACCUMULATED AMORTIZATION OF CIAC	17,689	0		17,689
ACCUMULATED AMORTIZATION OF AA	(1,306)	1,306	13	0
OTHER REGULATORY ASSET	5,435	2,784	23	8,219
TOTAL	\$ 276.341	\$ 877		\$ 277.218

CARLTON VILLAGE LITILITY SYSTEM - 555 WATER PLANT AND DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION BALANCE	
302	FRANCHISES	\$ 982	\$ (771)	
304	STRUCTURES AND IMPROVEMENTS	21,143	(5,367)	
307	WELLS AND SPRINGS	60,015	(22,340)	
310	POWER GENERATION EQUIPMENT	35,086	(18,671)	
311	PUMPING EQUIPMENT	52,520	(18,467)	
330	DISTRIBUTION RESERVOIRS & STANDPIPES	97,215	(21,169)	
331	TRANSMISSION & DISTRIBUTION MAINS	195,850	(38,426)	
333	SERVICES	14,217	(4,547)	
334	METERS & METER INSTALLATIONS	9,214	(1,055)	
335	HYDRANTS	1,800	(144)	
TOTAL		\$488,042	\$(130,957)	

ORDER NO. PSC-05-1242A-PAA-WS DOCKET NOS. 040951-WS, 040952-WS PAGE 8

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

SCHEDULE 2 PAGE 6 OF 61

61 08/5/68

CHULUOTA UTILITY SYSTEM - 335 - SEMINOLE COUNTY WATER RATE BASE AS OF JUNE 30, 2004

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 4,110,264	\$ 0		\$ 4,110,264
LAND & LAND RIGHTS	33,665	0		33,665
CONSTRUCTION-WORK-IN-PROGRESS	91,699	(13,873)	37	77,826
ACQUISITION ADJUSTMENT (AA)	68,390	(68,390)	11, 38	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(1,193,027)	(3,222)	30	(1,196,249)
ACCUMULATED DEPRECIATION	(638,411)	(5,399)	36	(643,810)
ACCUMULATED AMORTIZATION OF CIAC	164,716	1,441	34	166,157
ACCUMULATED AMORTIZATION OF AA	(32,229)	32,229	11, 34, 38	0
OTHER REGULATORY ASSET	23,096	16,406	39	39,502
TOTAL	\$ 2.628.163	\$(40,808)		\$ 2,587,355

CHULUOTA UTILITY SYSTEM - 335 WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

			ACCUMULATED		
-		PLANT	DEPRECIATION		
ACCT NO	ACCOUNT NAME	BALANCE	BALANCE		
302	FRANCHISES	\$ 1,556	\$ (645)		
304	STRUCTURES AND IMPROVEMENTS	201,077	(73,536)		
307	WELLS AND SPRINGS	233,155	(16,983)		
309	SUPPLY MAINS	89,906	(20,485)		
310	POWER GENERATION EQUIPMENT	53,402	(22,997)		
311	PUMPING EQUIPMENT	193,957	(45,620)		
320	WATER TREATMENT EQUIPMENT	111,808	6,993		
330	DISTRIBUTION RESERVOIRS & STANDPIPES	1,087,562	(104,205)		
331	TRANSMISSION & DISTRIBUTION MAINS	1,470,076	(250,024)		
333	SERVICES	408,817	(68,425)		
334	MBTERS & METER INSTALLATIONSS	58,760	(650)		
335	HYDRANTS	118,755	(7,704)		
304	STRUCTURES AND IMPROVEMENTS	1,524	(12)		
340	OFFICE FURNITURE & EQUIPMENT	2,138	(1,692)		
343	TOOLS, SHOP & GARAGE EQUIPMENT	31,125	(17,875)		
344	LABORATORY EQUIPMENT	17,351	(11,657)		
345	POWER OPERATED BQUIPMENT	5,626	(4,266)		
346	COMMUNICATION BQUIPMENT	21,256	(2,213)		
347	MISCELLANEOUS EQUIPMENT	2,413	(1,816)		
OTAL		\$4,110,264	\$(643.810)		

ORDER NO. PSC-02-0651-PAA-WU DOCKET NO. 011401-WU PAGE 13 Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS0 ACN 08-093-1-1
Description:

SCHEDULE 1

0 8/5/8

HEARTLAND UTILITY COMPANY, INC. SCHEDULE OF WATER RATE BASE AS OF OCTOBER 31, 2001

DESCRIPTION	BALANCE PER UTILITY	COMMISSION ADJUSTMENT	
Utility Plant in Service	\$290,780	\$0	\$290,780
Land	4,800	o	16-19.) 4,800
Contributions in Aid of Construction (CIAC)	(310,902)	0	(310,902)
Accumulated Depreciation	(30,313)	860 A	(29,453)
Amortization of CIAC	31,569	0	<u>31,569</u>
WATER RATE BASE	(\$14.066)	<u>\$860</u>	(\$13.206)

FPX O.da

Aqua Utilitles Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-993-1-1

Description:_

Aque Floridz, Inc. Asset Detail - Utility Plant in Service

AS OF 1231A !								
CoAU Asset Location	in Service	Utility Account	Asset Short Description	Work Order Number Quantil	y Amount	Total	Support	Variance
33-6582 Lake Suzy Utilities, Inc Water	4/3/2005 0:00 5/1/2006 0:00		CONTRIBUTED TO LAKE SUZY	31700000205 V 1747843 31700000205 31700000407	5 /4 00 2 /4 40			
33-6562 Lake Suzy Utilities, Inc Water	\$112000 0.00	33/140 14-14-1	CONTRIBUTED PROBLEM LAKE SUZY	33058200332	1227		14 21	
33-6562 Lake Suzy Uillies, inc Water		33140 - Marie 23140 - Marie 23140 - Marie	CONTRIBUTED PROPERTY IN EACH	81700908187 Barrier	86,438,40		16-19.24	14 .16 144
33-6582 Lake Suzy UtiMes, Inc Water	4/1/ 2006 0:00	Maine Chi	COMMENTACING SOCIETY CONTRACTOR	* 33628500335 SEFE	11111111111111111111111111111111111111	206,765.10	69,688.00	137,077.10 16-19,14

CX004332 Lake Suzv	Developer contributed property-Crystal Bay	6584 04/25/03	

Crystal Bay Dev	\$1,550.00	331
Crystal Bay Dev	\$8,700.00	335
Crystal Bay Dev	\$2,360.00	331
Crystal Bay Dev	\$57,078.00	331
Crystal Bay Dev	\$ 460.00	361
Crystal Bay Dev	\$59,320.00	371
Crystal Bay Dev	\$14,590.00	361
Crystal Bay Dev	\$40,553.70	361

Invoice/JE Amount Grand Total Sum:

New activities associated with project (2004):

16-17,72 31700006265 31700006266 31700006267 33658200332



Crystal Bay Contributed Property - Lake Suzy, Florida

<u>Water</u>				•	, N	ARUC	Acct Cat
6" C900 DR18 CL 160 PVC	1840	Ł۴	10.70	19,688.00	4	331	946
6" Gate Valve	1	EA	590.00	590.00	4	331	955
Hydrant assembly	2	EA	2,900.00	5,800.00	4	335	927
2" services	10	EA	750.00	7,500.00	4	331	946
6* directional bore	40	LF	31.00	1,240.00	4	331	946
8" SDR35 PVC	400	LF	13.30	5,320.00	4	331	946
Manholes	1	EA	1,550.00	1,550.00	4	331	937
6" C900 DR18 CL 160 PVC	260	ᄹ	10.70	2,782.00	4	331	946
6" Gate Valve	1	EA	550.00	550.00	4	331	955
6" C900 DR18 CL 160 PVC	1220	ĻF	11.90	14,518.00	4	331	946
6" Gate Valve	2	EA	610.00	1,220.00	4	331	955
Hydrant assembly	1	EA	2,900.00	2,900.00	4	335	927
2" services	8	EA	670.00	6,030.00	4	331	946
	•		=	69,688.00	•		_

soll i	ed or w	
331	946	57,078.00
331	955	2,360.00
335	927	8,700.00
331	937	1,550.00
	1	-
		69,688.00
	331 331	331 955 335 927

16-19.77

<u>Sewer</u>							
8" SDR35 PVC	1085	LF	13.30	14,430.50	2	361	946
6" services	14	EA	520.00	7,280.00	2	361	946
6" cleanouts	19	EA	150.00	2,850.00	2	361	946
Manholes	5	EA	1,550.00	7,750.00	2	361	937
Lift Station	1	LS	59,320.00	59,320.00	3	371	935
4" force main	75	LF	12.00	900.00	2	361	946
4" gate valve	1	EA	460.00	460.00	2	361	955
8" SDR35 PVC	576	FL	18.20	10,483.20	2	361	946
6" services	9	EA	280.00	2,520.00	2	361	946
6" cleanouts	11	EA	190.00	2,090.00	2	361	946
Manholes	4	EA	1,710.00	6,840.00	2	361	937
			2	114 923 70			

Cor	səlida	ed for s	197VB
2	361	946	40,553.70
2	_361	937	14,590.00
3	371	935	59,320.00
2	361	955	460.00
			114,923,70

TOTAL Utility Construction Cost

184,611.70

184,611.70

Breakdown of property

Note: See 16-19.19 to 16-19.25 Sor Bill of Scho. or

Aqua Lithites Florida, Inc.
Rate Case Audit
Historical Year Ended December
Dol. 60121-WS: ACN 08-09

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 089121/WS; ACN 08-093-1-1

Description

BILL OF SALE ABSOLUTE

0 4 5 66

Crystal Bay Condominium Development Corp. (Developer), a Florida Corporation, for and in consideration of the sum of \$1.00 (one dollar U.S.), paid by Aquasource, Inc. (Utility) has granted, bargained, sold, transferred, and by these presents does grant, bargain, sell, transfer and deliver unto Utility, the following goods and chattels, to wit:

"All of those certain water lines, valves, fire hydrants, meter taps and related accessories providing potable water service, and all those certain sewer gravity lines, manholes, lift station, force mains and related accessories providing sewer service to Crystal Bay at Kingsway Condominium, located in DeSoto County, Florida, said legal description attached as exhibit C."

To have and to hold the same unto Utility forever and Developer does covenant to Utility, that Developer represents said goods and chattels are free from all encumbrances, claims and liens.

Easements granted to Utility are stated on Exhibit A, Pg ½ and Exhibit A Pg 2/2 duly recorded in the public records of DeSoto County, Florida.

Estimated value of said improvements are shown on Exhibit B, attached hereto.

Easements granted by Seller are described in Exhibit A (Ref. Pg 29 & 30). Estimated Value of said improvements are listed in Exhibit B.



Aqua Utilitles Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Description:

ACN 08-093-1-1

0 8/5/08

Witness Witness

Witness

Developer:

Crystal Bay Condominium

Development Corporation 3434 Cleveland Avenue

Fort Myers, FL 33901

Bv

12/13/0

Date

Utility:

Aquasource, Inc.

8374 Market St, Unit 419

Bradenton, FL 34202

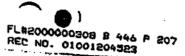
Witness

Ву

Date

Witness

SOURCE PRO



Agua Utilities Florida, Inc.
Rafe Case Audit
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Dkt 0801217WS; ACN 08-093-1-1
Description:

08/5/09

finished undecorated ceiling of the unit, extended to meet the vertical boundaries.

- (ii) LOWER BOUNDARY the upper side of the finished undecorated surface of the floor of the unit, extended to meet the vertical boundaries.
- (2) VERTICAL BOUNDARIES: The vertical boundaries shall be the interior surfaces of the perimeter walls of the unit as shown on the surveyor plans and the interior surfaces of the unit's windows and doors that abut the exterior of the buildings or common areas.
- C. EXCLUSIVE USE-Each Unit Owner shall have the exclusive use of his unit subject to the provisions of Florida Statute 718.111(5).
- D. APPURTENANCES The ownership of each unit shall include, and there shall pass as appurtenances thereto whether or not separately described, all of the right, title and interest of a Unit Owner in the condominium property which shall include, but not be limited to:
- (.1). COMMON ELEMENTS an undivided share of the common elements as defined in Florida Statute 718,108.
- (.2) LIMITED COMMON ELEMENTS The exclusive use (or use in common with one or more other designated units) of the limited common elements that may exist.
- (.3) ASSOCIATION MEMBERSHIP and an undivided share in the common surplus and property, real and personal, held by the Association as well as full voting rights appertaining thereto.
- E. EASIEMENT TO AIR SPACE An exclusive easement for the use of the air space occupied by the unit as it exists at any particular time and as the unit may be lawfully altered or reconstructed from time to time. An easement in air space which is vacated shall be terminated automatically.
- F. EASEMENTS The following non-exclusive easements from the developer are created hereby and granted to: each unit owner; the Association and its employees, agents and hired contractors, utility companies (public or private); unit owners' families in residence, guests, and invitees; and to governmental and emergency services;
- (.1) INGRESS AND EGRESS Easements over the common elements, including streets, walks, and other rights-of-way serving the units of the condominium for ingress and egress.

EXHIBIT A PG1/2

(Page 5 of 27)



FL#200000030B B 446 P 208 REC NO. 01001204523

Aqua Utilities Florida, inc.
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Description:

08/5/08

- (.2) MAINTENANCE, REPAIR AND REPLACEMENT-Easements through the units and common elements for maintenance, repair and replacement. Such access is to be only during reasonable hours except that access may be had at any time in case of emergency.
- (.3) UTILITIES Easements through the common elements and units for conduits, ducts, plumbing, wiring and other facilities for the furnishing of services to other units and the common elements.
- (.4) NON-EXCLUSIVE EASEMENT FOR SURFACE DRAINAGE-A non-exclusive easement for the sole purpose of permitting surface drainage from the condominium property into Lake Pookiehstchee.
- (.5) Emergency, Regulatory, Law Enforcement and Other Public Services - Easements over the common elements in the lawful performance of their duties upon the condominium property.
- (.6) LAKE USE AND ENJOYMENT A non-exclusive easement to each unit owner, his family, tenants, guests and invitees for ingress, egress and regress to and from, and for use and enjoyment of Lake Pookiehatchee, which is adjacent to the condominium and is owned by LAKE POOKIEHATCHEE ASSOCIATION, INC., a non-profit corporation, of which CRYSTAL BAY AT KINGSWAY CONDOMINIUM ASSOCIATION, INC., is a mandatory member. The use and enjoyment of said lake by the unit owners is subject to observance and adherence to all Rules, Regulations, Covenants, Conditions and Restrictions pertaining to said Lake and its Association.
- (.7) RECIPROCAL EASEMENTS In the event Developer should develop, at any time hereafter, any other real property surrounding Lake Pookiehatchee, into condominium or other multi-family residential projects, then developer hereby reserves the absolute right to grant to owners therein casements of ingress, egress and regress for both pedestrian and vehicular traffic over and across the sidewalks and drive areas of the common elements of CRYSTAL BAY AT KINGSWAY CONDOMINIUM; provided, however, any such grant to any such unit owners in any and all such other projects shall be deemed a reciprocal grant to the unit owners of CRYSTAL BAY AT KINGSWAY CONDOMINIUM of an easement of the same scope and for the same purposes over and across like common elements of such other projects.
 - G. MAINTENANCE The responsibility for the maintenance

EXHIBIT A PG2/2

(Page 6 of 27)



Rate Co	es Florida, Inc. ase Audit led December 31, 200		COST ESTIMO								Ost E
Dkt 080121-WS;	ACN 08-093-1-1		***		•	. ,					Orti.
tien: Y G-3 1	SKNCE	111	++WATER++	<u> </u>	L						
			- 8" C000 DR18 CL160 PVD	1840		\$ 10.71	_	9,530.00			
			G BATE VALVE	1	P.	\$ 590.00		800.00			
			HADRANT ASSURY	2	E A.	\$ 2,900.00		00,000,0	,		
		-{ }	2 SERVICES	10	EA	\$ 700,00		7,500.00	/		
	,	111	O DIRECTIONAL BORE	40	J.	\$ \$1,00	1	1,241,00	, ,		
		-#	8" 80R35 PVC	400	LF.	\$ 13,30		L,320,00			
	•	111	MANHOLES	1	EA	\$ 1,550,00	\$.610.00.	<u> </u>		
		111	6" CBGO DRIB CLIBO PVC	260	LF	\$ 10.70	* :	782.00	^		
			S' BATE VALVE	1	EA.	\$ \$50,00	\$	680000			
			6" 0500 CR16 CL160 PVC	1220	L.	8 11,90	8 14	,00.00			
		- 	T BATE VALVE	2	EA	\$ 810.00	3 1	,220,004			
			HYDRAHT ASSMOY	1	BA	\$ 2,000.00		.000.000	/	, <u></u>	
		-111	1" SERVICES		EA	\$ 670,00		00000	•		
		- 111	TOTAL WATER (<u> </u>	سنا	<u> </u>					
			++SEWER++ 8*SORSS PVO	1066	UF (15,50	\$ 14,	430.60			
			er serivices	14	EA I	620.00	\$ 7.	200.00			<u> </u>
			6" GLEANOUTS	10	DA 1	. 180.00	\$ 2,	050.00			
			MANIFOLES	6	EA S	1,850.00	\$ 7.	60.00		1-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
		HI :	LIFT STATION	1	(A 1	59,320,00	\$ 80,	20.00			
	·	₩-:	APPORCE MAIN		(A 1			20.00			
				78		12.00	\$ 1				
	***************************************		4" PORCE MAIN	78	v i	12.00 460.00	\$	00.00			
·			F PATE WILVE	78	U S EA \$	12.00 460.00	\$ 10,4 \$ 10,4 \$ 2,5	100.00 100.00 83.20 20.00			
			4" PORCE MAIN 4" GATE WALVE 8" BORGS PYC	78 1 670	U S EA S U EA	12,00 460,00 \$ 16,20	\$ 10,4 6 2,5	00.00 80.00 83.20			
·			6" PORGE MAIN 6" GATE WALVE 8" BORGS PVC 6" SERVICES	78 1 676	U S EA S EA S EA S	12,00 400.00 \$ 16,30 \$ 280.00	\$ 10,4 \$ 10,4 \$ 2,5 \$ 2,0	100.00 100.00 83.20 20.00			
			6" PORGE MAIN 6" BATE WALVE 8" BORGS PVO 6" SERVICES 6" CLEANOLTS MANHOLES	78 1 670 0 11 4	UF SEA	12,00 400,00 \$ 18,20 \$ 285,00 \$ 190,00 \$ 1,710,00	\$ 10,4 \$ 2,5 \$ 2,6	180.00 180.00 43.20 20.00 90.00			
		70	6" PORGE MAIN 6" BATE WALVE 8" BORGS PVO 6" SERVICES 6" CLEANOLTS MANHOLES	78 1 670 0 11 4	UF SEA	12,00 400,00 \$ 18,20 \$ 285,00 \$ 190,00 \$ 1,710,00	\$ 10,4 \$ 2,5 \$ 2,6	180.00 180.00 43.20 20.00 90.00			
		70	6" PORGE MAIN 6" BATE WALVE 8" BORGS PVC 6" SERVICES 6" CLEANOUTS	78 1 670 0 11 4	UF SEA	12,00 400,00 \$ 18,20 \$ 285,00 \$ 190,00 \$ 1,710,00	\$ 10,4 \$ 2,5 \$ 2,6	180.00 180.00 43.20 20.00 90.00			
		70	6" PORGE MAIN 6" BATE WALVE 8" BORGS PVO 6" SERVICES 6" CLEANOLTS MANHOLES	78 1 670 0 11 4	UF SEA	12,00 400,00 \$ 18,20 \$ 285,00 \$ 190,00 \$ 1,710,00	\$ 10,4 \$ 2,5 \$ 2,6	180.00 180.00 43.20 20.00 90.00			
		70	F PORGE MAIN F BATE VALVE S BETTYCES S CLEMOUTS MATHOLES TAL SE OVER COA	78 1 1 1 1 1 1 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 18.30 \$ 289.00 \$ 190.00 \$ 1,710.00	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	70	144 (.11	70
		70	6" PORGE MAIN 6" BATE WALVE 8" BORGS PVO 6" SERVICES 6" CLEANOLTS MANHOLES	78 1 1 1 1 1 1 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 18.30 \$ 289.00 \$ 190.00 \$ 1,710.00	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	70 2057 # 1	'84,(a))-	72
		70	F PORGE MAIN F BATE VALVE S BETTYCES S CLEMOUTS MATHOLES TAL SE OVER COA	78 1 1 1 1 1 1 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 18.30 \$ 289.00 \$ 190.00 \$ 1,710.00	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	00. 00.	'84,(a))-	72
		70	F PORGE MAIN F BATE VALVE S BETTYCES S CLEMOUTS MATHOLES TAL SE OVER COA	78 1 1 1 1 1 1 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 18.30 \$ 289.00 \$ 190.00 \$ 1,710.00	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	0. 0.	'84, <i>lall</i> -	70
		70	F PORGE MAIN F BATE VALVE S BETTYCES S CLEMOUTS MATHOLES TAL SE OVER COA	78 1 1 1 1 1 1 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 18.30 \$ 289.00 \$ 190.00 \$ 1,710.00	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	0. 0.	'84, <i>[all-</i>	70
		70	F PORGE MAIN F BATE VALVE S BETTYCES S CLEMOUTS MATHOLES TAL SE OVER COA	78 1 1 1 1 1 1 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 18.30 \$ 289.00 \$ 190.00 \$ 1,710.00	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	0. 0.	'84,[a]]-	70
		70	F PORGE MAIN F BATE VALVE S BETTYCES S CLEMOUTS MATHOLES TAL SE OVER COA	78 1 1 170 9 11 4	EA SEA SEA SEA SEA SEA SEA SEA SEA SEA S	12.00 400.00 \$ 183.00 \$ 280.00 \$ 190.00 \$ 1,710.00 \(\text{COST} \)	10.4 2.0 0.0	80.00 80.00 83.20 20.00 90.00 90.00	0. **/	'84,[a]]-	70



++WATER++						
5" C990 DR18 CL150 PVC	1840	5	\$	10.70	1	19,648.00
S GATE VALVE .	1	EA	3	690.00	\$_	590.00
HYDRANT ASSMEY	2	EA	\$	2,900.00	\$	8,800.00
2° SERVICES	10	EA	3	780,00	8	7,800.00
& DIRECTIONAL BORE	40	5	\$	31,00	\$	1,240.00
ar SOR35 PVC	8	Ç	•	13.30	3	5,320.00
MANHOLES	1	EA.	\$	1,530.00	3	1,530.00
er C000 DR10 CL150 PVC	260	Ţ	\$	10.70	\$	2,782,00
6' GATE VALVE	1	EA	\$	860.00	\$	850.00
ST COOD DRIE CLISO PVC	1220	U	\$	11.00	\$	14,518.00
ST GATE VALVE	2	以	\$	610.00	\$	1,220.00
HYDRANT ASSMBY	1	EA	\$	2,000.00	\$	2,900,00
2" SERVICES	9	EA	\$	670.00	8	0,030.00
		Ι	Г			

++SEWER++		[_ `				
A' SORJE PVC	1085	UF	\$	13.30	\$	14,430.50
e services	14	EA	\$	620.00	8	7,280.00
6" CLEANOUTS	19	٤٨	\$	150.00	3	2,650.00
HANHOLES	5	EA	\$	1,550.00	8	7,760.00
LIFT STATION	-1	(JS	Ş	59,320.00	\$	50,320.00
4" PORCE MAIN	75	Ų.	\$	12.00	\$	900,00
F GATE VALVE	1	EA	\$	460.00	\$	460.00
8" SDROS PVC	578	LF	1	18.20	\$	10,483.20
o services		EA	1	280.00	\$	2,520.00
6" CLEANOUTS	11	BA	\$	190.00	\$	2,090.00
MANHOLES	4	EA	*	1,710.00	\$	6,840.00
	 		7~			

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



OVERALL DESCRIPTION OF COMPONENTIAL TO

L#2000000308 8 446. P 231 REC NO. 01001204523

A Tract of Land Lying in the Northeest Quarter (ME 1/4) of Section 31, Township 39 South, Ranges 23 East Desoto County, Florida, described as follows:

Ownerce at the Southeast Corner of the Mortinest Quarter (NM 1/4) of Section 31, Township 39 South, Rs 21 East; thence N.89°42'28'M., along the South line of maid Mortheast Quarter (NM 1/4), a distance of 139.06 feet, to a point on the Mestarty Right-of-way line of Kingsmay Circle as shown on the plat of "K crossing", Plat Rock 9, pages 58 thru 588, of the Public Redords of Desoto County, Florida; thence con a.mg the Same line for a distance of 152.75 feet; thence N.13°05'19"M., for a distance of 1127.79 feet, a coint of a curve to the right, having a radius of 375.00 feet and a central angle of 27'41' \$7"; there along the are of said curve, a distance of 246.66 feet; thence N.24°35'52"E., a distance of 395.46 feet a point of a curve to the right, having a radius of 300.00 feet and a central angle of 97'59'50"; then along the are of said curve, a distance of 513.11 feet; thence S.57°24'18"E., a distance of 1191.31 fe for a POINT Of REGINSTING: thence S.07°24'13"M., a distance of 161.31 feet; thence S.57°24'88"E., a distance of 371.29 feet to a point of curve of a curve to the right, having a radius of 66.50 feet and a central angle of 95'48'53"; thence along the arc of said curve, a distance of 200.67 feet; thence S.36°2 35'N., a distance of 66.56 feet to a point of curve of a curve to the loft, having a radius of 66.50 feet and a central angle of 80°07'40"; thence along the arc of said curve, a distance of 93.00 feet; thence N.61°27'45"M., a distance of 228.65 feet to a point of curve of a curve to the loft, having a radius of 203.50 feet and a central angle of 80°07'40"; thence along the arc of said curve, a distance of 93.00 feet; thence N.61°27'45"M., a distance of 228.65 feet to a point of curve of a curve to the loft, having a radius of 203.50 feet and a central angle of 80°07'40"; thence along the arc of said curve, a distance of 93.00 feet and a central angle of 80°07'40"; thence along the arc of said curve, a distance of 93.00 feet and a central angle of 80°07'40"; thence along the arc of said curve, a feet to a point of compound curve of a curve to the left, having a radius of 185.00 feet and a central at of 99"55"; thence along are of sald curve, a distance of 322.60 feet; thence 5.62"32"15"E., a distance of 235. thence 5.88"14"38"E., a distance of 88.78 feet; thence 5.23"34"49"N., a distance of 80.04 feet; thence 5.85"12"! thence S.88*14'38"E., a distance of 88.78 feet; thence S.23"34'49"%., a distance of 80.04 feet; thence S.85"12'2 a distance of 71.43 feet; thence S.4"47'21"%., a distance of 122.07 feet to the Northerly Right-of-May line of Kingshey Circle, a distance of 463.43 feet to a point of curve of a curve to the left, heving a radius of 470.00 feet and a central argine of 5"05'29 thence along the arc of said curve, a distance of 41.76 feet; thence N.04"47'21"%., a distance of 299.64 feet to a point of curve of a curve to the right, heving a radius of 200.00 feet and a central angle of 30'31'47"; thence along the arc of said curve, a distance of 106.57 feet; thence N.35"19'10"%., a distance of 112.61 feet to a point of curve of a curve to the left, having a radius of 205.00 feet and a central angle of 63"56'25"; thence along the arc of said curve, a distance of 300.33 feet; thence N.48"37'17"W a distance of 349.34 feet; thence N.64"30'00"W., a distance of 495.00 feet, to the FORM OF ESSENBING.

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

Description:

08/5/08

KHIBIT C

16-19.31

AQUA UTILITIES FLORIDA, INC. UTILITY'S RATE BASE AUDIT TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007 DOCKET NO. 080121-EI AUDIT CONTROL NO. 08-093-1-1 SUMMARY OF WORK PERFORMED ACCUMULATED DEPRECIATION

8/m/og

OBJECTIVE: To determine accumulated depreciation for the test year ended December 31, 2007, for the applicable systems.

WORK PERFORMED:

- Compiled summary schedule of accumulated depreciation (Direct costs, only. Allocated accumulated depreciation was audited under another WP series.) balances by approved NARUC Uniform System of Accounts. Compared summary utility balances to the supporting MFRs, CPRs, and the general ledger. WP 22 to 22.1
- 2) Compiled schedules which included beginning balances as set in the last Commission Order. Determined that adjustments per last Order were made. The accumulated depreciation accruals included beginning and ending balances by sub-account, methodolgy for calculating annual accumulated depreciation accruals, service lives used to determine accrual multiplier, methodology for accounting for retirements and adjustments, and current period depreciation expense by sub-account. Referenced components and adjustments from the annual reports and traced them to the supporting MFRs and CPRs. Traced accumulated depreciation components from December 31, 2007 to the general ledger. Noted variances, which includes calculating the 13-month average balance, and requested an explanation or support from the company. WPs 22-1 to 22-12.9.

CONCLUSION:

- 1) Noted unsupported variances for the following systems: Arrendondo Estates/Farms Water and Jasmine Lakes Water. See audit finding $\frac{U}{U}$.
- 2) Noted Lake Suzy Water and Wastewater systems overstated their accumulated depreciation balances applicable to unsupported assets. Depreciation expense was also overstated. See audit findings 1 and

Source: As Referenced

22 Lead

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

Description:

08/8/04

	ILITIES FLORI NO. 089121-WS:				For Test	Year Ending Dec	ember 31 2007		1
DOCKET	MO: 000151-M2	, AC	14 00-093-1-1	Audit	FOI TEST	rear trading ther	AUF		
	County	_	System	AD	variance	MFR	CPR	GL	
1	ALACHUA	w	ARREDONDO ESTATES	(191,822)	16,993	(208,815)	(211,397)	(211,397)	22-1
2	ALACHUA	w	ARREDONDO FARMS		-				
1	ALACHIKA	WW	ARKEDONDO PARES	(187,283)	9,603	-(196,886)	(190,535)	(190,535)	22-2
4	BREVARD	W	KING\$WOOD	(2,415)	(1)	(2,414)	(2,404)	(2,404)	
5	BREVARD	Ŵ	OAKWOOD	(15,550)		(15,550)	(15,199)	(15,199)	
6	HIGHLANDS	W	LAXB JOSEPHINE	(\$5,386)	19,634	(105,040)	(98,047)	(98,047)	
7	HIGHLANDS	W	LEISURB LAKES	(132,560)	·	(132,560)	(132,502)	(132,502)	
8.	HIGHLANDS	₩₩	LEISURE LACES	(234,631)	(1)	1	(234,449)	CALCARO	
9	HIGHLANDS	W	SEBRING LAKES	(62,255)	1,273	(63,528)	(64,864)	(64,864)	22-4
10	LAKE	w	CARLTON VILLAGE EAST LAKE HARRIS ESTATES	(175,992)	(1)	(175,991) (197,261)	(175,840)	(175,840) (197,204)	
12	LAKE	w	PERN TERRACE	(197,261)	-	(29,286)	(197,204) (29,234)	(29,234)	
13	LAKE	W	PAJENDLY CENTER	(11,739)		(11,739)	(11,692)	(11,692)	
 	LAKE	W	GRAND TERRACE	(15,597)		(15,597)	(15,527)	(15,527)	
15	LAKE	₩	HAINES CREEK	(38,174)	(2)		(38,400)	(38,400)	
16	LAKE	W	HORBY HILLS	(14,825)		(14,825)	(14,621)	(14,821)	
17	LAKE	w	HOLIDAY HAVEN	(18,765)	-	(18,765)	(18,765)	(18,765)	T
18	LAKE	ww	HOLDAYBAVEN	(369,593)		(369,393)	(389,310)	(369,310)	I
19	LAKE	w	IMPERIAL MOBILE TERRACE	(74,415)	-	(74,415)	(74,414)	(74,414)	
20	LAKE	W	J. SWIDERSKI - 48 ESTATES	(116,446)	(24)	(116,422)	(116,802)	(116,802)	A
21	LAKE	w_	J. SWIDERSKI - KINGS COVE	(136,079)	(702)	(135,377)	(137,341)	(137,341)	A.
. 22	L/009	WW	ANDERSKI KINGS COVE	(202,048)	(888)	1 120164-0			A
23	LAKE	W	J. SWIDERSKI - SUMMIT CHASE	(107,476)	85	(107,561)	(110,430)	(136,344)	22-5
24	LAKE	**	J. SWIDERSKI - EUMMIT CHASE	(139(142)	(43)				22-6
25	LAKE	W	MORNINGVIEW	(34,721)		(34,721)	(34,645)	(34,645)	
26	LAKE	ww	MORNINGVIEW PALMS MOBILE HOME PARK	(133,408)		(139,408)	(132.154)	(52,200)	<u> </u>
28	LAKE	w	PICCIOLA ISLAND	(52,214) (69,408)	-	(52,214) (69,408)	(52,200) (68,925)	(68,925)	
29	LAKE	w	PINEY WOODS	(165,213)		(165,213)	(165,117)	(365,117)	
30	LAKE	w	QUAIL RIDGE	(48,088)	-	(48,088)	(48,045)	(48,045)	
31	LAKE	w	RAVENSWOOD	(20,133)	313	(20,446)	(20,530)	(20,530)	
32	LAKB	w	SILVER LAKE ESTATE / WESTERN SHOP	,	-	(834,012)	(835,680)	(836,677)	22-7
33	LAKE	w	SKYCREST	(37,163)	•	(37,163)	(37,127)	(37,127)	
34	LAKE	w	STONE MOUNTAIN	(9,010)		(9,010)	(9,005)	(9,005)	
35	LAKE	w	VALENCIA TERRACE	(18,483)	-	(18,483)	(18,401)	(18,419)	_ A
36	LAKE:	W.F.	VALENCIA: TERRACE	(44,52)	-	(241,523)	(241,211)	(24),211)	
37	LAKE	₩	VENETIAN VILLAGE	(65,957)		(65,957)	(65,901)	(65,901)	
	LAKE	WW	VENETIAR VILLAGE		-	(184,500)	(184,57))	(184,511)	
39.	LEB	WW	SOUTHERAS		-	(1,284,650)	(1,784,806)	(1,714,797)	
40	MARION	W	OCALA OAKS	(947,110)		(947,110)	(950,708)	(950,708)	
4)	ORANGE	¥	TANGERINE	(52,797)	-	(52,797)	(52,754)	(52,754)	
42	PALM BEACH	W	LAKE OSBORNE ESTATES	(137,009)	(463)	(136,546)	(133,901)	(133,901)	^_
43	PASCO PASCO	W WW:	JASMINE LAKES JASMINE LAKES	(363,534)	160,185	(523,719)	(571,296)	(571,296)	22-4
45	PASCO	ww	PALM TERRACE	(1,090,770)	(13,765)	(1,077,005)	(1,034,402)	(1,054,402)	22-9
46	PASCO		FALM TERRACE	(292,977)		(292,977)	(292,654)	(292,654)	
47	PASCO	VLVI.	ZEPHYR SHORES	(10,629)		(10,629)	(10,551)	(10,551)	
	PASCO		ZEPHYR SHORES	(155,840)	-	(155,840)		(155,840)	
49	POLK	w	GIBSONIA ESTATES	(75,424)	-	(75,424)	(75,363)	(75,363)	
50			LAKE GIBSON ESTATES	(221,604)	-	(221,604)	(221,534)	(221,534)	
	POLK		LAKR GESON BSTATES	(605,378)	-	1605,578)	(602,107)	(692,107)	
	POLK		ORANGE HILL / SUGAR CREEK	(56,917)	-	(56,917)	(56,764)	(56,764)	
	POLK		ROSALJE OAKS	(22,585)	-	(22,585)	(22,663)	(22,663)	
	POLE		WEST TO OAKS	(20,381)		(20,381)	(21,282)		
	POLK		VILLAGE WATER VILLAGE WATER	(93,385)		(93,385)	(94,000)	(94,000)	——
	PUTNAM	W	BEECHER'S POINT	(128,517) (59,792)		(128,517) (59,792)	(59,718)	(132,716)	——
			BEECHER'S POINT	(76,248)		(39,792)	(76,152)	(59,718) (76,152)	
	PUTNAM	W	HERMITS COVE	(181,781)		(181,781)	(178,008)	(178,008)	
			INTERLACHEN LAKES ESTATES	(65,565)		(65,565)	(65,474)	(65.706)	_
			PALM PORT	(22,459)	-	(22,459)	(22,370)	(22,370)	—"⊢
			PAIAM PORT	(196,383)		(196,383)		(196,227)	
. 60	PUTNÁM		BARK MANOR	(35,749)		(35,749)		(35,749)	



22

Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
: Acumulated Cupiles Description:_

08 8 kg

	TILITIES FLOR I NO. 080121-WS				For Test Y	ear Ending Decem			
,,,,,				Andit			AUF		
	County	т	System	AD	variance	MFR	CPR	GL	ı
64	PUTNAM	w	POMONA PARK	(101,893)		(101,893)	(101,734)	(101,734)	
65	PUTNAM	w	RIVER GROVE	(77,543)		(77,543)	(77,436)	(77,436)	
66	PUTNAM	w	SILVER LAXE OAKS	(34,903)		(34,903)	(34,794)	(34,794)	
67	PUTNAM	ww	SILVER LAKE OAKS	(81,227)	-	(83,227)	(83,227)	(83,227)	
68	PUTNAM	W	ST. JOHNS HIGHLANDS	(9,163)		{9,163}	(9,161)	(9,163)	
59	PUTNAM	W	WELAKA / SARATOGA HARBOUR	(87,150)	-	(87, (50)	(86,917)	(86,917)	
70	PUTNAM	w	WOOTENS	(29,493)	-	(29,493)	(29,411)	(29,411)	I
71	SEMINOLE	₩	CHULUOTA	(861,407)	-	(861,407)	(859,797)	(8.59,797)	
72	SEMINOLE	ww	CHULUOTA	(981,081)		(984,081)	(983,874)	(983,874)	
73	SEMINOLE	ww	FLORIDA CENTRAL COMMERCE PARK	(821,358)		(881,358)	(880,370)	(880.370)	
74	SEMENOLE	W	HARMONY HOMES	(25,268)	-	(25,268)	(25,256)	(25,256)	
75	SUMTER	W	THE WOODS	(124.853)	69 7	(125,550)	(119,367)	(119,367)	A
76	SUMTER	ww	THE WOODS	(90.910)	,	(90,910)	(85,311)	(\$6,311)	
77	VOLUSIA	₩	JUNGLE DEN	(13,416)		(13,416)	(13,416)	(13,416)	
78	VOLUSIA	WW	JUNGLE DEN	(151;608)	-	(151.608)	(151,608)	(151,608)	
79	VOLUSIA	₩	TOMOKA	(75.298)		(75.298)	(75,238)	(75,238)	
80	WASHINGTON	W	SUNNY HILLS	(1,182,201)	-	(1,182,201)	(1,175,283)	11.164.647)	22-1
81	WASHINGTON	WW	SUNNY HILLS	(50.1,268)	-	(503.268)	(495,315)	(495,315)	<u> </u>
82	DESOTO	w	LAKE SUZY	(180,051)	36,122	(216.173)	(219,185)	(219.185)	
83	DESOTO	ww	LAKE SUZY	(671,790)	46,122	(717,912)	(728,037)	(727,205)	
				(17,436,982)	275,157	(17,712,139)	(17,737,283)	(17,726,794)	
			•			MFR vs CPR	25,144		•
						MFR vs GL	14,655		

A Variances were immaterial. No further work performed, DE

NOTE: Adjustments to test year depreciation to be in compliance with PSC depreciation rates were recorded in the CPRs and the GL in 2008. DD

SOURCE As Deferenced

22.1

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS Rate Case

Dkt 080121-WS ACN 08-093-1-1 Certificate S&LW

Accumulated Depreciation - Water

Agua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007
Dkt 880121-WS; ACN 88-093-1-1 Description:

Description	Test Period	Additions	Retirements	12/31/1995	Additions	Referencets	12/31/1996	Additions	Retirements	12/31/L997	Additions	Retirements
	10/31/1995											_
301 Organization	-			-			-			•		
302 Pranchises	-			•			•			-		
303 Land	•	-	•							-		
304 Structures & Improvements	(3,274)	-	•	(3,274)	(175)		(3,449)	(192)		(3,641)	(207)	
305 Collecting & Impounding	-	-	•	•			-			-		
306 Lake, River & Other		-	•				44 0000	****		-	****	
307 Wells & Springs	(6,530)	-	•	(6,530)	(353)		(6,893)	(352)		(7,235)	(352)	
308 Infiltration Galleries and Tunnels		•	•	4 700			42 0000	21075		/4 00m	/100	
309 Supply Mains	(3,795)	•	•	(3,795)	(107)		(3,902)	(107)		(4,009)		
310 Power Generation Equip.	(1,712)	-	•	(1,712)	(1,768)	40.000	(3,480)	(1,768)		(5,248)		
311 Pumping Equip.	(3,594)		•	(3,594)	(650)	(3,288)	(956)	(678)		(1,634)		
320 Water Treatment Equip.	(11,347)		•	(11,347)	(1,077)	(1,561)	(10,863)	(1,430)		(12,293)		
330 Diggibution Reservoirs	(12,797)	-	•	(12,797)	(683)		(13,480)	(1,187)	(1,331)	(13,336)	(1,692)	
33) Transmission and Distribution Mains	(39,156)	-	-	(39,156)	(2,013)		(41,169)	(2,013)		(43,182)	(2,013)	
333 Services	(4,516)	-	-	(8,516)	(668)		(9,184)	(669)		(9,853)	(669)	
334 Meters and Meter Install.	(19,957)	-	-	(19,957)	(4,876)	(2,537)	(22,296)	(4,838)	(2,997)	(24,137)		(1,)94)
335 Hydranta	(960)	_		(960)	(57)		(1,017)	(57)		(1,074)	(\$7)	
336 Backflow Prevention Devices			-	_			•					
339 Other Plant And Misc.	(529)	-		(529)	(50)		(579)	(52)		(631)	(51)	
340 Office Purniture & Equip.	(55)			(55)	(213)		(268)	(214)		(482)	(251)	
34) Trans. Squip.	6,5)1			6.511	(906)		5,605	(209)		5,396	(210)	
342 Stores Equip.	•	_	_		• •							
343 Tooks, Shop and Garage Equip.	(165)	_		[165]	(60)		(225)	(61)		(286)	(61)	
344 Lab Equip	()	-		,	(,			•		· <u>·</u>		
345 Power Operated Equip.	_	_	_	_			_			_		
346 Communication Equip.	_	_	_	_			_			_		
347 Misc. Equip.		_	_	_			_			-		
348 Other Tangible Plant	(488)		-	(488)	(603)		(1,091)	(602)		(1,693)	(603)	
Water Plant	(106,364)			(106,364)		(7,386)	(113,237)	(14,429)	(4,328)	(123,338)		(1,)94
** Blood 9 and 19	ok			(100,304)	(17,607)	(7,200)	(113,231)	(145)	17,24/	(900)	(13)101)	1,0174

		ok:										
Source: Decker 95.	1234-WS, PSC-96-8728-FOF	-775			1995			1996			1997	
Ignied 5/30/1996	1 1.3.1	12/31/1994	Additions	Retirements	Assual Rpt	Additions	Rethrements	Annual Ret	Additions	Rettrements	Attaut) Rpt	
	AS DA MILLOS	(126,45B) 20,094	(14,690)	(2,768)	(138,380) 32,016	(14,259)	(10,402)	(142,237) Jahren (1980)	(14,429)	(16,336) 22-	(140,330) Z 1214 (140,330) Z	2.5-2.5
304 Structures & Ir	moroveneds		(175)			(175)			(192)		(<u>à</u> r	
307 Wells & Spring			(352)		•	(353)		•	(352)	1012	<u> </u>	
309 Supply Mains			(106)			(107)			(107)		i {	
310 Power General	rion Equip.		(1,768)			(1,768)			(1,768)			
311 Pumping Equip	р.		(598)			(650)	(3,288)		(678)	199	11	
320 Water Treatme			(903)			(1,077)	(1,561)		(1,430)		!(
330 Distribution Re			(684)		-	(683)			(1,187)		4	
330 Distribution Re						45.00.00				(1,331)	an .	
	and Distribution Mains		(2,012)			(2,013)			(2,013)		()	
333 Services 334 Meters and Me			(669) (4,844)	(1,011)		(668) (4,876)	(2,537)		(669) (4,838)		11	
334 Maters and Me			المعمادة	(1,011)		(4,070)	و، دنيم)		(4,000)	**************************************	** <u>*</u>	
335 Hydrants			(57)			(57)			(57)		(A)	
339 Other Plant An			(43)			(50)			(52)	A STATE OF THE STA	Υ	
340 Office Furnitur	re & Equip		(107)			(213)	minima superiores	λ	(214)		1	
341 Trens. Equip.			(1,605)			(906)	4179161	(A)	(209)	(29)	į.	
343 Tools, Shop at			(38)			(60)		•	(61)	<u>(9)</u>	- l	
348 Other Tangible	: Plant		(729)	(1,757)		(603)			(602)	19 19 19 19 19 19 19 19 19 19 19 19 19 1	1	

(4) These adjustments were made to the will her books as per order. An unexplained variance of 4.16,992 remained See 22-1.4.0

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS Rate Case Dkt 080121-WS ACN 08-093-1-1 Cartificate 549-W Accumulated Depreciation - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dit 080121-WS; AGN 08-093-1-1 Description:

Description	12/31/1998	Addirless	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Rethements	12/31/2002
301 Organization		(173)		(173)	(347)		(520)	(347)		(\$67)	(347)		(1,214)
302 Franchises				· -			•				,		(.,,,
303 Land	•			•						-			-
304 Structures & Improvements	(3,648)	(207)		(4,055)	(208)		(4,263)	(308)		(4,571)	(431)		(5,002)
305 Collecting & Impounding	-			-									
306 Lake, River & Other	. •			-			-			_			
307 Wells & Springs	(7,587)	(352)		(7,939)	(352)		(8,291)	(352)		(B,643)	(353)		(8,996)
301 Infiltration Calleries and Tunnels	=			-			-			-			-
309 Supply Mains	(4,115)	484		(3,711)			(3,711)			(3,711)	(200)	-	(3,911)
310 Power Generation Equip.	(7,016)	(1,762)		(8,714)	(1,768)		(10,552)	(1,768)		(12,320)	(1,768)		(14,088)
311 Pumping Equip.	(2,312)	(678)		(2,990)	(678)		(3,668)	(679)		(4,347)	(678)		(5,025)
320 Water Treatment Equip.	(13,903)	(1,611)		(15,514)	(1,610)		(17,124)	(1,601)	(797)	(17,928)	(1,581)	-	(19,509)
330 Distribution Reservoirs	(15,028)	(1,691)		(16,719)	(1,693)		(18,412)	(1,691)		(20,103)	(1,692)		(21,795)
331 Treasmission and Distribution Mains	(45,195)	(2,012)		(47,207)	(2,013)		(49,220)	(2,013)		(51,233)	(2,012)	_	(53,245)
333 Services	(10,522)	(669)		(15,191)	(669)		(31,860)	(668)		(12,528)	(670)		(13,19B)
334 Motors and Motor Install.	(27,776)	(4,657)		(32,633)	(4,892)		(37,525)	(4,927)		(42,452)	(4,486)		(46,938)
335 Hydranis	(1,131)	(57)		(1,189)	(78)		(1,266)	[99]		(1,365)	(99)		{1,464}
336 Backflow Prevention Devices							(,,,,	·		(-,,	4,		(2,40-7)
339 Other Plant And Misc.	(6\$2)	(50)		(732)	(51)		(783)	(52)		(835)	(50)		(885)
340 Office Purniture & Equip.	(733)	(307)		(1,040)	(307)		(1,347)	(305)		(1,652)	(307)		(1,959)
341 Trans Pouin	5,186	(209)		4,977	(146)		4,831	()		4,831	(301)		4,831
342 Stores Equip.		(,			(,		-,			4,001			4,831
343 Tools, Shop and Gerage Equip.	(347)	(61)		(408)	(61)		(469)	(60)		(\$29)	(61)		(600
344 Lab Equip	,,	(,		(1,00)	(01)		(103)	(00)		(323)	(01)		(590)
345 Power Operated Equip.				_			-			•			•
346 Communication Equip.	-						-			•			-
347 Misc. Equip.	-			•			-			-			-
34B Other Tangible Plant	(2,296)	(602)		(2,898)	(603)		W 6017	/100\					
Water Plant	(137,305)	(14,900)		(152,205)	(15,476)		(3,501) (167,681)	(183)		(3,684)			(3,684)
	1137,500)	124,500)		11.2,203)	(13,410)	-	(10/,081)	(15,053)	(797)	(181,937)	(14,735)		(196,672)

Source: Docket 951234-WS, PSC-96-0728-FOF-tesued 5/30/1996

Variance:

- 304 Structures & Improvements 307 Wells & Springs

- 309 Supply Mains
 310 Power Generation Equip.
- 311 Pumping Equip.
 320 Water Treatment Equip.
 330 Distribution Reservoirs

- 330 Distribution Reservoirs
 330 Distribution Reservoirs
 331 Transmission and Distribution Mains
 333 Services
 334 Meters and Meter Install
 335 Hydrasts
 336 Other Plans And Misc.
 337 Other Plans And Misc.
 340 Office Furniture & Equip.
 341 Trans. Equip.
 343 Tools, Shop and Garage Equip.
 348 Other Tangible Plans

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1. Acumula Led Deprocator

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS Rate Case

Dis 080121-WS ACN 08-093-1-1

Certificate 549-W

Accumulated Depreciation - Water

Description	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirentents	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization	1,214		_						_				
302 Franchises	•		-									-	
303 Land												-	
304 Structures & Improvements	(422)	-	(5,424)	(809)		(6,213)	(1,045)		(7,278)	(1,599)		(8,877)	(1,770)
305 Collecting & Impounding							• • •			,,		,,,,,,,	(1,110)
306 Lake, River & Other			•									_	
307 Wells & Springs	(329)		(9,325)			(9,325)			(9,325)			(9,325)	(320)
308 Infiltration Galleries and Tunnels			•			-							100-
309 Supply Mains	(454)		(4,365)	(454)		(4,819)	(454)		(5,273)	(454)		(5,727)	(456)
310 Power Generation Equip.	(1,768)		(15,856)	(1,768)		(17,624)	(1,768)		(19,392)	(1,768)		(21,160)	
311 Pomping Equip.	(678)		(5,703)	(1,576)		(7,279)	(2,219)		(9,498)	(2,218)		(11,716)	(2,115)
320 Water Treatment Equip.	(1,582)		(21,091)	(1,582)		(22,673)	(1,581)		(24,254)	(1,582)		(25,836)	(1,192)
330 Distribution Reservoirs	(1,692)		(23,487)	(1,692)		(25,179)	(1,692)		(26,871)	(1,692)		(28,563)	(1,478)
331 Transmission and Distribution Mains	(2,012)		(55,257)	(2,102)		(57,359)	(2,378)		(59,737)	(3,000)	(1,059)	(61,678)	(2,693)
333 Services	(662)		(13,866)	(670)		(14,536)	(671)		(15,207)	(670)	(-,,	(15,877)	(594)
334 Meters and Meter Install.	(4,495)		(51,433)	(4,815)		(56,248)	(3,858)		(60,106)	(2,397)	(3,626)	(59,077)	(S,304)
335 Hydrants .	(57)		(1,521)	(57)		(1,578)	(57)		(1,635)	(57)	(-10-0)	(1,692)	(51)
336 Backflow Prevention Devices			-			•	\ ,		(1,020)	(5.)		(1,032)	(31)
339 Other Plant And Misc.	(51)		(936)	(51)		(987)	(7)		(994)			(994)	(36)
340 Office Furniture & Equip.	(268)		(2,227)	(260)		(2,487)	(87)		(2,574)				
341 Trans. Equip.			4,831			4,831	(0.,		4,831		(1,046)	(2,574) 5,877	(122)
342 Stores Equip.			· •			.,			4,001		(1,0-10)	3,611	
343 Tools, Shop and Garage Equip.	(61)		(651)	(61)		(712)	(24)		(736)			-	
344 Lab Equip	• • •			(,		(,,=,	(21)		(*30)			(736)	(26)
345 Power Operated Equip.			-						-			•	
346 Communication Equip.			-			-			-			-	
347 Misc. Equip.				_		-			-			-	
348 Other Tangible Plant			(3,684)	-		/2.69.A			(2.44				
Water Plant	(13,323)		(209,995)	(15,897)		(3,684)	(160(1)	***************************************	(3,684)	(10	48.50	(3,684)	(194)
	10,000		(247,337)	(17/027)		(443,892)	(15,841)		(241,733)	(15,637)	(5,731)	(251,639)	(17,8R1)

Source: Decket 951234-WS, PSC-94-0728-POP-Isrued 5/30/1996

Variance:

304	Structures & Improvements
	Wells & Springs

309 Supply Mains 310 Power Generation Equip. 311 Pumping Equip. 320 Water Treatment Equip.

330 Distribution Reservoirs

330 Distribution Reservoirs

331 Transmission and Distribution Mains

333 Services
334 Meters and Meter Install.
334 Meters and Meter Install.
335 Hydracts
339 Other Plant And Misc
340 Office Furniture & Equip.

341 Trans. Bourp.

343 Tooks, Shop and Garage Equip. 348 Other Tangible Plant

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS Rate Case

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

Certificate 549-W

Accumulated Depreciation - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dks 080121-WS; ACN 08-093-1-1 Description:

			KINGER N-Y			
Description	Retirements	12/31/2087	MFR	Varience	CPR	Variance
301 Organization		_				
302 Franchises		_		•		
303 Land		-		•		•
304 Structures & Improvements	(1,951)	(8,696)	(9.714)	415	(9,114)	418
305 Collecting & Impounding	*	1-1,	(-,,		(4,114)	710
306 Lake, River & Other					_	-
307 Wells & Springs		(9,645)	(9,747)	102	(9.747)	102
308 Infiltration Galleries and Tennels				,,,,,	(0,1 47)	194
309 Supply Mains		(6,183)	(5,867)	(316)	(5,867)	(316
310 Power Generation Equip.		(22,690)	(23,526)	836	(23,526)	816
311 Pamping Equip.		(13,831)	(15,063)	1,232	(15,063)	1,232
320 Water Treatment Equip.		(27.028)	(26,125)	(903)	(26,125)	(903
330 Distribution Reservoirs		(30,041)	(32,228)	2.187	(32,226)	2.187
331 Transmission and Distribution Mains	(20,362)	(44.009)	(48,856)	4.847	(48,858)	4,547
333 Services	• • •	(16,471)	(18,029)	1,558	(18,029)	1,558
334 Meters and Meter Install.	(55,385)	(8,996)	(13,596)	4,600	(13,596)	4,600
335 Hydranis		(1,743)	(2,007)	264	(2,007)	204
336 Buckflow Prevention Devices		(-15)	(2,007)		(2,001)	<u> </u>
339 Other Plant And Misc.		(1,030)	(3,0(8)	(12)	(1,018)	-10
340 Office Furniture & Bouin.		(2,696)	(2,599)	(07)	(2,599)	(12
341 Trans. Equip.		5.877	(2,399)		(2,388)	(97
342 Stores Bouio		2,017		5.877	•	5,877
343 Tools, Shop and Garage Equip.		/7/4	450m			
344 Lab Equip		(762)	(608)	(154)	(608)	(154)
345 Power Operated Equip.		•		-	-	-
346 Communication Equip.		•		•	-	
347 Mise. Equip.		-		-	-	-
348 Other Tangible Plant				-	-	-
Water Plant	dan comi	(3,878)	(3,014)	(8(-1)	(3,014)	(Bo-1)
At any 2 Marks	(77,698)	(191,822)	(211,397) 🖁	에(의 () 9 ,575	(211,397) []	149,575

Source: Decket 951234-WS, PSC-94-8728-POF. Issued \$/30/1996

Variance:

Annual Rpt MFR (208,815) (216,107) ADocations

(211,397)

304 Structures & Improvements 307 Wells & Springs

309 Supply Mains

310 Power Generation Equip.

311 Pumping Equip. 320 Water Treatment Equip.

330 Distribution Reservoirs

330 Distribution Reservoirs
331 Transmission and Distribution Mains

333 Services
334 Meters and Meter lautal.
334 Meters and Meter lastell.

335 Hydrants
339 Other Plant And Misc.
340 Office Purniture & Equip.

341 Trans. Equip. 343 Tooks, Shop and Garage Equip.

348 Other Tangible Plant

Seclardision on WP 22-1.4 0/

AQUA UTILITIES FLORIDA, INC ARREDONDO ESTATES/FARMS Rate Case Dkt 080121-WS ACN 08-093-1-1

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

Certificate 549-W Accumulated Depreciation - Water

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization					
302 Franchises	_		-		•
303 Land	-				-
104 Structures & Improvements	(8,696)	(9.114)	418	(9,114)	418
105 Collecting & Impounding	``.	· · · · · ·		(-11.17)	41.5
306 Lake, River & Other			_		
07 Wells & Springs	(9,645)	(9,747)	102	(9,747)	102
308 Infiltration Galleries and Tunnels	` -			(0,747)	,,,,
309 Supply Mains	(6,183)	(5,867)	(316)	(5,867)	(310)
310 Power Generation Equip.	(22,690)	(23,526)	\$36	(23.526)	830
311 Pamping Equip.	(13,831)	(15,063)	1,232	(15,063)	1,232
320 Water Treatment Equip.	(27,028)	(26,125)	(903)	(26,125)	(903)
330 Distribution Reservoirs	(30,041)	(32,228)	2.187	(32,228)	2.187
331 Transmission and Distribution Mains	(44,009)	(48,856)	4.847	(48,856)	4.847
333 Services	(16.471)	(18,029)	1.558	(18,029)	1,558
34 Meters and Meter Install,	(8,996)	(13,596)	4.600	(13,596)	4,600
35 Hydranis	(1,743)	(2,007)	264	{2,007}	264
36 Backflow Provention Devices	(1).13)	(2,00,7	104	(2,007)	204
339 Other Plant And Misc.	(1,030)	(1,018)	(12)	(4.048)	
340 Office Furniture & Equip.	(2,696)	(2,599)	•	(1,018)	(12)
41 Trims. Equip.	5,877	(4,333)	(97)	(2,599)	(97)
142 Stores Equip.	2,011		5,877		5,877
343 Tools, Shop and Garage Equip.	(762)	(fam.			-
44. Lab Equip	(762)	(608)	(154)	(608)	(154)
45 Power Operated Equip.	-		-	-	-
46 Communication Equip.	•	-	-	-	-
47 Mise. Equip.	•		-	•	-
			-	-	
48 Other Taugible Plant Water Plant	(3,878)	(3,014)	(864)	(3,014)	(86-1)
A SACT LINIT	(191,822)	(211,397)	¶ j 19,575	(211,397)	19275

Source: Docket 951234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996

> (208.815) (216,107) 16,999 72 - Allocations

Pn Doc Reg \$120:
See separate tab for details of the rollforward of accum dopr since the PSC odrer. The

1995 ending halance agreed with the PSC order and rolled forward additions, add's and retirements in agreement with the Annual Reports

Note: Allocations are excluded from the rollforward since they included in the MFR but excluded from the annual report.

CPR GŁ (211,397) (211,397)

22-2-16 Adj to PSC depr rates was recorded to 2000, but anti-motion at the Report and in the MFR adjusted Accum Depr bal. See separate tab in this file Adj to PSC depr rates was recorded in 2008, but included in the 2007 Annual

bode: MFR accumulated depreciation balance is overstaked by \$10,992. See audit Sinal. mp. 40

10/8/08

AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS Rate Case Dkt 080121-WS ACN

Certifleate 479-S

Accumulated Depreciation - WasteWater

Aqua Utilities Florida, Inc. Rate Case Audit ical Year Euded December 31, 20

Historical Year Ended December 31, 2007

Dix 080121-WS; ACH 08-093-1-1

Description: ACH UMALE LEA DEPLECATION

Description	Test Period	Additions	Retirements	12/31/1995	Additions	Retirements	17/31/1996	Additions	Retirements	12/31/1997	Additions	Retirente
	10/31/1995											
351 Organization	-			-						-		
52 Franchises	-			-								
ISS Land	-			-			-			-		
54 Seructures and Deprovements	(7,948)	-	_	(7,948)	(411)		(8,359)	(427)		(8,786)	(442)	
SS Power Generation Equip.		-		``-			•	• • •				
60 Collection Sewers-Force	(340)	-	-	(340)			(340)			(340)		
61 Collection Sewers-Gravity	(42,906)			(42,905)	(1,972)		(44,878)	(1,972)		(46,850)		
62 Special Collecting Stuctures	• • •							1		(10,000)	(
63 Services to Customers	(1,288)	_		(1,288)	(61)		(1,349)	(61)		(1,410)	(61)	
64 Flow Meanuring Devices			_	(-)	{127}		(127)	(127)		(254)		
65 Flow Measuring Installations					,		(1277	17		(,	(10-)	
66 Reuse Services				-			_					
67 Reuse Meters and Meter Installations	•	_		-			_					
70 Receiving Wells	(796)	_		(796)			(796)			(796)		
71 Furning Equipment				1,,,,,	(497)		(497)	(496)		(993)		
74 Reuse Distribution Reservoirs			_		(2.,	_	(45,)	(150)		(223)	(457)	
75 Reuse Transmission and Distribution System	-	_										
10 Treatment and Disposal Equip.	(44,358)			(44,358)	(3,999)		(48,357)	(5,315)		(53,672)	(6,630)	
St Phot Swerz	,		_	(49600)	(5(233)		(40,00)	(0010)		(33,072)	(0,050)	
82 Outfall Sewer Lines	-	_	_	_			_			_		
89 Other Plant and Misc. Equip.	(287)	-		(287)	(45)		(332)	(43)		(375)	(45)	
90 Office Purpipere and Equip	(26)	-	-	(25)	(110)		(136)	(118)		(254)		
91 Transportation Equip.	3.010	_		3,010	(443)		2,567	(84)		2,483	(83)	
92 Stores Equip.	-		_	-1-4-	,		 ,	(,			(_,	
93 Tools, Shop and Grage Equip.		-	_		(31)		(31)	(32)		(63)	(31)	
94 Lab Equip.	_	_			,,,		(31)	1324		(05)	,,,,,	
95 Power Operated Equip.		_		-			_			-		
96 Communication Equip.		_		_						•		
97 Mise Bonio.		-	-	-								
98 Other Tangible Plant	(235)			(235)	(155)	_	(390)	(156)		(546)	(155)	
Waste Water Plant	(95,174)			(95,174)	(7,851)		(103,025)	(8,831)		(111,856)		

		SK.										
Source: Docket 951234-9	VS, PSC-96-0738-FOF-WS				1995			1996			1997	
Issued 5/30/1996	1.15.1	12/31/1994	Additions	Retirements	Annual Rpt	Additions	Rethements	Annual Rpt	Additions	Retirements	Annual Rat	
24	phutility	(97,343) 2,166	(7,897)	(B88)	(104,352)	(7,851)	(1,554)	(110,649)	(8,831)	1,979	[121,459)	27-2.5
	` Variance:	红碗	•	•	11			10000000000000000000000000000000000000		77	24 000	
											,	
354 Structures and Improv			(405)			(411)			(427)	108 (\mathfrak{D}	
361 Collection Sewers-Gri	Ivity		(1,956)	-		(1,972)			(1,972)	521	ï	
363 Services to Customers	1		(61)			(61)			(61)	amais (83) - 16 :	ł	
364 Flow Measuring Devis	ce\$		(127)	-		(127)			(127)		Ī	
371 Pumping Benipment			(252)			(497)			(496)	13L		
380 Treatment and Dispos			(4,000)			(3,999)			(5,315)	257	l	
389 Other Plant and Misc.			(31)			(45)			(43)	- 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 - 1/2 -		
390 Office Furniture and E	iquip		(55)	-		(110)			(118)	* 3	ľ	
391 Transportation Equip.			(902)			(443)	組织性の動物	ł	(84)	22		
393 Tools, Shop and Grag			(19)			(31)		•	(32)			
398 Other Tangoble Plant			(189)	(986)		(155)	-			Post of the 41	_	

O these adjustments were nade to the utilities books as per order. An unexplained variance of \$9,603 remained.
See 22-2.4.0

MIRCE to Oelevad

AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS

Rate Case

Dks 680121-WS ACN

Certificate 479-S

Accumulated Depreciation - WasteWater

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007
Ditt 080121-WS; ACN 08-093-1-1.

Description	12/31/1996	Additions	Retirements 32/3	31/1999	Additions	Retirements	12/31/2000	A.fdittous	Retirements	12/31/2001	Additions	Retirements	12/31/2002
351 Organization		(173)		(173)	(347)		(520)	(347)		(867)	(346)		(1,213
352 Franchiscs				•			• •			` -			
353 Land							•			-			
354 Structures and Improvements	(9,228)	(442)		(9,670)	(442)		(10,112)	(473)		(10,585)	(506)	-	(11,091
355 Power Generation Equip.		-					-						
360 Collection Sewers-Porce	(340)			(340)			(340)			(340)			(340
361 Collection Sewers-Gravity	(48,822)	(1,972)		(50,794)	(1,972)		(52,766)	(1,972)		(54,738)	(1,989)	(400)	
362 Special Collecting Streetures	•				.						,	((
363 Services to Customers	(1,471)	(61)		(1,532)	(62)		(1,594)	(61)		(1,655)	(63)		(1,716
364 Flow Measuring Devices	(381)	45		(336)	(,		(336)	(,		(336)	(+-,		(336
365 Flow Measuring Installations	,,			·,			(3.10)			(,			1000
366 Reuse Services							_			_			
367 Reuse Meters and Meter Installations										_			
370 Receiving Wells	(796)			(796)			(796)			(796)			1796
371 Pumping Equipment	(1,490)	(496)		(1,986)	(496)		(2,482)	(497)		(2,979)		_	(3,496
374 Rause Distribution Reservoirs	(-,,	(,		(1,,,,,,,	(150)		(2,702)	(-21)		(2,577)	(31.)		(Alaba
375 Reuse Transmission and Distribution System							-			_			
380 Treatment and Disposal Equip.	(69,302)	(6,631)		(66,933)	(6,630)		(73,563)	(6,688)	(903)	(79,348)	(6,755)		(86,103
387 Pleat Swers	,,,	,			(-1-2-4)		(,	(-,,	(,	(12,210)	(0,,,,,,,		100,100
382 Outful Sewer Lines				_			_			_			
389 Other Plant and Misc. Equip.	(420)	(44)		(464)	(44)		(\$08)	(44)		(552)	(44)		(596
390 Office Farakture and Ecosio	(380)	(126)		(506)	(126)		(632)	(125)		(757)	(126)		(883
391 Transportation Equip.	2,400	(84)		2,316	(52)		2.264	1		2,264	(1.00)		2,26
392 Stores Equip.	-,				()					-			-
393 Tools, Shop and Grage Equip.	(94)	(31)		(125)	(31)		(156)	(31)		(187)	(31)		(2)8
394 Lab Equip.		1,		,,	(-1)		(,,,,	(5.)		(10.,	(5.)		(2)
395 Power Operated Equip.										_			
396 Communication Equip.							-						
397 Misse Equip.							-						
398 Other Tangible Plant	(70])	(156)	_	(857)	(156)	_	(1,013)	(156)	_	0.369	(155)	_	(1,324
Waste Water Plant	(122,025)	(10,171)	- 1	132,196)	(10,358)		(142,554)	(30,394)	(903)	(1.52,045)	(10,530)	(400)	(162,175

Source: Docket 951234-WS, PSC-96-0728-FOF-WS Issued 5/30/1996

Variance:

- 354 Structures and Improvements 361 Collection Sewers-Gravity
- 363 Services to Customas
- 364 Flow Measuring Devices
- 371 Pumping Equipment
 380 Treatment and Disposal Equip.
 389 Other Plant and Miss. Equip.
- 390 Office Furniture and Equip

- 391 Transportation Equip.
 393 Tools, Sloop and Grage Equip.
 398 Other Tangible Plant

AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS

Rate Case

Dkt 680121-WS ACN

Certificate 479-S

Accumulated Depreciation - WasteWater.

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dit 080121-WS; ACN 88-093-1-1 Accumulated Depreciation

Description	Add(tions	Retirements	12/31/2003	Additions	References	12/31/2004	Additions	Retirements	12/31/2005	Additions	Rethesions	12/31/2066
351 Organization		(1,213)	-			_			-			
352 Pranchises			-			_			-			
353 Land						_						
354 Structures and Improvements	(508)		(11,599)	(589)		(12,188)	(662)		(12,850)	(647)		(13,497
355 Power Generation Equip.	, .			• •			• •			*****		
360 Collection Sewers-Force	-		(340)			(340)			(340)			(340
361 Collection Sewers-Gravity	(2,007)		(58,334)	(2,009)		(60,343)	(2,030)		(62,373)	(2,012)		(64,405
362 Special Collecting Souctures							,			,,		,
363 Services to Customers	(61)		(1,777)	(61)		(1,838)	(61)		(3,899)	(61)		(1,960
364 Flow Measuring Devices			(335)	` '		(336)	• • •		(336)	 /		(336
365 Flow Measuring Installations												,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
366 Rouse Services			-			-			-			
367 Reuse Meters and Meter Installations			-			-			_			
370 Receiving Wells			(796)			(796)			(796)	-		(796
371 Pumping Equipment	(537)		(4,033)	(540)		(4,573)	(599)		(5,172)	(1,240)		(6,412
374 Reuse Distribution Reservoirs				• •			. ,			4.0		(-5
375 Reuse Transmission and Distribution System			-			-			-			_
380 Treatment and Disposal Equip.	(5,766)		(92,869)	(3,972)		(96,841)			(96,841)			(96,841
383 Plant Swers			-			-			-			• ′ .
3R2 Outfall Sewer Lines			-			-						
389 Other Plant and Misc. Equip.	(44)		(640)	(6)		(646)			(646)			(646
390 Office Furniture and Equip	(126)		(1,009)	(126)		(1,135)	(64)		(1,199)			(1,199
391 Transportation Equip.			2,264			2,264			2.264		(417)	2,681
392 Stores Equip.			-			-			-		- •	
393 Tooks, Shop and Grage Equip.	(31)		(249)	(31)		(280)			(280)			(280
394 Lab Equip.			-			-			-			` .
395 Power Operated Equip.			-	(368)		(368)	(4,413)		(4.781)	(4.413)		(9,194
396 Communication Equip.			•			•			-			
397 Miss. Bquip.			-	•		-			-			
398 Other Tangible Plant	(156)		(1,480)	(312)		(1,792)	(311)		(2,103)	(73)		(2,176
Waste Water Plant	(10,236)	(1,213)	(171,198)	(8,014)		(179,212)	(8,140)		(187,352)	(8,466)	(417)	(195,401

Source: Decker 951234-WS, PSC-96-0728-POF-WS Insued 5/30/1996

Annual Rps

Variance:

354 Structures and Improvements 361 Collection Sewers-Gravity

363 Services to Customers

364 Flow Measuring Devices 371 Pumping Equipment 380 Treatment and Disposal Equip. 389 Other Plant and Misc. Equip.

390 Office Furniture and Equip

391 Transportation Equip. 393 Tools, Shop and Grage Squip.

398 Other Tangible Plant

(205,004)

AQUA UTILIFIES FLORIDA, INC ARREDONDO FARMS

Rate Case

Dis 080121-WS ACN

Certificate 479-S

Accumulated Depreciation - WasteWater

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

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

	· Additions	Retirements		chedule A-10			
Description	Voletowal	Kem emerin	12/31/2007	MFR	Variance	CPR	Variance
351 Organization			-		-		-
352 Franchises			-				
353 Land			-		-		-
354 Structures and Improvements	(559)		(14,056)	(14,225)	169	(14,225)	169
355 Power Generation Equip.			-				-
360 Collection Sowers-Force			(340)		(340)		(340)
361 Collection Sewers-Gravity	(1.817)	(552)	(65,670)	(68,722)	3,052	(68,722)	3,052
362 Special Collecting Stuctures			•		-		
363 Services to Customers	(56)		(2,016)	(2,016)		(2,016)	0
364 Flow Measuring Devices	(127)		(463)	(635)	172	(635)	172
365 Flow Measuring Installations			•		-		
366 Reuse Services							
367 Reuse Maters and Meter Installations			-				
370 Receiving Wells			(796)		(796)		(79)
371 Pazanine Baujanest	(1,760)	(21,495)	13,323	13,903	(580)	13,903	(580)
374 Reuse Distribution Reservoirs							٠.
375 Reuse Transmission and Distribution System			-		-		
380 Treatment and Discosal Equip.	(5,635)		(102,476)	(101,444)	(1,032)	(101,444)	(1.032
381 Plant Swers	•			•		•	
382 Outfull Sewer Lines			-		-		
389 Other Plant and Misc. Equip.	(37)		(683)	(663)	(20)	(663)	(20
390 Office Furniture and Bordo	(84)		(1,243)	(1,257)	(26)	(1,257)	(24
391 Transportation Equip.			2,681	• • •	2,681	• • • •	2.68
392 Stores Equip.			-				
393 Tools, Shop and Grage Equip.	(19)		(299)	(311)	12	(311)	12
394 Lab Equip.					-		
395 Power Operated Equip.	(3,679)		(12,873)	(13,607)	734	(13,607)	734
396 Communication Equip.	• • •		-		-		
397 Misc. Equip.			-		-		
398 Other Tangibie Flant	(156)		(2,332)	(1,557)	(775)	(1,557)	[77:
WasteWater Flant	(13,929)	(22,047)	(187,283)	(190,534)	3,351	(190,535)	3.25

Source: Docket 951234-WS, PSC-96-9724-FOF-WS Issued 5/30/1996

Variance:

Schedule A-8 Annual Rot MFR (201,232) (4,346)

354 Structures and Improvements 361 Collection Sewers-Gravity

163 Services to Customers

364 Flow Measuring Devices

371 Pumping Equipment
380 Treatment and Disposal Equip. 389 Other Plant and Misc. Equip.

390 Office Purniture and Boxip

391 Transportation Equip.

393 Tools, Shop and Grage Equip. 398 Other Tangible Plant

(190,535) (190,535) (190,335)

Sec WP 22-2.4 Sor conclusion &



AQUA UTILITIES FLORIDA, INC ARREDONDO FARMS

Rate Case

Dkt 080121-WS ACN

Certificate 479-S

Accumulated Depreciation - WasteWater

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

Description	12/31/2907	MFR	Variance	CPR	Variance
351 Organization	-				-
352 Franchises	•		-		-
353 Land	-		•		-
3S4 Structures and Improvements	(14,056)	(14,225)	169	(14,225)	169
355 Power Generation Equip.	-		-		
360 Collection Sewers-Force	(340)		(340)		(340)
361 Collection Sewers-Gravity	(65,670)	(68,722)	3,052	(88,722)	3,952
362 Special Collecting Smotures	•		-		-
363 Services to Customers	(2,016)	(2,016)	-	(2,016)	0
364 Flow Measuring Devices	(463)	(635)	172	(635)	172
365 Flow Measuring Installations	-		•		-
366 Reuse Services	-		-		-
367 Reuse Meters and Meter Installations	•		-		
370 Receiving Wells	(796)		(796)		(796
371 Pumping Equipment	13,323	13,903	(580)	13,903	(580
374 Reuse Distribution Reservoirs					-
375 Reuse Transmission and Distribution System	-		-		
380 Treament and Disposal Equip.	(102,476)	(101,444)	(1,032)	(101,444)	(1,032
381 Plant Swers	•	•	-		
382 Outfall Sewer Lines			• •		
389 Other Plant and Misc. Equip.	(683)	(663)	(20)	(663)	(20
390 Office Furniture and Equip	(1,283)	(1,257)	(26)	(1,257)	(26
391 Transportation Equip.	2,681	-	2,681		2.681
392 Stores Equip.			-		
393 Tools, Shop and Grage Equip.	(299)	(311)	12	(311)	12
394 Lab Equip.	• •		-		
395 Power Operated Equip.	(12,873)	(13,607)	734	(13,607)	734
396 Communication Equip.			-		
397 Misc. Equip.	-		-		
398 Other Tangible Plant	(2,332)	(1,557)	. (775)	(1,557)	(775
Weste Water Plant	(187,283)	(190,534)	3.250	(190,535)	i i iliam

Source: Docket 95/234-WS, PSC-96-8728-FOF-WS

Issued 5/30/1996

2007 Ananal Rpt ZZ-ZS(196,886) (201,232)

See separate tab for details of the rollforward of accum depr since the PSC ofter. The 1995 ending balance agreed with the PSC order and rolled forward additions, adj's and 10 22-2.5 retirements in agreement with the Annual Reports.

Note: Allocations are excluded from the rollforward since they included in the MFR but excluded from the annual report.

CPR (190,535) (190,535) 3432 (190,535) 3,252

Adj to PSC depr rates was recorded in 2008, but included in the 2007 Annual Report and ZZ-Z. in the MFR adjusted Accum Depr bal. See separate tab in this file for depr adj by account.

Note: MFR accumulated depreciation balance is overstaked by \$9,603, which less than 5% of the Lotal Roll material Pass &

Rollforward

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

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

Description:

			, _					·	· -	1 68 6
								<u></u>		08/8/08
		Rate Base balences		From Annual F	teports	 			···	
-	·	From	- 22-1.4	22-24						
\neg			Arredomdo	Amedondo		Γ"	•]		
cokup		System Name Group	Estatas/Farms ASI	Farms ASI				t		
Key		AÜ	5569	6389				ļ		. ^^
	1525	Docket	951234-WS 137,180	951234-WS 105,070		<u> </u>	CV.	b v	abo (pruffin:
96End 96Add		Ending Balance Additions	137,100	100,070		!	(*)			I ' · · · · · · · · · · · · · · · · · · ·
98Ret	1995	Retirements	(6,976)	(3,594)		1		1 × ±	/	crease
96Ad 96End	1996	Adjustments Ending Belance	130,184	101,476	├	 		1777) 3F	(ALC	O CO-US-C
77Add		Additions						1 1	-1216	PM PM #11,810
97Ret	1997	Retrements	(N) 10,146	19,983	<u></u>	i		1010	- www	er by \$11,810 appear to
97Adi 97ENJ		Adjustments Ending Balance		22-2121,469	ì				<u> </u>	unnear to
BAdd	1998	Additions	15,161	F=5-4,		Ε			Z MOI	appear
	1998 1998	Reitrements Adjustments	(1,184)		ļ .				i	oked &
98End		Ending Balance	164,297					<u></u>	00	prev. v
99Add		Additions	14,900	1 to 1			1	<u> </u>	{· ··-—	1
99Rel 99Ad	1999	Retirements Adjustments				<u> </u>				
99End	1999	Ending Belance	189,197				 _	0	b 1 72	nellin:
00Add CORet		Additions Retirements	18,476		 -		(B)	1.00	DOD C	1
00Adj		Adjustments						A F	11 /	A/D-WW e balance
DOENG	2000	Ending Balance	184,673	152,157		 		4:12	The Co	AID
01Add 01Ret	2001	Additions Refrements			ĵ			<u> </u>		h h. Oca ce
01Adi 01End	2001	Acjustments			-			1146	TURE	e ballance
01End_ 02Add		Ending Balance	198,929			 		t	40-	lar and kna
02Rel		Retirements				1		5U		ec, not know
02Ad	2002	Adjustments	040.004		<u> </u>	i -		 		
02End 03Add		Ending Balance Additions	213,664			┼──		 \+	+ acol	was much
C3Rel		Retrements	(1,213				 			ΙŢ.,
03Adı 03End		Adjustments Ending Balance	·.] 226,988	180,801	5	 	<u> </u>	()- -) VO O	oks. 🗸
04Add		Additions	15,897		d	t			T]
04Ret	2004	Retirements	<u>.</u>	. 36	<u> </u>			 	 	}
04Ad 104End	2004	Adjustments Ending Balance	7 242,685	188,815	j	 -		1	 	1
05Add		Additions	15,841		Ē				T	
05Ret		Retirements			[1.		†
05Adj 06End	2005	Adjustments Ending Balance	258,726	196,965						
DDAAGO		Additions	16,837		Ţ				·	4
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	2006 2006	Refrements Adjustments	. (oʻtali		Ē	· · · · · · · · · · · · · · · · · · ·		 		1
100End	2006	Ending Balanca	268,632				<u> </u>	_		
07Add		Additions Rethernents	20,464 727,669			1		-	 	1
07Rel 07Adi	2007	Adjustments	(2,882	1	<u> </u>				<u> </u>	
C7AI	2007	Allocations removed		196,886	Allocation	are exclud	led from th	a Annual R	eport	-
107End	2007	Ending Balance	200,810	-l.u 27	7.4	 		· -	· · · · · · · · · · · · · · · · · · ·	,
XOĐAN	2008	Allocations	7,202	19 27	Allocation	s are includ	ed in the N	FRo	-	
•	NEG 200	Chack calc to AD shee s vs 2005 bal (per 2006 ann rot)		D	'	 	 		<u> </u>	1
	2004 Am	ual Report	1				· · · ·	Ţ	·	_
	2005	Ending Balance Additions	258,726 15,637	198,955		-		 	 	
•	2006	Refrements	(6,731]
	2008	Adjustments	0							-
	2006	Ending Belance Chec	266,632			1			 	
	ļ	06 Ann Rot belances PER Rec	рпсііміол		1		 .		<u> </u>	` -
		Check 2004 and he	k		.] .		 	:	+	1
		Check 2004 end ba Check 2006 end be								
-		MFR Filenam	Į.		i		ļ		+	1
	····	Annual Report Tab name	WATER 1-1 (6	WASTEWATE	R 1 1 (638	9)	<u> </u>	1]
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	 - •	1.44	 	 -	<u>-</u>			<u> </u>		1
			I	_			ļ	·	<u> </u>	-1
			 	+	<u>-</u>	1		eden e manera e La comoción		<u>d</u> '
	-	MFR 2005 Bal per Reconcilietic					!	+		
		Chec 2004 bal (per 2006 ann rpt)	<u> </u>	 		- 	: -		+	┧
	i	Amendatory Order	+			+			1	7

Aqua Utilities Florida, Inc.

Rate Case Andit
Historical Year Ended December 31, 2067
Dia 080121-WS: ACN 08-093-1-1
: December 21, 2067 Description:___

Arredondo AccOpr Adjinits

Account 108 (Acc Dpr) Adjustments		apdated	3/11/2008 DTF Treasury\Rates\FLO	P.	ro Forma IT c	ol added	3/17/2008		Minor mod	3/31/2008	4 12 AT vb	ستأطعط لعد الأعد	Ann Eine om 2/1	2720ne		
					20.924	21,380	21,836	22,303	22,770	23,237	23,704	24,171	24,638	25,105	25,572	
	Corp FL S&I to	be allocated>		20,468 130,682	154.562	178,720	203.578	228,973	255,220	282,032	310,581	340,208	370,096	401,167	432,611	
	Corp LT 11 B	DE MINICALCO	100,700	130,062	134,002	174,720	200,774	240,313	2,0,,220	202,000	210,001	2.15	3.74	100/200		
business_segment Accivit	dt BkAcct Adji		12/2006 61	1/2007	02/2007	03/2007	04/2007	05/2007	06/2007	97/2007	98/2407	89/2007	19/2807	11/2007	12/2007	13 Month Avg
Arredondo Estates/Parms - Water 6569	108 Audit			1		2	3	3	4	5	5		7	7	242	122
Arredondo Estates/Farms - Water 6569	108 Andii			21	42	62	82	102	122	142	162	182	202 (85)	<u>227</u> (94)	(102)	(51)
Arredondo Estates/Farms - Water 6569	108 Andi			(9)	(17)	(26)	(34)	(43)	(51)	(60)	(68) 130	(77)	(83) 129	• •	128	100
wdo Estates/Farms - Water 6569				26	53	79	106	132	132 5	131 6	. 130	130	129	129	120	100
do Estates/Farms - Water 6569				J	2	2	3	4110	-	(154)	(176)	•	(221)	(243)	(265)	(132)
Aondo Estates/Furms - Water 6569	108 Audi			(22)	(44)	(66)	(88)	(110) (48)	(132)	(67)	(76)	(198) (86)	(96)	(105)	(115)	(57)
Arredondo Estates/Parms - Water 6569	108 Audi			(10)	(19)	(29)	(38)	(149)	(57) (179)	(209)	(238)	(258)	(195)	(131)	(68)	(133)
Arredondo Estatos/Facus - Water 6569				(30)	(60)	(89) (60)	(119) (80)	(199)	(119)	(139)	(159)	(179)	(199)	(219)	(239)	(119)
Arredondo Estates/Farms - Water 6569				(20) (30)	(40) (60)	(87)	(115)	(142)	(172)	(201)	(231)	(260)	(290)	(317)	(344)	(173)
Arredondo Estates/Furns - Water 6569				(30)	(14)	(21)	(28)	(35)	(42)	(49)	(56)	(63)	(70)	(77)	(84)	(42)
Arredondo Estates/Farms - Water 6565				(134)	(268)	(401)	(535)	(55)	(901)	(1,132)	(1,364)	(1,596)	(1,827)	(2,064)	(2,300)	(1,015)
Arredondo Estates/Farms - Water 6565 Arredondo Estates/Farms - Water 6565				(1)	(1)	(2)	(2)	(3)	(3)	(4)	(4)	(5)	(5)	(6)	(6)	(3)
				3	`,	10	14	17	20	24	27	31	34	37	41	20
Arredondo Estates/Farus - Water 6569 Arredondo Estates/Farus - Water 6569				14	29	43	58	72	87	101	116	130	144	1.59	173	87
Arredondo Estates/Farms - Water 6569				3	6	10	13	16	19	22	25	29	32	35	38	19
Arredondo Estates/Farris - Water 656				25	50	75	100	126	151	176	201	226	251	276	301	151
Arredando Estates/Farms - Water Total	, ton White	DK 3403				•••		•	***					72-1	· Y (2,582)	(1,218)
Arredondo Farma - Sewer 638:	108 Audi	DR 351.I		_		_	_	-						20		``•
Arredondo Farms - Sewer 638:				0)	(1)	(2)	(3)	(4)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(4)
Arredondo Farms - Sewer 638				m	(13)	(20)	15	51	86	122	158	194	229	265	301	106
Arredondo Parma - Sewet 638:				(19)	(38)	(57)	(76)	(95)	(114)	(133)	(151)	(170)	(189)	(208)	(227)	(114)
Arredondo Farms - Sewer 638		DR 363.2		(0)	(1)	(1)	(2)	(2)	(2)	(3)	(3)	(4)	(4)	(5)	(5)	(2)
Arredondo Farms - Sewer 638		tDR 364.2		11	21	32	42	53	63	74	85	95	106	116	127	63
Arredondo Farms - Sewer 638	108 Audi	tDR 3713		126	253	324	396	467	539	610	682	754	825	897	968	526
Arredondo Farms - Sewer 638	108 Audi	IDR 380.4		470	939	1,409	1.879	2,348	2,818	3,288	3,757	4,227	4,597	5,166	5,636	2,818
Arredondo Farms - Sewer 638	108 Audi	tDR 389.4		3	6	9	12	15	iB	21	25	28	31	34	37	18
do Farms - Sewer 638	108 - Andi			7	14	21	28	35	42	49	56	63	70	77	84	42
odo Farms - Sewer 638	•			2	3	5	6	8	10	11	13	15	16	18	19	10
Anedoodo Farms - Sewer 638				(61)	(123)	(184)	(245)	(306)	(368)	(429)	(490)	(552)	(613)	(674)	(735)	(368)
Arredondo Parms - Sewer 638	2 108 Audi	DR 398.7		13	26	39	52	65	78	91	104	117	130	143	156	78
Arredondo Faras - Sewer Total														22/2		3,174
Grand Total															3,769	1,955



AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE Rate Case

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

Dkt 080121-WS ACN Certificate 422-W

Accumulated Depreciation - Water

Description	Test Period	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2006	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002
	6/30/1999												
301 Organizacion	•	(241)		(241)	(597)		(838)	(711)		(1,549)	(710)		(2,259
302. Pranchisea	•			•			-			-			-
303 Land	-		-	-			-			•			
304 Structures & Improvements	(1,906)	(1,157)	•	(3,063)	(1.156)		(4,219)	(1,181)		(5,400)	(1,460)		[6,860
305 Collecting & Impounding	-			-			-			-			-
306 Lake, River & Other	-			-			•			•			-
307 Wells & Springs	(36,101)	(682)	•	(36,783)	(722)		(37,505)	(761)		(38,266)	(1,014)		(39,280
308 Infiltration Galleries and Tunnels	-			-			-			-			-
309 Supply Mains	(10,041)	(1,163)	-	(11,224)	(1,183)		(12,407)	(1,183)		(13,590)	(1,413)		(15,003
310 Power Generation Equip.	(3,551)			(3,551)			(3,551)			(3,551)			(3,551
311 Purroing Equip	(11,462)	(87)	-	(11,549)	(86)		(11,635)	(136)		(11,771)	(368)		(12,139
320 Water Treatment Equip.	(6,963)	(3,385)	_	(10,348)	(3,385)		(13,733)	(2,491)		(16,224)	(2,195)		(18,419
330 Distribution Reservoirs	(4,366)		• -	(4,366)			(4,366)			(4,366)			(4,366
331 Transmission and Distribution Mains	(76,793)	(338)		(77,131)	(407)		(77,538)	(582)		(78,120)	(441)		(78,561
333 Services	(3,680)	(444)	•	(4,124)	(444)		(4,568)	(444)		(5,012)	(278)		(5,290
334 Meters and Meter Install.	(26,660)	(2,407)		(29,067)	(2,408)	_	(31,475)	(2,551)		(34,026)	(2,695)		(36,721
335 Hydrants		• • •								-		•	
336 Backflow Prevention Devices	-			-			-			-			-
339 Other Plant And Misc.				_						-			-
340 Office Farmture & Equip.	1,120		(3,364)	4,484			4,484			4,484			4,484
341 Trans. Equip.	21,877		(27,875)	49,752			49,752			49,752			49,752
342 Stores Equip.			•	-						-			
343 Tools, Shop and Garage Equip.	23,373		(35,235)	58,608			58,608			58,608	(106)		58,502
344 Lab Equip				_			-						
345 Power Operated Equip.	577	(97)		480	(97)		383	(97)		286	(162)		124
346 Communication Equip.	-			-	, ,		_						
347 Misc. Equip.	. (90)	(683)		(773)	(684)		(1,457)	(683)		(2.140)	(456)		(2,596
34B Other Tangible Plant					••		-						
Water Plant	(134,666)	(10,704)	(66,474)	(78,896)	(11,169)		(90,065)	(10,820)	•	(100,885)	(11,298)	_	(112,183

Searca: Docket 991601-WU, PSC-601309-PAA-WU

Issued 7/31/2000

AQUA UTILITIES FLORIDA, INC LAKE JOSEPHINE

Rate Case
Dkt 080121-WS ACN
Certificate 422-W

Accumulated Depreciation - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007
Dist 080121-WS; ACN 88-093-1-1.
Description:

Otorciption	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
0) Organization		(2,259)	_		(2,259)	2,259			2,259			2,259	
102 Franchises			-		22-7	3,2			-		*		
103 Land						-						-	
104 Structures & Improvements	(1,721)		(8,581)	(1,812)		(10,393)	(2,955)		(13,348)	(3,027)		(16,375)	(2,618
105 Collecting & Impounding			-			-							-
06 Lake, River & Other						-							
107 Wells & Springs	(1,127)		(40,407)	(1,127)		(41,534)	(1,127)		(42,661)	(1,211)		(43,872)	(3,4)2
108 Infiltration Galleries and Tennels							, ,					•	•
109 Supply Mains	(1,547)		(16,550)	(1,578)		(18,128)	(1,579)		(19,707)	(1,578)		(21,285)	(1,783
10 Power Generation Equip.			(3,551)			(3,551)			(3,351)	(255)		(3,806)	(2,447
311 Pumping Equip.	(491)		(12,630)	(491)		(13,121)	(491)		(13,612)	(491)		(14,103)	(1,427
20 Water Treatment Equip.	(13)		(18,432)	(540)		(18,972)			(18,972)	(392)	(207)	(19,157)	(785
130 Distribution Reservoirs			(4,366)			(4,366)			(4,366)	, ,	- •	(4,366)	(380
31 Transmission and Distribution Mains	(2,198)		(80,759)	(3,922)		(84,681)	(3,996)		(88,677)	(3,961)	(24,562)	(68,076)	(7.931
33 Services	(358)		(5,648)	(450)		(6,098)	(507)		(6,605)	(486)		(7,091)	(409
134 Meters and Meter Install.	(3,170)		(39,891)	(3,170)		(43,061)	(3,090)		(46,151)	(4,173)	(1,939)	(48,385)	(4,534
535 Hydrants			_			•					***	` .	,,
536 Backflow Prevention Devices						_							
B39 Other Plant And Misc.				•		-							
340 Office Farniture & Equip.			4,484			4,484			4,484			4,484	
841 Trans. Bopip.			49,752			49,752			49,752			49,752	
342. Stores Bouip.						-			-				
343 Tools, Shop and Gerage Equip.	(213)		58,289	(213)		58,076	(213)		57,863	(269)		57,594	(131
344 Lab Equip						-							,
345 Power Operated Equip.	(194)		(70)	(194)		(264)	(195)		(439)	(37B)	(1,943)	1,306	
346 Communication Equip.			-						• -	•	• • •	٠.	
347 Misc. Equip.	(456)		(3,052)	(456)		(3,508)	(465)		(3,973)	(494)		(4,467)	(399
348 Other Tangible Plant			-										•
Water Plant	(11,488)	(2,259)	(121,412)	(13,953)	(2,259)	(133,106)	(14,618)		(147,724)	(16,515)	(29,651)	(135,588)	(26,250

Source: Decket 991001-WU, PSC-001389-PAA-

2006

Israed 7/31/2000

(155,242) 19,654

AQUA UTILITIES FLORIDA, INC.

LAKE JOSEPHINE Rate Case

Dkt 080121-WS ACN Certificate 422-₩

Accumulated Depreciation - Water

Agua Utilities Fiorida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

Descripcion	Retirements	12/31/2007	ichedule A-9 MFR	Varience	CPR	Variance
		123112607	ALFIN	- Ne betrefe		TAILMINE
301 Organization		2,259		2,259		2.259
302 Pranchises				-		
303 Land	•	-		-		-
304 Structures & Improvements		(18,993)	(51,807)	32,814	(51,807)	32.814
305 Collecting & Impounding						
306 Lake, River & Other		-				
307 Wells & Springs		(47,284)	(11,115)	(36,169)	(11,115)	(35.169
108 In@tration Galleries and Turnels			, ,			
109 Supply Mains		(23,068)	(16,440)	(6,428)	(16,440)	(6.G28
310 Power Generation Equip.		(6,253)	(1,793)	(4,460))	(1,793)	(4,400
311 Pemping Equip.	(573)	(14,957)	(3,014)	(11,943)	(3.014)	(11,943
320 Water Treatment Equip.	• •	(19,942)	(70,692)	50.750	(70,892)	50,750
330 Distribution Reservoirs		(4,746)	(35)	(4,711)	(35)	(4.71)
331 Transmission and Distribution Mains	(1,638)	(74,369)	5,428	(79,797)	5,428	(79,797
333 Services	• •	(7,500)	(6,847)	(653)	(6,847)	(65)
334 Meters and Meter Install.	(74,247)	21.328	23,698	(2,370)	23,698	(2.370
335 Hydrants		-			- -	_
336 Backflow Prevention Devices		-		-		
339 Other Plant And Misc.		-		-		
340 Office Furniture & Equip.		4,484	467	4.017	467	4,017
341 Trans. Equip.		49,752	20,000	29,752	20,000	29,757
342 Stores Equip.					•	
343 Tools, Shop and Garage Equip.		57,463	21,266	36,197	21,266	36,197
344 Lab Equip		-	•			
345 Power Operated Equip.		1,306	168	6,138	166	1.138
346 Communication Equip.		· -				
347 Miss. Equip.		(4.866)	(7,330)	2,464	(7,330)	2,464
348 Other Tangible Plant						-,
Water Plant	(76,458)	(85,386)	(98,046)		(98,047)	12,661

Source: Docket 991001-WU, PSC-001389-PAA-

Per Doc Reg # 31 Original variance dates back to the 6/30/99 audit. The variance may be

Issued 7/31/2000

A	tunal Ret	MFR
4jb	(105,040) 19,000	(111,957) 連接(17) Allocations

caused by using the manual report additions & retirements for the full year in this actedule, while the audit was completed in mid-year, which could 22-3.14 17,395 potentially cause overlap. 27-3. 2,259 2004 Annual Report contained an erroneous retirement

19,654 Variance sub total

Adjust test year depr to be in compliance with PSC depr rates. GL/CPR

Note: Accumulated Depreciation was overstated by \$17,7295 going back to 97/98. See and thinding 4 &

Historical Year Ended December 31, 2007

Dk 080121-WS; ACN 08-093-1-1 Accumulated Deprecia Description:

AU#

6589

23

Florida Public Service Commission

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Schedule: Page: Preparer: Adjustments Griffin/Guastella

Schedule of Water Plant in Service By Primary Account Test Year Average balance Lake Josephine - Water Docket No. 060368-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide the month ending Adjustments for Water Plant in Service by primary account for each month of the Test Year.

Water Sys.#

Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
. No. Account Na		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
INTANGIBLE PLANT														
301.1 Organization							•							
302.1 Franchises														
339.1 Other Plant & Misc. Equ														
SOURCE OF SUPPLY & PUMPIN	IG PLANT													
303.2 Land & Land Rights 304.2 Structures & Improvement														
304.2 Structures & Improveme 305.2 Collect, & Impound Read														
306.2 Lake, River & Other Inta														
307.2 Wells & Springs	65,315	65,315	65.315	65,315	65,315	65,315	65,315	65,315	65,315	47.046	AP 045	05.045		
308.2 Infiltration Galleries & Tu	nneis	44.60	00,310	00,313	95,515	60,310	00,315	65,315	00,310	65,315	65,315	65. 315	65,315	65,315
309.2 Supply Mains	11,909	11,909	11,909	11,909	11,909	11,909	11,909	11,909	11.909	11,909	11,909	11.909	11,909	11,909
310.2 Power Generation Equip	ment 7,388	7,368	7,368	7,368	7,388	7,366	7,368	7.368	7,368	7,368	7.968	7,368	7.388	7.368
311.2 Pumping Equipment	20,022	20,022	20,022	20,022	20,022	20.022	20,022	20,022	20,022	20.022	20.022	20,022	20,022	20,022
339.2 Other Plant & Misc. Equ	pment													
WATER TREATMENT PLANT 303.3 Land & Land Rights														
304.3 Structures & Improveme	(4,900)	(4,900)	(4.900)	(4,900)	(4,900)	(4,900)	(4.900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)		(4,523
311.3 Pumping Equipment	nts (33,153)	(33,153)	(33,153)	(33,153)	(33, 153)	(33,153)	(33,153)	(33,153)	(33,153)	(33,153)	(33,153)	(33, 153)	(280,867)	(52,193
320,3 Water Treatment Equipment	nent (53,433)	(53,433)	(53,433)	(53,433)	(53,433)	rea 400)	Æ9 400\	(Fo. 400)	(FO 400)	/En 440)			.== .==.	
339.3 Other Plant & Misc. Equ		(33,433)	(03,433)	(03,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433
TRANSMISSION & DISTRIBUTIO														
303.4 Land & Land Rights														
304.4 Structures & Improveme	nts													
311.4 Pumping Equipment														
330.4 Distr. Reservoirs & Stan	->->	12,136	12,136	12,136	12,136	12.136	12,136	12,136	12.136	12,138	12,138	12,138	12,136	12,138
331.4 Transm. & Distribution & 333.4 Services	#1154TPP	211,420	211,420	211,420	211,420	211,420	211,420	211,420	211,420	211,420	211,420	211.420	211,420	211,420
334.4 Meters & Meter installati	(647) ons 9,926	(547) 9.928	(847)	(647)	(647)	(647)	(647)	(647)	(647)	(847)	(647)	(647)	(647)	(647
335.4 Hydrants	9,920	6,920	9,926	9,926	9,926	9,925	9,926	9,926	9.926	9,926	9,926	9,926	9,926	9,926
336.4 Backflow Prevention														
339.4 Other Plant & Misc. Equ	pment													
GENERAL PLANT														
303.5 Land & Land Rights														10.
304.5 Structures & Improveme														ب / س
340.5 Office Furniture & Equip 340.51 Computer Equipment	IPOTE													(a
341.6 Transportation Equipme	•													\5
342.6 Stores Equipment	•													
343.5 Tools, Shop & Garage E	quipment (1,943)	(1,943)	(1,943)	(1,943)	(1.943)	(1,943)	(1.943)	(1.943)	(1,943)	(1,943)	(4.040)	(4.040)	74 B 200	
344.5 Laboratory Equipment		((1,10-10)	(1,0-10)	(1.0-0)	(1,000)	(1,0-0)	11,043)	(1,543)	(elawa)	(1,943)	(1,943)	(1,943)	(1,943
345.6 Power Operated Equipm														
348.5 Communication Equipme														
347.5 Miscellaneous Equipmen	f (1.405)	(1,405)	(1.405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(1,405
348.5 Other Tangible Plant	72-3.5 -													1.,,,,,,,,,
TOTAL	10-3-1 242,814	242,614	242,614	242,614	242,614	242,614	242,614	242,614	242,514	242,614	242,614	242,614		223,951
							***************************************				-45-4	27E,0 14		
Subtotal Land & Land		(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)		(4,523)
Alloc Adjs (Fi Corp - Computer Ed Audit Adjs		. 200 727	274 974	000 474	070.007									
Net Adjustments	<u>268,623</u> 268,523	289,737 289,737	271,871 271,871	272,174 272,174	272,934 272,934	273,597 273,597	274,524 274,524	275,138 275,138	277,025	278,198	278,480	279,765	37,557	256,125
					=1=,00	210,001	417,049	410,100	277,025	278,195	278,480	279,765	37,557	258,125

Schedule of Water Depreciation Expense Rate Adjustments By Primary Account

Schedule of Water Depreciation Expense Rata Test Year Average balance Lake Josephine - Water Doctart No. 080388-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Water Sys # Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007 Dia 080121-WS; ACN 08-093-1-1 Descriation:

AU#

Florida Public Service Commission

Schadulec Page: Preparer: Adjustments Griffin/Guastella

Exchangion: Provide the month ending Adjustments for Water Depreciation Expense Rate Adjustments by primary account for each month of the Test Year.

23

ine Acct	(1)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
No. No.	Account Name	Jan	l	Feb	Mar	_Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 INTAN	IGIBLE PLANT														
2 301,1	Organization														
3 302.1	Franchises														
4 339.1	Other Plant & Misc. Equipment														
	ICE OF SUPPLY & PUMPING PLANT Land & Land Rights														
8 303.2 7 304.2															
305.2															
306.2															
10 307.2	·		170	170	170	170	170	470						_	
11 308.2			170	170	170	1/0	1/0	170	170	170	170	170	170	170	2,037
12 309.2			17	17	17	17	17	17	17	17	17	4=			
13 310.2			76	76	76	76	76	78	17 76	76	76	17 76	17	17	204
14 311.2		•	73	73	73	73	73	73	73	73	73	73	76 73	76 73	909 878
15 339.2	Other Plant & Misc. Equipment			,-				10	15	10	73	13	13	73	0/0
16 WATE	R TREATMENT PLANT														
17 303.3	∟and & Land Rights														
18 304,3			(118)	(118)	(118)	(118)	(118)	(116)	(118)	(118)	(118)	(118)	(118)	(855)	(2,158)
19 311.3			(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	ີ່ຕໍ	(1)	(7)
20 320.3	Water Treatment Equipment		65	88	66	65	85	85	85	85	65	65	65	65	785
21 339.3															(3)
	ISMISSION & DISTRIBUTION PLANT														
23 303,4 24 304,4															(Ba)
25 311.4															1
28 330.4			29	29	29										
27 331.4			377	377	377	29 377	29 377	29 377	2 9 377	29 377	29 377	.29	29	. 29	
28 333.4			(6)	(6)	(6)	(8)	(B)	(6)	377 (6)	.arr (6)	3// (6)	377	377	377	4,522
29 334.4	Meters & Meter Installations		(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(6) (15)	(8) (33)	(8) (33)	(77) (214)
30 335.4				17	1.0,	1.07	(10)	(10)	(10)	(10)	(10)	(10)	(33)	(aa)	(274)
31 336,4	Spckflow Prevention														
32 339.4															
	RAL PLANT														•
303.5															(3.
35 304.5															80 20 -
38 340.5															<u> </u>
37 340.5															
38 341.5															<u> </u>
39 342.5 40 343.5			(12)	(42)	(40)	earn.	440	***	4.482						
40 343.5 41 344.5			(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(138)
42 345.5															
43 346.5															
44 347.5			(8)	(8)	(6)	(6)	(8)	(8)	(8)	(8)	/m t	785	(m)	4=1	
45 348.5		an # 10	.0,	ţo:	,0,	(0)	101	101	101	(O)	(5)	(8)	(6)	(5)	(94)
	-	22-3.8				······································									
46 TC	YTAL .		847	847	547	647	647	647	647	647	547	647	629	(108)	8,993 7

Schedule of Water Plant In Service By Primary Account Test Year Average balance Late Josephine - Water Docket No. 900368-NS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 980121-WS; ACN 08-093-1-1 4ccumuladed Electron

Description: 23 AU# Water Sys #

Florida Public Service Commission

Schedule: 2 of 3 Page: Preparer:

Griffin/Guastella

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

			700		- (0	/ES	ter		//	- AN	1100	14.0	440	(40)	44.40	445	~
انيا	e Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average	
N). No.	Account Name	12/2008	Jan	Feb	Mar	Apr	May	_Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance	
1	INTAK	GIBLE PLANT															
		Organization															
3		Franchises					-										
•	339.1	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT															
í		Land & Land Rights															
3		Structures & Improvements															
•	305.2	Collect. & Impound Reservoirs															
	306.2	Lake, River & Other Intakes															
	307.2	Wells & Springs	37,147	37,147	37,147	37.147	37.147	37,147	37,147	37,147	37,147	37.147	37,147	37.147	37,147	37,147	
1		Infiltration Galleries & Tunnels									_						
	2 309.2	Supply Mains	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	60.431	50,431	50,431	50,431	50,431	60,431	
1		Power Generation Equipment Pumping Equipment	41,420	41.570	41,570	41,570	41,570	41,570	41,570	41,570	41,570	41,570	41,570	41,570	41,570	41,558	
1		Other Plant & Misc. Equipment	7,361	7,361	7,361	7.361	7,361	7,381	7,361	7.361	7,361	7,361	7,361	7,361	7,361	7,361	
i		R TREATMENT PLANT															
i		Land & Land Rights	25,000	25.000	25,000	25,000	25.000	25,000	25,000	25.000	25,000	25,000	25,000	25.000	20,100	24,623	
	8 304.3	Structures & Improvements	88,701	86,701	86,701	88,701	86,701	86,701	86,701	55,701	88,701	86,701	86,701	86,701	334,216	105,741	
1	9 311.3	Pumping Equipment	1,146	1,148	1,146	1,146	1,148	1,146	1,148	1,146	1,145	1,146	1,146	1,315	1,315	1,172	
2		Water Treetment Equipment	70,692	70.692	70,692	70,692	70,692	70,692	70,692	70,692	70,692	70,692	70,692	70,692	70,692	70,692	
2		Other Plant & Misc. Equipment															
2		SMISSION & DISTRIBUTION PLANT															
2		Land & Land Rights Structures & Improvements															
2		Pumping Equipment															
2		Distr. Reservoirs & Standpipes	1.151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1.151	1,151	1,161	1,151	1,151	1,151	
2		Transm. & Distribution Mains	131,257	129,619	129,619	129,619	129,619	129,619	129,619	129.619	129,819	129,619	129.619	129,619	129,619	129,746	
2		Services	16,999	16.999	16,999	16,999	16,998	18,999	16,999	16,999	16,999	16,999	16,999	16,999	18,999	16,999	
2		Meters & Meter Installations	76,605	76,605	76,605	76,605	78.605	76,505	76,505	78,605	76,606	76,605	78,605	101,480	101,460	80,429	
3		Hydrants														•	
3		Backflow Prevention															
,	2 339.4	Other Plant & Misc. Equipment RAL PLANT															
	303.5	Land & Land Rights				-											
٠,	5 304.5	Structures & Improvements															
	6 340.5	Office Furniture & Equipment															
2		Computer Equipment															
3	8 341.5	Transportation Equipment															
	9 342.5	Stores Equipment															
	0 343.5	Tools, Shop & Garage Equipment	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4.037	4,037	1
	1 344.5	Laboratory Equipment															
	2 345.5 3 346.5	Power Operated Equipment Communication Equipment															\sim
	4 347.5	Miscellaneous Equipment	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7.400	7,400	7,400	7,400	7 400	₹ 400	7/00	4 1
	5 348.5	Other Tengible Plant	,,,,,,			,,400	7,400	,,,,,,	1,700	COOP, 1	7,7400	UUP, I	7,400	7,400	7.400	′(™°□	ו כ
		-													6-33-	()	!
4	6 TO	TAL	557,348	555,859	555,859	555,859	555,859	555,859	555,559	555,859	555,859	555,859	555,559	580,883	823,497	578,488	ン
	17	Subtotal Land & Land Rights	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	20,100	24,623	Ī

Historical Year Ended December 31, 2007

6589

ACN 08-993-1-1 Dkt 080121-WS;

Description: Accumul Water Sys # 23 AU# Florida Public Service Commission

Schedule: Page: Preparer:

3 of 3 Griffin/Gusstella

Schedule of Water Plant in Service By Primary Account Schedule of water Hamil in Service by Primary Test Year Average belance Lake Josephine - Water Docket No. 060365-WS Historical Tast Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Ac	ct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No		12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Batance
ΙΝ	TANGIBLE PLANT														
30	1.1 Organization														
30	2.1 Franchises														
33	9.1 Other Plant & Misc. Equipment														
S	XURCE OF SUPPLY & PUMPING PLANT														
30	3.2 Land & Land Rights														
30	4.2 Structures & Improvements														
30	5.2 Collect & Impound Reservoirs														
35	6.2 Lake, River & Other Intakes														
30	7.2 Wells & Springs	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,481	102,481	102,481	102,461	102,461	102,461	102,4
	8.2 Infiltration Galleries & Tunnels														
30		62,340	62,340	82,340	62,340	62,340	62,340	62,340	62,340	62,340	82,340	62,340	82,340	62,340	62,3
	0.2 Power Generation Equipment	48.788	48,938	48.938	48,938	48,938	48,938	48,936	48,938	48,938	48,938	48,938	48,938	48,938	48,9
31		27.383	27,383	27.383	27,383	27.383	27,383	27,383	27,363	27,383	27,383	27.383	27,383	27.383	27.3
	9.2 Other Plant & Misc. Equipment				,	4.,000								_,,	-
	ATER TREATMENT PLANT														
	3.3 Land & Land Rights	20,100	20,100	20,100	20,100	20.100	20.100	20,190	20,100	20,100	20.100	20,100	20,100	20,100	20.1
	4.3 Structures & Improvements	53,548	53,548	53,548	53,548	53.548	53.548	63.548	53,548	53,548	53.548	63,548	53,548	53,548	63.
	1.3 Pumping Equipment	1,148	1,146	1,146	1,146	1,148	1.146	1,146	1,148	1,146	1,146	1,146	1.315	1.315	1,
			17,259	17.259	17,259	17,259	17.259	17,259	17,259	17,259	17,259	17,259	17,269	17.259	17.2
		17.259	17,209	11,209	17,238	17,209	17.239	17.238	17,200	1.230	17,200	11.200	17.209	17.200	
	19.3 Other Plant & Misc. Equipment														
	RANSMISSION & DISTRIBUTION PLANT														
	3.4 Land & Land Rights														
	14.4 Structures & Improvements														
	11.4 Pumping Equipment														40.0
	30,4 Distr. Reservoirs & Standpipes	13,286	13,298	13,286	13,286	13,266	13,286	13,288	13,288	13,266	13.286	13.286	13,236	13,286	13.2
-	31,4 Tranem. & Distribution Mains	342,878	341,039	341,039	341,039	341,039	341,039	341.039	341,039	341.039	341,039	341,039	341,039	341,039	341,1
	33.4 Services	16.352	16.352	16,352	16,352	16,352	15,352	16,352	16,352	16.352	16,352	16,352	16,352	15,352	16,3
	34.4 Meters & Meter Installations	86,531	86,531	86,531	86.531	86.531	86,531	86,531	86,531	86,531	86,531	86,531	111,387	111,387	90,
	35.4 Hydrania														
3	36.4 Backflow Prevention														
3	39.4 Other Plant & Misc. Equipment														
G	ENERAL PLANT														
3	13.5 Land & Land Rights														
3	04.5 Structures & Improvements														
	40.5 Office Furniture & Equipment														
	40.51 Computer Equipment														
	41.5 Transportation Equipment														
	42.5 Stores Equipment														
	43,5 Tools, Shop & Garage Equipment	2.094	2,094	2.094	2,094	2,094	2.094	2.094	2,094	2,094	2,094	2,094	2,094	2.094	2,
	44.6 Laboratory Equipment	2.004	2.00	A,004	2,054	2,00	2.00-	2,00	24,004	E.054	2,004	2,004	2,004	2.004	
															- 7
															į į
	· · · · · · · · · · · · · · · · · · ·	6,984	5,994	5,994	5,994	5,994	5.994	5,994	5.994	5,994	5,994	6,994	5,994	5,894	1
	47.5 Miscellaneous Equipment 48.5 Other Tangible Plant	0,364	5,864	Pers.	3,844	9,884	U.204	J,888	0,554	0,304	0,854	0,394	-		-
3	40.0 OHM ISINDERM					•							1	6-3.3	
	TOTAL ZZ-3.10 Annual Report TOTAL (excludes Alloc Adjs)	799,962	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	323,497	523,497	502
		799,962	798,473	798,473	798,473	798,473	798,473	798,473	795,473	788,473	795,473	798,473	623,497	623,497	502
	Subtotal Land & Land Rights	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,
	lloc Adjs (FI Corp - Computer Equip & Strs&Impr														
		242.614	242,614	242,814	242,814	242,514	242,814	242,614	242.614	242,614	242,814	242,614	242,614		223.
	udit Adjs Net Adjustments	242,814	242.814	242,614	242.814	242.614	242,514	242.014	242,614	242,614	242.614	242.614	242,614		223

Historical Year Ended December 31, 2007

Dkt 080121-WS; ACN 08-093-1-1.
Description: Accumulated Opposition

AU# 6589 Florida Public Service Commission

Schedule: Page: Preparer:

2 of 3 Griffin/Guastella

Schedule of vetter beginded expense by P Test Year Average balance Lake Josephine - Water Docket No. 060368-Vis Historical Test Year Enring December 31, 2007 Historical [X] Projected []

Schedule of Water Depreciation Expense By Primary Account

Explanation: Provide the month ending Per Books balances for Water Depreciation Expense by primary account for each month of the Historical Test Year and the ending balance for the prior year.

23

Water Sys #

Line	Acct	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
No.		Account Name	Jan	Feb	Mer	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Batance
1		GIBLE PLANT													
2	301.1	Organization			•										
3	302.1	Franchises													
4	339.1	Other Plant & Misc. Equipment													
5		CE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights Structures & Improvements													
, (304.2 305.2	Collect. & Improvements Collect. & Impound Reservoirs													
	306.2	Lake, River & Other Intakes													
0		Wells & Springs	115	115	115	115	115	+46	445	445	445	445	445	445	4 077
	308.2	Infiltration Galleries & Tunnels	115	110	110	110	110	115	115	116	115	115	115	115	1,374
	309.2	Supply Marins	132	132	132	132	132	132	132	132	132	132	132	132	1,578
	310.2	Power Generation Equipment	125	128	128	128	128	128	128	128	128	128	128	128	1,538
14		Pumping Equipment	41	41	41	41	41	41	41	41	41	41	41	41	1,336 491
15		Other Plant & Misc. Equipment		4.	٠.	٠,	٠.	71	7,		71	7,	4.	71	401
16		R TREATMENT PLANT													
17	303.3	Land & Land Righta													
18	304.3	Structures & Improvements	258	258	258	258	258	258	258	258	258	258	258	994	3.832
19	311.3	Pumping Equipment	5	5	5	5	5	- 8	5	5	5	. 5	- 8	8	65
20		Water Treatment Equipment							_	_	_	_	-	-	• •
21	339.3	Other Plant & Misc. Equipment													
22		SMISSION & DISTRIBUTION PLANT													
23		Land & Land Rights													
24		Structures & Improvements													
25		Pumping Equipment	_												
26		Distr. Reservoirs & Standpipes	3	3	3	. 3	3	3	3	3	3	3	3	3	35
27		Transm. & Distribution Mains	284	284	284	284	284	284	284	284	284	284	284	284	3,409
28		Services Meters & Meter Installations	41	41	41	41	41	41	41	41	41	41	41	41	488
29 30		Hydrania	376	375	375	375	375	375	375	375	375	375	497	497	4,748
31		Backflow Prevention													
32		Other Plant & Misc. Equipment													
/ "		RAL PLANT													
	303.5	Land & Land Rights													
\ 6	304.5	Structures & Improvements													
36	340.5	Office Furniture & Equipment													
37	340.61														
38	341.5	Transportation Equipment													
30		Stores Equipment													
40		Tools, Shop & Garage Equipment	22	22	22	22	22	22	22	22	22	22	22	22	269
41		Laboratory Equipment											_	-	
	345.5	Power Operated Equipment													
	346.5	Communication Equipment		_											
	347.5	Miscellaneous Equipment	41	41	41	41	41	41	41	41	41	41	41	41	494
45	348,5	Other Tangible Plant													
46		TAL	1,445	1,448	1,445	1,445	1,445	1,445	1,445	1,445	447	- 1 112	- 4 84-		(2)
40			1,440	1,410	1,440	1,440	1,990	1,440	1,440	1,440	1,445	1,445	1,567	2,304	/ CJ80200
47		Subtotal Land & Land Rights													10

Subtotal Land & Land Rights

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

Die 080121-WS; ACN 08-093-1-1. Schumulaited Distriction 23 AU#

Florida Public Service Commission

Schedule: Page: Preparer:

A-5 3 of 3 Griffin/Guastelia

Schedule of Water Depreciation Expense By Primary Account
Test Year Average balance
Lake Josephiles - Water
Docket No. 060358-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Depreciation Expense by primary account for each month of the Test Year and the ending balance for the prior year.

er PSC	t a	(1)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTO
nnual Rar L	ine Acct No. No.	Account Name	Jan	Feb	Mar	Арг	May	Jun	Jut	Aug	Sep	Oct	Nov	12/2007	<u> Balance</u>
_	1 INTA	NGIBLE PLANT	•												
0.0250	2 301.1	Organization													
0.0250	3 302.1														
0.0556	4 339.1														
		RCE OF SUPPLY & PUMPING PLANT													
	6 303.2														
0.0333	7 304.2														
0.0200	8 305.2	2 Collect. & Impound Reservoirs													
.0250	9 306.2		004	264	284	284	284	264	284	284	284	264	284	284	3,412
0333	10 307.2		284	204	204	204	20-7	207							
0,0250	11 308.2		149	149	149	149	149	149	149	149	149	149	149	149	1,783
0.0286	12 309.2 13 310.2		204	204	204	204	204	204	204	204	204	204	204	204	2,447
0.0500	14 311.2		114	114	114	114	114	114	114	114	114	114	114	114	1.369
0.0556	15 339.2		,,,,				***	* - "							
		ER TREATMENT PLANT													
	17 303.3														
0.0313	18 304.3		139	139	139	138	139	139	139	139	139	139	139	139	1.673
0.0500	19 311		5	5	5	5	5	5	5	5	5	5	.5	5	59
0.0455	20 320.		65	55	65	65	65	65	65	65	55	65	65	55	785
0.0556	21 338.	3 Other Plant & Misc. Equipment									-				
	22 TRA	NSMISSION & DISTRIBUTION PLANT							•						
	23 303.														
	24 304											•			
0.0500	25 311.	4 Pumping Equipment							32	32	32	32	32	32	380
0.0286	26 330.	4 Distr. Reservoirs & Standolpes	32	32	32	32	32 661	32 661	52 661	32 861	561	661	661	681	7,931
0.0233	27 331.		661	661	561 34	661 34	34	34	34	34	34	34	34	34	409
0.0250	28 333.		34 351	34 361	361	361	361	361	381	361	381	381	464	464	4.534
0.0500	29 334. 30 335.		301	361	301		401	٠.,	 ,					-10-1	*****
0.0222	31 336.														
0.0867	32 339.														
0.0400		VERAL PLANT													10 1
	34 303.										•				
0250	35 304												•		1 1/2
±0867	36 340														(8
0.1667	37 340	.51 Computer Equipment													~
0.1867	38 341.	5 Transportation Equipment	•												
0.0556	39 342						4.	44	44						131
0.0525	40 343		11	11	11	11	11	91	11	11	11	11	11	11	
0.0867	41 344														
0.0633	42 345	.5 Power Operated Equipment													
0.1000	43 345	.S Communication Equipment	**	33	33	33	33	33	33	- 33	33	33	33	33	≜ YY
0.0887	44 347		33	33	33	33	33	33		- 03	33				404
0.1000	45 348	O ORIGINALISM													400
	46 1	TOTAL	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2.092	2,196	2,196	25,313
					•				٠						
		Net Adjustments	647	B47	647	647	647	647	847	547	647	647	529	[108]	6,993
								···							22

Aqua Utilities Florida, Inc.

AU#

6589

Rate Case Audit Historical Year Ended December 31, 2007

Dkt 080121, WS;
Description: Accurulated ACN 08-093-1-2

Water Sys

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account Test Year Average balance

Lake Josephine - Water Docket No. 069121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Preparer: D.Doblec

Explanation: Plant in service adjustments recommended as per audit, ACN 08-093-1-1

Subtotal Land & Land Rights

e	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	- (11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGI	BLE PLANT														
2	301.1	Organization														-
3	302.1	Franchises		•												-
Ž.	339.1	Other Plant & Mac. Equipment														-
5		OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														-
7	304.2	Structures & Improvements														•
8	305.2	Collect & Impound Reservoirs														-
Ď	306.2	Lake, River & Other Intakes														
10	307.2		-19,6(27,279)	(27,279)	(27.279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)	(27,279)
11	308.2	Infiltration Galleries & Tunnels	1 .2012.12.12.1				,									-
12	309.2	Supply Mains	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47,319)	(47.319)	(47,319)
13	310.2	Power Generation Equipment	,	•	•											-
14	311.2	Pumping Equipment	1													•
15	339.2	Other Plant & Misc. Equipment	1													•
16		TREATMENT PLANT	1						•							
17	303.3	Land & Land Rights	1													•
18	304.3	Structures & Improvements	(48,194)	(48,194)	(48,194)	(48,194)	(48,194)	(48,194)	(48,194)	(48,194)	(48,194)	(48, 194)	(48,194)	(45.194)	(48,194)	(48,194)
19	311.3	Pumping Equipment	(3,467)	(3,487)	(3,467)	(3,487)	(3.487)	(3.467)	(3,487)	(3,467)	(3.407)	(3,467)	(3,487)	(3,467)	(3,467)	(3,467)
20	320.3	Water Treatment Equipment	(87,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,498)	(67,495)	(67,496)	(67,496)	(67,496)
21	339.3	Other Plant & Misc. Equipment	1 ' ' '	•												-
22	TRANSM	ISSION & DISTRIBUTION PLANT	·													
23	303.4	Land & Land Rights	j													-
24	304.4	Structures & Improvements	i													-
25	311.4	Pumping Equipment	ſ													-
26	330.4	Distr. Reservoirs & Standpipes	l.													-
27	331.4	Transm. & Distribution Mains	(114,791)	(114,791)	(114.791)	(114,791)	(114,791)	(114.791)	(114,791)	(114,791)	(114,791)	(114,791)	(114,791)	(114,791)	(114,791)	(114,791
28	333.4	Services	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	(11,100)	{11,100}	(11,100
29	334.4	Meters & Meter Installations														
30	335.4	Hydrants	1													-
31	336.4	Backflow Prevention	1													•
32	339.4	Other Plant & Misc. Equipment	1													-
33	GENER/	AL PLANT	1													
34	303.5	Land & Land Rights	ł													•
35	304,5	Structures & Improvements	1													-
30	340.5	Office Furniture & Equipment	\													•
37	340,51	Computer Equipment	1													-
38	341.5	Transportation Equipment														-
39	342.5	Stores Equipment	ļ .													
40	343.5	Tools, Shop & Garage Equipmen	nt (3,192)	(3, 192)	(3,192)	(3,192)	(3.192)	(3,192)	(3,192)	(3,192)	(3,182)	(3.192)	(3.192)	(3,192)	(3,192)	(3,192
41	344.5	Laboratory Equipment	1													-
42	345.5	Power Operated Equipment	ı													•
43	348.5	Communication Equipment	1													
44	347.5	Miscellaneous Equipment	(6,834)	(6,854)	(8,834)	(6,834)	(8,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6.834)	(6.834)	(6,834)	(6,834)	(6,834
45	348.5	Other Tangible Plant	-													

bote: the 13 month average bolonce for Plant in Service should be reduced by 4329,672. See and finding 4. D

Historical Year Ended December 31, 2007 ACN 08-093-1-14 Dkt 080121-WS;

Description: Allunula

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account Test Year Average balance Lake Josephine - Water Docket No. 080121-WS

Water Svs #

Explanation: Provide the month ending Adjusted belances for Water Plant in Service by primary account for each month of the Test Year and the ending belance for the prior year as recommended based on audit, ACN 08-083-1-1.

Pregarer: D. Dobisc

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

,	Acct	(1)	(2) Prior Year	(3)	(4)	(6)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2008	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGIB	LE PLANT														
2		Organization		•	-	-	_	-	-	-	•	-	-	•	•	-
3		Franchises			-		_		-	-	-	-	•	•	-	-
7		Other Plant & Misc. Equipment	_	_	_	-			_	-	` •	-	_		-	
-		OF SUPPLY & PUMPING PLANT	-		_	_		_	_		-	_	_		_	
5			•	-	-		_	_	-	_		_	_		_	
6		Land & Land Rights	-	-	-	•	•	•	-	•	_	_	_	_	_	
7		Structures & Improvements	•	•	-	•	•	-	•	-	_	_	•	=	_	
8		Collect, & Impound Reservoirs	-	-	-	-	•	•	-	•	-	•	-	-	-	
9		Lake, River & Other Intekes	-	-	-	~	-		·- · · - ·						70 400	75,182
10	307.2	Wells & Springs	75.182	75,182	75,182	75.182	76, 182	75,182	75,182	75,182	75,182	75.182	75,182	75.182	75,182	70, 102
11	308.2	infitration Galleries & Tunnels	-		_	-	-	-	-	•	-	-		•		45.00
12		Supply Mains	15.021	15,021	15.021	15,021	15,021	15,021	15,021	15.021	15,021	15,021	15,021	15,021	15,021	15,021
13		Power Generation Equipment	48,788	48,938	48,938	48,938	48,935	48,938	48.938	48,938	48,938	48,938	48,938	48,938	48,938	48,927
14		Pumping Equipment	27,383	27,383	27.383	27,383	27,383	27,383	27,383	27,383	27,363	27,383	27,383	27,383	27,383	27,383
15	339.2	Other Plant & Misc. Equipment		,						•		•	•	-		•
18		REATMENT PLANT	-	-		-	_		_			-		-	•	
			20.400	20.100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100
17	303,3	Land & Land Rights	20,100				5.354	5.354	5,354	5.354	5.354	5,354	5,354	5,354	5,354	5,354
18	304.3	Structures & Improvements	5,354	5.354	5,354	5,354				(2,321)	(2,321)	(2,321)	(2,321)	(2,152)	(2.152)	{2,295
19	311.3	Pumping Equipment	(2.321)	(2,321)	(2,321)	(2,321)	(2.321)	(2,321)	(2,321)					(50,237)	(50,237)	(50,237
20	320.3	Water Treatment Equipment	(50.237)	(50,237)	(50,237)	(50,237)	(50,237)	(60,237)	(50,237)	(50.237)	(50,237)	(50,237)	(50,237)	120,40/)	(00,237)	احتمامها
21	339.3	Other Plant & Misc. Equipment	-	•	-	-	•	-	-	•	-	-	-	•	•	,
22	TRANSMI	SSION & DISTRIBUTION PLANT	•	-	-	-	-	. •	-	-	-	•	-	•	•	
23	303.4	Land & Land Rights	-		-	-	-	-	-	-	•	•	-	•	•	
24	304.4	Structures & Improvements	-		-	-	•	-	-	-	-	~	-		•	
25	311.4	Pumping Equipment	_		-	_		-	_		-	•	-	•	•	
28	330.4	Distr. Reservoirs & Standpipes	13,286	13,286	13.286	13,286	13,286	13,286	13,286	13,286	13.286	13,256	13,286	13,286	13,286	13,280
26 27	331.4	Transm. & Distribution Mains	227.887	226,248	226,248	228.248	228,248	228,248	225,248	226,248	226,248	226,248	226,248	226,248	226,248	228,374
				5,252	5,252	5,252	5,252	6,252	5.252	5.252	5.252	5.252	5.252	5,252	5,252	5,252
28	333.4	Services	5,252					66,531	86,531	86,531	66.531	86,531	86,531	111,387	111,387	90,355
29	334.4	Meters & Meter Installations	86.53 1	86,531	86,531	88,631	86,531	00,031	00,031	00,001	100,00	•	00,001	* 1 14447	- 100	,
30	335.4	Hydrants	-	-	-	•	-	-	-	-	•	-	-	•	•	
31	335.4	Backflow Prevention	•	-	-	-	-	•	-	-	-	-	-	-	•	
32	339.4	Other Plant & Misc. Equipment	-	-	-	-	-	-	•	-	•	-	-	-	-	•
33	GENERAL		•	-	•	-	-	-	•	-	-	-	-	-	-	
34	303.5	Land & Land Rights	_	-		. •	. •	-	-	•	-	•	-	-	-	
35	304.5	Structures & improvements	-	-		· •	-	•	•	-	-	-	-	-	-	
36	340.5	Office Furniture & Equipment		-	-	•	•	•	-	-	-	-	-	-	-	
37	340.51	Computer Equipment	-	-	-	-	_	-	-	-	-	•	•	-		
38	341.5	Transportation Equipment	-	_		-	_	-	-		-		_	-	_	
		Stores Equipment	-	-	-	_	_	-		_	_		_	_	_	
39	342.5		44 00e)	(1.098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(890.1)	(1,098)	(1,098)	(1,096)	(1,095)	{t.09
40	343.5	Tools, Shop & Garage Equipment	(1,098)	[7,095]	(1,006)	(1,080)	11,096)	11,0801	(1.050)	(4,000)	11,000)	f rivent	11,0007	(1,000)	11,080)	(- ,
41	344.5	Laboratory Equipment	•	•	-	-	-	-	-	-	•	•	-	•	•	
42	345.5	Power Operated Equipment	-	-	•	-	-	-	-	-	-	•	-	-	•	
43	348.5	Communication Equipment	-	•	•	. •				-		-	40.4-5	40.00	-	20.00
44	347.5	Miscellaneous Equipment	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840)	(840
45	348.5	Other Tangible Plant	•	•	•	•	-	-	-	-	-	•	-	-	-	^
48	TOTAL	L	470,290	468,801	458,601	488,801	468,801	488,801	468,801	468,801	488,801	488,601	488,801	493,525		1 472,76
		A-5, 3 of 3 (excludes Allocation Adj.)	799,962	798,473	788,473	798,473	795,473	795,473	795,473	798,473	798,473	798,473	798,473	EZ3,497	523,497	802,438
		Subtotal Land & Land Rights	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100	20,100

Net Adjustments

One 13-mo, occerage balance Cor Plant in Service after adjustments but but ac allocations is \$472,766.

Historical Year Ended December 31, 2007

AU#

Dkt 080121-WS: ACN 08-093-1-1 Description:

Florida Public Service Commission

Schedule: A-5 Page: 3 of 3 Preparer: D.Dobiac

Lake Josephine - Water Docket No. 088121-WS Historical Test Year Ending December 31, 2007

Schedule of Water Depreciation Expense By Primary Account

Historical (X) Projected []

Test Year Average balance

Explanation: Depreciation expense adjustments recommended as per audit, ACN 08-093-1-1

Water Sys

PSC —		Appt	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
 NOI 1/0 I-II	No.	No.	Account Name	Jan	Feb	Mar	Apr	Mary	Jun	<u> Jul</u>	Aug	Sep	Oct	Nov	12/2007	Balance
	1	INTANGI	BLE PLANT													
0250	2	301.1	Organization	•	-	-	-	-	-	-	-	-	-	•	-	•
.0250	3	302.1	Franchises	•	-	-	•	-	-	-	-	•	-	-	-	-
.0556	4	339.1	Other Plant & Misc. Equipment	-	. •	-	-	-	-	-	-	•	-	-	-	-
	5	SOURCE	OF SUPPLY & PUMPING PLANT													•
.0000	8	303.2	Land & Land Rights	-	-	-	-	-	-	-	-	•	-	-	•	-
.0333	7	304.2	Structures & Improvements	•	-	-	-	•	-	-	-	•	-	-	•	-
.0200	8	305.2	Collect, & Impound Reservoirs	-	-	-	-	•	-	- .	-	•	•	-	•	-
0.0250	9	306.2	Lake, River & Other Intakes	•	-	-	•						-		-	(000)
0.0333	10	307.2	Wells & Springs	(78)	(76)	(76)	(76)	(78)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(908)
0.0250	11	308.2	infiltration Galleries & Tunnels	•	-	-	-	•	-	•					•	44
0.0286	12	309.2	Supply Mains	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(1,353)
0.0500	13	310.2	Power Generation Equipment	•	-	-	-	-	-	•	•	•	-	-	•	-
0.0500	14	311.2	Pumping Equipment	-	•	•	-	-	•	-	•	-	•	-	-	-
0.0558	15	339.2	Other Plant & Misc. Equipment		-	-	•	-	-	-	-	-	-	•	-	-
,,,,,,,,	16		TREATMENT PLANT													
0.0000	17	303.3	Land & Land Rights	•	_	-	-	-	•	•	•	-		•	•	·
0.0313	18	304.3	Structures & Improvements	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(126)	(128)	(126)	(1,506)
0.0500	19	311.3	Pumping Equipment	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(173)
.D455	20	320.3	Water Treatment Equipment	(258)	(256)	(256)	(256)	(256)	(258)	(256)	(256)	(258)	(256)	(256)	(256)	(3,071)
0.0556	21	339.3	Other Plant & Misc. Equipment			-		-	•	-	-	-	•	-	-	-
2.0000	22	TRANSL	AISSION & DISTRIBUTION PLANT													
0.0000	23	303.4	Land & Land Rights	-	-	•	-	-	-	-	•	-	-	-	•	-
2.0313	24	304.4	Structures & Improvements		-	-	-	-	-	-	•	•	-	-	-	-
0.0500	25	311.4	Purnging Equipment		-	-	-	-	_	•	-	-	-	-	•	•
0.0288	26	330.4	Distr. Reservoirs & Standolpes			_	•		-	-	-		-	-	-	•
0.0233	27	331.4	Transm. & Distribution Mains	(222)	(222)	(222)	(222)	(222)	(222)	(222)	(222)	(222)	(222)	(222)	(222)	(2,670)
0.0250	28	333.4	Services	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(278)
0.0500	29	334.4	Meters & Meler Installations	,,		•			-	•	-	-	_	-	-	-
0.0222	30	335.4	Hydrants			_	-	-	-		-		-	-	-	-
0.0667	31	336.4	Backfow Prevention	-	_	_	-	_		-		•	-	-	•	-
0.0400	32	339.4	Other Plant & Misc. Equipment			_	_	-	-	-	•	-	-	-	-	•
	33		AL PLANT													
0.0000	34	303.5	Land & Land Rights			-	-		_	-	-			-	-	
0.0250	35	304.5	Structures & Improvements			-		-		-	•	•	-	-	-	-
0.0230 0.0667	38	340.5	Office Furniture & Equipment	_		_	-	-	-	-		•	-			-
J.U007 D.1687	37	340.51	Computer Equipment	_		_	-		_		-		-	-		-
).1667).1687	3/ 38	341.5	Transportation Equipment	-	-						-	-	-	_	-	-
J.1967 3.0556	38	342.5	Stores Equipment		_			_'	-	-		•	-	_		-
).0000).0825	40	343.5	Tools, Shop & Garage Equipment	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(200)
0.0667	41	344.5	Laboratory Equipment	,,,,	•	1177	•	•		•	-	•			-	-
0.0833	42	345.5	Power Operated Equipment	-	_		-		-		-	-	-	-		
0.0633 0.1000	43	346.5	Communication Equipment	-	-			-			-	-		-		•
0.1000 9.0667	44	347.5	Miscellaneous Equipment	(38)	(38)	(38)	(38)	(38)	(35)	(38)	(38)	(38)	(38)	(38)	(38)	(456
0,0007 0,1000	45	348.5	Other Tangible Plant	1901	,,	,,			,,			•			•	-
J. 1000	~					7671-1	74	(8874	ZNBEN	(BAF)	(885)	(885)	70 D.F.\	(885)	(885)	/40 G4E1
	48	TOT	A1	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(886)	18851	(10,615)

(b) Depreciation Expense applicable to adjustments roled on UP 22-3.9 Sel andit finding 40

Historical Year Ended December 31, 2007

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

6589

Description:

Florida Public Service Commission

Schedule: A-5 Page: 3 of 3 Preparer: D.Dobiac

Schedule of Water Depreciation Expense By Primary Account

Test Year Average balance Lake Josephine - Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Depreciation Expense by primary account for each month of the Test Year and the ending balance for the prior year.

Water Sys

er PSC -	<u> </u>		(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
nnual Ra I	Line No.	Acci No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	in	Aug	Sep	Oct	Nov	12/2007	Balance
_	1	INTANG	BLE PLANT													
0.0250	2	301.1	Organization	•	•	•	•	•	-		_				-	•
0.0250	3	302.1	Franchises	•	-	-	•	•	•	_	_					-
0.0558	4	339.1	Other Plant & Misc. Equipment	•	-	••	-	•	-	_	_	_	٠ _		-	
4	5	SOURCE	OF SUPPLY & PUMPING PLANT	•	-	-	-	•	•	_	_	_	-			
0.0000	6	303.2	Land & Land Rights	•	-	-	-	•	-	_	_	_	_	-	-	
0.0333	7	304.2	Structures & Improvements	•	-	•	•	-	-						-	-
0.0200	8	305.2	Collect. & Impound Reservoirs	-	-	-	•	•	-	-				_	-	-
0.0250	9	308.2	Lake, River & Other Intakes	•				200	209	209	209	209	209	209	209	2,504
0.0333	10	307.2	Wells & Springs	209	209	209	209	209	208	200	200				-	-
0.0250	11	308.2	Infiltration Galleries & Tunnels	-	-				38	36	36	36	36	36	36	430
0.0288	12	309.2	Supply Mains	36	36	36	36	36	204	30 204	204	204	204	204	204	2,447
0.0500	13	310.2	Power Generation Equipment	204	204	204	204	204	204 114	114	114	114	114	114	114	1,369
0.0500	14	311.2	Pumping Equipment	114	114	114	114	114	114	114	***			,		
0.0556	15	339.2	Other Plant & Misc. Equipment	-	-	-	•	. •	•	•	•	•	-			-
0.0000	15	WATER	TREATMENT PLANT	•	-	-	-	-	-	•	-	_	_	-		-
0.0000	17	303.3	Land & Land Rights	•	-	-				14	14	14	14	14	14	167
0.0313	18	304.3	Structures & Improvements	14	14	14	14	14	14 (10)	(10)	(10)	. (10)	(10)	(9)		
0.0500	19	311.3	Pumping Equipment	(10)	(10)	(10)	(10)	(10)			(190)	(190)	(190)	(190)		
0.0455	20	320.3	Water Treatment Equipment	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(180)	1100	, ,,,,,	, (2,200
0.0556	21	330.3	Other Plant & Misc. Equipment	•	-	-	•	•	-	-	-	•		-		
0.000	22	TRANS	MISSION & DISTRIBUTION PLANT		•	•	•	-	•	-	•	-	_	_	_	_
0.0000	23	303.4	Land & Land Rights		-	-	-	-	•	-	-	-	•			
0.0313	24	304.4	Structures & Improvements		-	-	-	-		-	-	-	-			
0.0500	25	311.4	Pumping Equipment		-	-	-			-	32	32	32	32	32	380
0.0288	26	330.4	Distr. Reservoirs & Standpipes	32	32	32	32	32	32	32		438	438	438	438	
0.0233	27	331.4	Transm. & Distribution Mains	438	438	438	438	438	438	438	438	11	11	11	11	
0.0233		333.4	Services	11	11	11	11	11	11	11	11 361	381	361	484	484	
0.0500		334.4	Meters & Meter Installations	361	361	361	361	361	361	381	361	301	301	404		
0.0222		335.4	Hydranta		-	-	•	-	•	•	•	•	•	•		
0.0527		336.4	Backflow Prevention	-	-	-	-	-	-	. •	-	•	-	-		
0.0400		339.4	Other Plant & Misc. Equipment	•	_	-	•	•	-	•	•	•	-	•		
0.0400	33		AL PLANT	•	-	-	-	-	-	•	•	•	-	•		
0.0000		303.5	Land & Land Rights		-	•	-	-	-	-	-	•	•	•		
0.0000		304.5	Structures & Improvements		-	-	•	•	-	-	-	-	-	•		-
0.0230		340.5	Office Furniture & Equipment	-	-		-	•	-	-	•	•	•	•		
0.0667		340.51	Computer Equipment		-	-	-	-	-	-	-	•	•	-	•	
0.1667		341.5	Transportation Equipment		-	-	-	•	•	-	-	•		-		
0.0556		342.5	Stores Ecuipment	-		•	•		•	•		,	/=1	-	a 16	r) (69
0.0825		343.5	Tools, Shop & Garage Equipment	(0)	(6)	(6)	(6)	(6)	(6)	(6)	(8)	(8)	(6)	(6)	4 (0	, (0)
0.0687		344.5	Laboratory Equipment		-	•	•	-	•	•		•	•	-		
0.0833		345.5	Power Operated Equipment			_	-	•	-	•	•	•	•	-		•
		346.5	Communication Equipment	-		-	-	-	•	-		. <u>.</u>		45		5) (50
0.1000		347.5	Miscellaneous Equipment	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	. (2)	(5	9 (3	, (0
0.0667		348.5	Other Tangible Plant	-	-	-	-	-	-	-	~	-	•	•	•	•
		ΤĊ	·	1,207	1,207	1,207	1,207	1,207	1,207	1.207	1,207	1,207	1,207	1,312	1,31	14,59

Net Adjustments

O soon Depreciation Experce after adjustments but before allocations. &

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007

pht 080121-WS; ACN 08-093-1-1. Accumulated Depreciation

Sof3 R Quillini, Quadella

Text Year Average belance Lute Jenephine Decint No. 009121-109 Historical Text Year Ending December 31, 2007 Historical [X] Projected []

e Aook	(1)	(72) Paior Year	(2)	(4)	(5)	(6)	(7)	(0)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
. No.	Account Name	Dag-2008	Jan	Feb	Mar	Apr	May		Juli	Aug	Sep	Oct	Nov	Dec-2007	Balance
INTAN	SIBLE PLANT														
301.1	Organization	0	0	٥	٥	C C	0	0	0	٥	0	0	٥	0	1
3021	Franchises	ŏ	ò	Ó	q	ō	D	0	0	•	0	0	G	D	(
339.1	Other Plant & Mise, Egylpment	0	0	D	0	0	0	0	0	•	0	0	C	0	(
SOUR	EOF SUPPLY& PUMPING PLANT														
303.2	Lead & Land Rights	0	0	9	•	0	0	0	0	G	Ð	0	0	0	
304.2	Structures & Improvements	0	0	0	Q	0	0	0	0	0	D	0	0	0	
805.2	Collect, & Impound Reservoirs	0	0	0	0	0	0	0	0	0	D	0	0	0	
305.2	Lake, River & Other Intelne	٥	0	0	Q	0	0	Ō	c	0	D	0	0	0	
3072	Wells & Springs	9,740	10,025	10,300	10,993	10,878	11,162	11,448	11,731	12,016	12,298	12,584	12,860	13,192	11,4
208.2	Infiltration Galleries & Tunnels	0	0	0	9	0	0	O.	•	0	0	C	0	a	
2 300.2	Supply Mains	14,861	15,010	15,159	15,307	18,456	15,804	15,753	15,902	16,050	16,199	18,347	16,496	16,644	16,7
310.2	Power Generation Equipment	265	459	663	967	1,071	1,27\$	1,479	1,683	1,867	2,001	2,296	2,408	2,702	1,4
3112	Purping Equipment	3,031	3,145	3,259	3,373	5,487	3,602	3,716	3,630	3,944	4,056	4,172	4,286	4,400	3,7
5 530.2	Other Plant & Minc. Equipment	0	0	0	. 4	Þ	0	•	Ó	0	. •	0	0	0	
	R TREATMENT PLANT									_	_				
7 303.3	Land & Land Rights		٥	Đ	Q	0	6	9	. 0	0	0	0	0	0	
304.3	Sinutures & Improvements	47,032	47,172	47,311	47,451	47,590	47,730	47,869	48,006	48,146	49,267	48,427	48,500	48,706	47,6
311.3	Pumping Squipment	¢	6	10	14	19	24	29	23	36	43	40	(020)	(514)	
320.3	Water Treatment Expériment	70,662	70,757	70,823	70,866	70,954	71,019	71,085	71,150	71,215	71,261	71,346	71,412	71,477	71,0
330.3	Other Plant & Mac. Equipment	Q.	0	0	0	0	0	٥	٥	0	0	0	٥	Û	
TRAN	SAMBSION & CISTREUTION PLANT														
303.4	Land & Land Rights	0	0	0	•	0	C	٥	٥	2	a	0	0	Ģ	
4,106	Structures & Improvements	٥	0	0	0	D	0	0	•	0	G	¢	٥	٥	
311 <i>A</i>	Pumping Equipment	0	D	C.	٥	0	Ů.	0	0	9	0	0	9	9	
330.4	Distr. Reservoire & Standpipes	0	32	63	95	127	156	180	222	253	205	317	348	380	1
331.4	Transm. & Distribution Malos	(7,198)	(8,176)	(7,515)	(6,854)	(6,193)	(5,532)	(4,871)	(4,210)	(3,349)	(2, 500)	(2,227)	(1,586)	(906)	(4,
353.4	Services	6,361	8,395	6,430	8,464	6,496	6,632	6,506	8,800	2,634	900,9	6,702	6,736	6,770	6,
334,4	Malacs & Meter Installations	45,401	46,161	46,522	46,862	47,243	47,503	47,984	48,324	44,005	49,045	49,408	(24,376)	(23,912)	36,
335A	Hydrania	0	0	0	0	٥	0	0	0	0	0	0	0	0	
336.4	Beakflow Preventice	9	0	0	0	0	0	0	o	Þ	•	0	0	0	
338.4	Other Plant & Mins. Equipment	Q	٥	0	Ð	Ð	Ð	٥	0	D	٥	Đ	0	Ð	
	PAL PLANT									_	_				
\$.00s.8	Land & Land Rights	. 0	Þ		0	0	. 0	. 0	0	. 0	٥	•	٥	0	
5 304,5	Structures & Improvements	1,245	1,252	1,250	1,206	1,273	1,280	1,267	1,294	1,301	1,308	1,316	1,322	1,329	1,1
3405	Office Furniture & Equipment	(467)	(467)	(487)	(467)	(467)	(467)	(467)	(467)	(487)	(457)	(487)	(467)	(467)	(1
7 340.61		1,042	1,973	2,333	2,098	3,073	3,457	3,053	4,256	4,000	6,136	6,547	8,057	6,531	3,0
341.5	Transportation Equipment	(20,000)	(20,000)	(20,000)	150,000	(20,000)	(30,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,0
342.5	Stores Equipment	<u></u> 0	•			0	0	0				P	¢	0	
343.5	Tools, Shop & Guage Equipment	(21,535)	(21.534)	(21,513)	(21,502)	(21,491)	(21,480)	(21,470)	(21,480)	(21,445)	(21,437)	(21,426)	(21,416)	(21,404)	(21,4
1 344.5	Laboratory Equipment	0	D	0	. 0	. 0	0	. 0	0	0	0	•	0	o	
2 345.5	Power Operated Equipment	(166)	(166)	(166)	(168)	(196)	(160)	(1061)	(188)	(168)	(106)	(166)	(188)	(100)	(1
346.5	Connection Equipment	0	0	0	- 0		0	. •	0	. 0	0	0	a	0	
4 347.5	Miscelaneous Equipment	6,837	6,870	5,903	6,937	5,970	7,003	7,027	7,070	7,103	7,137	7,170	7,203	7,237	7,0
5 346.5	Other Tangible Plant	0	0	0	8	D	0	0	•	•	0	0	0	0	
s 10	TAL 22-3,15	154,190	156,021	161,281	163,844	165,318	165,801	171 294	170,000	175,330	170,877	181,427	109,280	151,058	180,0

Historical Year Ended December 31, 2007

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Lake Josephine - Water Docket No. 080121-WS

6589 AU#

Preparer: D.Doblec

Florida Public Service Commission

Historical Test Year Ending December 31, 2007 Historical [X | Projected []

sation: Plant in service adjustments recommended as per audit, ACN 08-093-1-1

e	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	No.	Account Name	12/2006	Jan	<u>Feb</u>	Mer	Apr	May	_Jun	<u>Jul</u>	Aug	Sep	Out	Nov	12/2007	Bajance
1	INTANGIB	LE PLANT														
2	301.1	Organization														-
3	302.1	Franchises														-
	339.1	Other Plant & Misc. Equipment								-						-
		OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														•
8	305.2	Collect, & Impound Reservoirs														-
9	306.2	t also Diver & Other Inteller														
10	307.2	Wells & Springs	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(6,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610
11	308.2	Infiltration Galleries & Tunnels	(3,010)	(0,010)	(0,0.0)	(0,1,0)	(0,0.42	,0,010,		·-;						•
12	309.2	Supply Mains	(8,341)	(8,341)	(8,341)	(8,341)	(8,341)	(8.341)	(8,341)	(8,341)	(8,341)	(8,341)	(8.341)	(8,341)	(8,341)	(8,341
13	310.2	Power Generation Equipment	(0,541)	[0,0+1]	(0,011)	(0,041)	(0,000)	10,01.5	13,2 11,	1-1	V-1	\	10,0			
14	311.2	Pumping Egulpment	ł ·													
15	339.2	Other Plant & Misc. Equipment	1													
16		REATMENT PLANT	1													
17	303.3	Land & Land Rights	Į.													
18	304.3	Structures & Improvements	(9,292)	(9,292)	(9,292)	(9.292)	(9,292)	(9.292)	(9.292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292)	(9,292
19	311.3	Pumping Equipment	(1,089)	(1,069)	.(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,089)	(1,069)	(1,069)	(1,069
	320.3	Water Treatment Equipment	(18,926)	(16,926)	(18,528)	(16.928)	(18,928)	(18,928)	(18,928)	(18.928)	(18,928)	(18,928)	(18,928)	(18,928)	(10,928)	(16,928
20	339.3	Other Plant & Mec. Equipment	(10,520)	110,8201	(10,020)	(10,020)	(10,020)	(10,000)	1.0,520,	1,-1,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(10,100,00)	1.01.00	(,,		
21		SSION & DISTRIBUTION PLANT	Í													
22			Į													
23	303.4	Land & Land Rights	į													
24	304.4	Structures & Improvements	ł													
25	311.4	Pumping Equipment	}													
26	330.4	Distr. Reservoirs & Standpipes	i				4	140 470	(18,476)	(16,470)	{16,470}	(16,470)	(16,470)	(16,470)	(16,470)	(16,470
27	331.4	Transm. & Distribution Mains	(16,470)	(18,470)	(16,470)	(16,470)	(18,470)	(16,470)	,		(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712
28	333.4	Services	(1,712)	(1,712)	(1,712)	(1.712)	(1,712)	(1,712)	{1,712}	(1,712)	(1,/12)	{1,/14}	(1,/12)	(1,712)	(1,712)	(1,712
29	334.4	Meters & Meter installations	!													
30	335.4	Hydrants	1	-												
31	336.4	Backflow Prevention	1													,
32	339.4	Other Plant & Misc. Equipment	1													
33	GENERA		1													
34	303.5	Land & Land Rights	J													
35	304.5	Structures & Improvements	l													
36	340.5	Office Furniture & Equipment	1													
37	340.51	Computer Equipment	i													
38	341.5	Transportation Equipment	1													
39	342.5	Stores Equipment				44	** ***	14 DOC:		/4 DDC1	(1 cac)	/a 220°	(4 00 0)	24 800	/4 ann	44 000
40	343.5	Tools, Shop & Garage Equipmen	t (1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230
41	344.5	Laboratory Equipment	{													
42	345.5	Power Operated Equipment	Į.													
43	345.5	Communication Equipment														
44	347.5	Miscellaneous Equipment	(2,811)	(2,811)	(2,811)	(2,211)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,511)	(2,811)	(2,811)	(2,811
45	348.5	Other Tangible Plant	ــــــ													
46	Subtotal		(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(85,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,46
47		Adjustment for overstatement	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,385)	(17,395)	(17,395)	(17,395)	(17,396)	(17,395)	(17,395)	(17,395)	(17,396
48	TOTA		(82,858)	(82,858)	(82,856)	(82,858)	(82,856)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(62,868)	(82,858)	(82,85

Note: The 12 month average balance for accumulated depreciation should be reduced by \$82,858. See and I finding HD

Historical Year Ended December 31, 2007

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

Description:

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average belance

AU# 6580 Florida Public Service Commission

Lake Josephine - Water Docket No. 088121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Preparer: D. Dobiac

Explanation: Provide the month ending Adjusted belances for Water Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year as recommended based on audit, ACM 08-093-1-

ine	Acel	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2008	Jan_	Feb	Mar	_Apr	May	Jun	Jul	Aug	Sep	Oct .	Nov	12/2007	Balance
1	INTANGI	BLE PLANT	•													
2	301.1	Organization	-			-	-	•	-	-	-	•	-	-		•
3	302.1	Franchises		_	-	•	-	•	-	-	•	•	-	-	-	•
ě	339.1	Other Plant & Misc. Equipment	-		-	-	-	-	-	•		-	•	-	•	•
Ř		OF SUPPLY & PUMPING PLANT	-	_	-	-		_	_	-	•		-	-	-	•
×	303.2	Land & Land Rights	_	_	-					_	-			-	-	-
7	304.2	Structures & improvements	_	_	_	_	_		_	_						•
á	305.2	Collect, & Impound Reservoirs	_	_		_	_		_	-	_		-	-		_
À	306.2	Lake, River & Other Intakes		_	_	_	_	_		_	_		-		-	-
-	307.2	Wells & Springs	4,130	4,415	4,599	4.983	5,268	5,652	5,836	6,121	0.405	6,689	6,974	7,268	7.642	5,836
10	308.2	Inditration Galleries & Tunnels	7,130	4,415	4.000	4,000	0,200	0,002	0,000	V.,,			-			
11							- 445	~ ^~	7,412	7.561	7.709	7.858	6,006	8.165	8,303	7.412
12	309.2	Supply Mains	6,520	6,669	6,818	6.966	7,115	7,263		1.683	1.887	2.001	2,296	2,498	2,702	1,479
13	310.2	Power Generation Equipment	255	459	563	867	1,071	1,275	1,479		3,944	4.058	4,172	4,286	4,400	3,718
14	311.2	Pumping Equipment	3,031	3.145	3,259	3,373	3,487	3,602	3,716	3.830	3.077	7.000	4,172	7,200	*,****	2,110
15	339.2	Other Plant & Misc. Equipment	•	-	-	•	-	•	-	-	-	•	-	•	-	-
16		TREATMENT PLANT	-	•	•	-	-	-	•	-	•	•	•	•	•	•
17	303.3	Land & Land Rights	•		·	•	-	•		•	•	44.445				
18	304.3	Structures & Improvements	37,740	37,860	38,019	38,159	38,296	38,438	38,677	38,716	38,856	38,995	39,135	39.274	39,414	38,577
19	311,3	Pumping Equipment	(1,089)	(1,064)	(1,059)	(1.056)	(1,050)	(1,045)	(1,040)	(1,036)	(1,031)	(1,026)	(1,021)	(1,589)	(1,583)	(1,129)
20	320.3	Water Treatment Equipment	61.764	61,829	51.895	61,960	52.028	52,091	52,157	52,222	52,288	52,353	52,418	52,484	52,549	52, 157
21	339.3	Other Plant & Misc. Equipment		-	-		-		-	-	-	•	-	-	-	
22	TRANSA	ASSION & DISTRIBUTION PLANT		-	-		-	-	•	-	-	-	-	-	-	-
23	303.4	Land & Land Rights	-	-	-					-		-	-	-	•	_
24	304.4	Structures & Improvements	_	_	_		-	_	_	-	_	-	-	-	-	-
25	311.4	Pumping Equipment	_	_	_		_	-	-	_	_	•	-	-		_
26	330.4	Distr. Reservoirs & Standpipes	-	32	63	95	127	158	190	222	253	285	317	348	380	190
27	331.4	Transm. & Distribution Mains	(23.658)	(24.646)	(23,985)	(23.324)	(22.663)	(22,002)	(21,341)	(20,580)	(20,019)	(19.366)	(18,697)	(18,036)	(17,376)	(21,215)
	333.4	Services	4,649	4,683	4,718	4.762	4,788	4.820	4.854	4.688	4.922	4,956	4,000	5.024	5.088	4.864
28	334.4	Meters & Meter Installations	45,501	46,161	46,622	46.862	47,243	47.603	47.884	48,324	48,585	49.045	49.408	(24,378)	(23,912)	38,585
29		Mesters & Mean Installations Hydrants	40,001	40,101	40,022	40,002	41,243	→1 ,003	47,000	10,061	-0,000		70,700	12710101		,
30	335.4		-	-	•	•	-	•	•	-	-	•	-		-	
31	336.4	Backflow Prevention	•	-	-	•	•	•	•	•		-	-	-	•	_
32	339.4	Other Plant & Misc. Equipment	-	•	•	-	•	•	•	•	-	•	-	-	•	_
33		AL PLANT	•	-	•	-	•	•	-	-	-	-	-	-	•	
34	303.5	Land & Land Rights				4 000			4.00=	4.00	4 204	4 200	4 74-	4 200	1 220	1,287
35	304.5	Structures & improvements	1,245	1.262	1,259	1.266	1,273	1,260	1,287	1,294	1,301	1,308	1,316	1,322	1,329	
38	340.5	Office Furniture & Equipment	(467)	(467)	(467)	(467)	(467)	[467]	(467)	(467)	(467)	(487)	(467)	(467)	(467)	(467)
37	340.51	Computer Equipment	1,642	1,973	2,333	2,698	3,073	3,457	3,853	4,258	4,689	6,136	5,587	6.057	6,531	3,945
38	341.5	Transportation Equipment	(20,000)	(20,000)	(20,000)	(20.000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
39	342.5	Stores Equipment	_	-	-	-	-	-	-	•	-		-	. •	-	-
40	343.5	Tools, Shop & Gerage Equipment	(22,765)	(22,754)	(22,743)	(22,732)	(22,721)	(22,710)	(22,700)	(22,689)	(22,678)	(22,667)	(22,656)	(22,645)	(22,634)	(22,700)
41	344.5	Laboratory Equipment				-		-	-		-	-	-	-	•	-
42	345.5	Power Operated Equipment	(168)	(168)	(1681)	(168)	(168)	(158)	(168)	(168)	(168)	(168)	(188)	(168)	(168)	(158)
43	348.5	Communication Equipment	11001	,,,,,,	,,		,,				-		•			
44	347.5	Miscellaneous Equipment	4.928	4.059	4,092	4.126	4,169	4,192	4.226	4.259	4.292	4,326	4.359	4,392	4,426	4,220
45	348.5	Other Tangible Plant	7,020	4.009	4,002	7.120	7,100	4,100	7.220			-1020	******	.,		
40	346.0	Celes Tallignor Public	•	•	•		-									
45	Subtotal	'	92,668	23,458	96,918	28,381	100,857	103,339	105,635	108,338	110,668	113,414	115,965	43,817	46,494	94,566
47		Adjustment for overstatement	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,396)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	
48	TOTA	ν. ΄	75,271	78,063	78,523	80,988	83,462	85,944	88,440	90,943	03,473	96,016	98,670	26,422	29,099	77.171
		MFR Schedule A-9, 3 of 3	159 130	158,921	481 281	163,844	155,318	168,601	171,296	173,800	176,330	178,577	181,427	109,290	111,958	160,028

Net Adjustments

Now: The 13 no average balance for 10 april adjustments and allocations is #77,171. 00

AQUA UTILITIES FLORIDA, INC SEBRING LAKES

Rate Case

Dkt 080121-WS ACN

Certificate 422-W

Accumulated Depreciation - Water

Descr	P- 4	
Descri	REL	юв.

Description	Test Period	Additions	Ratirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003
	10/31/2001									
301 Organization		-		-			_		_	
302 Franchises				-						_
303 Land	_			_			-	•		_
304 Structures & Improvements	(3,118)	(218)		(3,336)	(1,309)		(4,645)	(1,309)		(5,954)
305 Collecting & Impounding	-						(.,,	(-20)		(5,554)
306 Lake, River & Other	-			-			_			-
307 Wells & Springs	(4,671)	(259)		(4,930)	(1,555)		(6,485)	(1,555)		(8.040)
308 Infiltration Galleries and Tunnels	``	•==-•		,,,,,,	(.,,,,,		(0,102)	(222)		(0.040)
309 Supply Mains	-			_			_			-
310 Power Generation Equip.	•			_			-			-
311 Pumping Equip.	(7,031)	(276)		(7,307)	(2,638)		(9,945)	(2,638)		(12.662
320 Water Treatment Equip.	(1,947)	(50)		(1,997)	(301)		(2,298)	(301)		(12,583)
330 Distribution Reservoirs	(3,495)	(186)		(3,681)	(1.112)		(4,793)	(1,112)		(2,599)
331 Transmission and Distribution Mains	(8,271)	(539)		(8,810)	(3,236)		(12,046)	(3,236)		(5,905)
333 Services	(35)	(17)		(52)	(113)		(165)	(113)		(15,282)
334 Meters and Meter Install.	(885)	(119)		(1,004)	(713)		(1,717)	(761)		(278)
335 Hydrants	¥= 1,= y	1		(.,501)	(113)		(1,/1/)	(701)		(2,478)
336 Backflow Prevention Devices				_			-			-
339 Other Plant And Misc.	-			_			•			-
340 Office Furniture & Equip.	_			_						-
341 Trans. Equip.				_			•			-
342 Stores Equip.	-			_			-			-
343 Tools, Shop and Garage Equip.				-			•			-
344 Lab Equip	_			_			•			•
345 Power Operated Equip.			,	-			-			-
346 Communication Equip.							•			-
347 Misc. Equip.	-			-			-			-
348 Other Tangible Plant	-			•			•			-
Water Plant	(29,453)	(1,564)	·	(31,117)	(10,977)		(42.094)	(11,025)		
	ok	(1)44.7		/24/11/	110,777		(42,094)	(11,025)		(53,119)

Source: Docket 811491-WU, PSC-82-8651-PAA-WU

Issued 5/13/2002

as per utility: Variance:

AQUA UTILITIES FLORIDA, INC SEBRING LAKES

Rate Case Dkt 080121-WS ACN Certificate 422-W

Accumulated Depreciation - Water

Aqua Utilitles Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 88-093-1-1
: Accumulated Office

Description	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization			_					-		
302 Franchises						-			•	
303 Land						•			•	
304 Structures & Improvements	(1,309)		(7,263)	(352)		47 (15)	(02.1)			
305 Collecting & Impounding	(-1-4-)		(,,,,,,,,,	(332)		(7,615)	(831)		(8,446)	(1,146)
306 Lake, River & Other			_			<u>-</u>			-	
307 Wells & Springs			(8,040)			(9.040)	(000)		(0.010)	
308 Infiltration Galleries and Tunnels			(0,010)			(8,040)	(909)		(8,949)	(1,413)
309 Supply Mains						•			•	
310 Power Generation Equip.						-			-	
311 Pumping Equip.			(12,583)			(12 592)	(1.620)			(2,249)
320 Water Treatment Equip.			(2,599)	(90)		(12,583)	(1,539)		(14,122)	(2,448)
330 Distribution Reservoirs			(5,905)	(50)	-	(2,689)	(354)		(3,043)	(374)
31 Transmission and Distribution Mains	(3,236)		(18,518)	(3,322)		(5,905) (21,840)	(649)		(6,554)	(1,050)
333 Services	an		(389)	(159)		(548)	(3,403)		(25,243)	(3,481)
334 Meters and Meter Install	(699)		(3,177)	(620)		(3,797)	(175)		(723)	(152)
335 Hydrants	(033)		(3,177)	(02/)		(3,777)	(889)	(1,424)	(3,262)	(882)
336 Backflow Prevention Devices			_			•			•	
339 Other Plant And Misc.			_			•				(37)
340 Office Furniture & Equip.			_			-			•	(33)
341 Trans. Equip.			_			•			-	
342 Stores Equip.			_			-			-	
343 Tools, Shop and Garage Equip.						-			-	
344 Lab Equip			-			•			•	(070)
345 Power Operated Equip.			_			•			-	(873)
546 Communication Equip.			_						•	
147 Misc. Equip.			_			-	•		•	
348 Other Tangible Plant	_		-			_			•	
Water Plant	(5,355)		(58,474)	(4,543)		(63,017)	(8,749)	(1,424)	(70,342)	(14,138)

Source: Docket 011401-WU, PSC-02-0451-PAA-Issued 5/13/2002

(71,615)

AQUA UTILITIES FLORIDA, INC

Aqua Utilities Florida, Inc. Rate Case Audi; Historical Year Ended December 31, 2007

SEBRING LAKES
Rate Case

Description: ACLUMINATION DESCRIPTION: ACCUMINATION DESCRIPTION: ACCUMINATION DE CARCUATION

Dkt 080121-WS ACN Certificate 422-W

Accumulated Depreciation - Water

Description	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 Organization		_				
302 Franchises				_		
303 Land		-		_		_
304 Structures & Improvements		(9,592)	(9,754)	162	(9.754)	162
305 Collecting & Impounding		-	,	-	,,	
306 Lake, River & Other		-		_		
307 Wells & Springs	(201)	(10,161)	(10,318)	157	(10,318)	157
308 Infiltration Galleries and Trumels	• •	-		-	(· = • · • · ·	
309 Sapply Mains		-		_		
310 Power Generation Equip.		(2,249)	(2,249)		(2,249)	10
311 Pumping Equip.	(6,728)	(9,842)	(10,258)	416	(10,258)	416
320 Water Treatment Equip.	(498)	(2.919)	(3.028)	109	(3,028)	109
330 Distribution Reservoirs	, ,	(7,604)	(7,666)	62	(7,666)	62
331 Transmission and Distribution Mains	(3,405)	(25,319)	(25,880)	561	(25,880)	561
333 Services	1.	(875)	(1,020)	145	(1,020)	145
334 Meters and Meter Install.	(11,393)	7,249	5,245	1,004	8 245	1.004
335 Hydrants			•		- 1	
336 Backflow Prevention Devices		(37)	(36)	(i)	(36)	(1
339 Other Plant And Misc.		(33)	(24)	(9)	(24)	(g
340 Office Furniture & Equip.				-	, ,	`.
341 Trues. Equip.		-		•		
342 Stores Equip.		•		-		-
343 Tools, Shop and Garage Equip.		-				_
344 Lab Equip		(873)	(873)	-	(873)	0
345 Power Operated Equip.				-	• •	
346 Communication Equip.		•		-		-
347 Misc. Equip.		-		- .		-
348 Other Tangible Flant		-				-
Water Plant	(22,225)	(62,255)	(64,861)		(64,864)	. S. Harrie

Source: Docket 611481-WU, PSC-02-0651-PAA-Issued 5/13/2002

2007	Schedule A-8				
Assumal Rept	MFR				
(63,528)	(64,457)				
第273	Allocations				
CPR	GL				
(64,864)	(54,864)				

Par Occleg #3|
413 Final 10/31/01 audit report adjustment reported
Commission adjustments 10/31/2001 not recorded. These adj's me
860 likely to include final audit adj's.

1,271 Variance sub total

Adjust test year dept to be in compliance with PSC dept rates. GL/CPR 1,336 adjustments are processed in 2008.

2,607 Variance

Note: Unexplained variance of \$411 is immoderial, Pass. 18

SOURCE AS Deferenced



Aqua Utilities Florida, Inc.

Rate Case Audit Historical Year Ended December 31, 2007

Description: Water Sys #

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

Florida Public Service Commission

Schedule:

Page: Preparer. Adjustments Griffin/Guastella

Schadule of Water Plant In Service By Primary Account Test Year Average balance Sebring Lakes • Water Docket No. 060388-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Provide the month ending Adjustments for Water Plant in Service by primary account for each month of the Test Year.

No. No. Account Name 12/2006 Jan Feb Mar Apr May Jun Jul Aug Sep Cet Nov 12/2007 Distance 1 NITANGELE PLANT 2 301.1 Organization 3 302.1 Franchisos 5 SURPCE Cet SUPPLY S PAURING PLANT 6 303.2 Land S. Land Rights 7 304.2 Simulature & Improvements 9 302.2 Land Rights 9 302.2 Simulature & Improvements 9 302.2 Land Rights 9 302.2 Valle, River & Collect, & Impound Reseavoirs 1 302.2 Simulature & Improvements 9 302.2 Land Rights 9 302.2 Supply Mains 1 302.2 Supply Mains 1 303.2 Depart Constraint Engineers 1 4 302.2 Supply Mains 1 5 303.2 Other Plant & Micro. Engineers 1 5 304.3 Department 1 5 304.3 Department 2 5 304.4 Simulature & Improvements 9 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Line	Acct	(0)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2 90.1.1 Organization 3 90.1.1 Provinces Autor Conference 4 90.1.2 Cities Part & Prince Part & Princ	No.	No.	Account Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
3 302.1 Friendstean 3 303.1 Other Plant & Mids. Epigloment 5 500.0FEC OF SUPPLY R PLANTING PLANT 5 500.0FEC OF SUPPLY R PLANTING PLANT 5 500.2 Statuses & Improvements 6 500.2 List. Robert & Comprising Planting 5 502.2 List. Robert & Comprising Planting 6 503.2 Statuses & Improvements 7 503.3 List. Robert & Comprising Planting 7 503.3 List. Robert & Comprising Planting 7 503.3 List. Robert & Comprising Planting 7 503.4 List & List. Robert & Comprising Planting 7 503.4 List. Robert & Comprising 7 503.4 List. Robert & Compris	1	INTAN															
4 338.1 Ofter Plant & Mainz Engigement 5 SOLPACE OF SUPEYS P A Plantifys PLANT 6 300.2 Ladd & Land Rights 7 302.2 Ladd & Land Rights 7 302.2 Ladd & Springs 7 302.2 Hard Rights 7 302.3 Hard Rights 7 302.3 Hard Rights 7 302.3 Ladd Rights 7 302.3 Ladd Rights 7 302.4 Ladd Rights 7 302.3 Ladd Rights 7 302.4 Ladd Rights 7 302.5 Ladd Ladd	_									•							
5 SOURCE OF SUPPLY & PUMPING PLANT 5 303.2 Und A Lund Rights 7 30.4 Sentures & Improvements 303.2 Under Rights 10 307.2 White & Springs 11 308.2 First Plantace Galleries & Turnets 303.2 Under Rights 13 309.2 Power Generation Equipment 14 311.2 Pumping Equipment 15 309.2 Other Plant & Minc. Equipment 16 309.2 Other Plant & Minc. Equipment 17 309.3 Sincharas & Improvements 18 309.2 Other Plant & Minc. Equipment 18 309.3 Wider Treatment Equipment 20 300.3 Wider Treatment Equipment 21 311.3 Pumping Equipment 22 300.4 Land & Land Rights 23 TRANSMESSION & DISTRIBUTION PLANT 23 300.4 Land & Land Rights 25 300.4 Distribute & Equipment 26 300.5 Wider Treatment Equipment 27 300.4 Distribute & Equipment 28 300.4 Distribute & Equipment 29 300.4 Distribute & Equipment 30 300.5 Wider Treatment Equipment 30 300.4 Distribute & Equipment 30 300.5 Other Planta & Equipment 30 300.5 Other Equipment 30 30	_																
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Alice Adjs (F) Corp - Computer Equip & Sirs&impl	4-		Subtatet) and \$ 1 and Diabte														
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Net Adjustments 3,495 3,645 3,932 3,972 4,074 4,183 4,288 4,371 4,624 4,782 4,820 4,992 5,047 4,323					3 845	3 932	3 077	4.074	4 442	4.040	4.075						
7,371 4,020 4,820 4,992 5,047 4,323		- Land /		3,496	3.645	3,932	3,872		4,103	4,200 4.28F	4,3/1	4,624		4,820	4,992	5,047	4,323
							-,012	7,014	4,100	7,500	7,3/1	4,024	4,/82	4,820	4,992	5,047	4,323

Historical (X) Projected []

Aqua Utilities Florida, Inc. Rate Case Audit

41

Water Sys #

Historical Year Ended December 31, 2007

Dki 080121-WS; ACN 08-093-1-1 Launulatia Depeciation Description: AU#

Florida Public Service Commission

Schedule:

Page: Precerer: Adjustments Griffn/Guastella

Test Year Average balance Sebring Lakes - Water Docket No. 090388-W8 Historical Test Year Ending December 31, 2007

Schedule of Water Depreciation Expense Rate Adjustments By Primary Account

Explanation: Provide the month ending Adjustments for Water Depreciation Expense Rate Adjustments by primary account for each month of the Test Year.

ine Acct	(1)	(3)	(4)	(5)	(8)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	unt Name	Jan.	Feb	Mar	_ Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	YTO Balance
1 INTANGIBLE PLANT								'						
2 301.1 Organization														
3 302.1 Franchises														
4 339.1 Other Plant & Mis	c. Equipment													
5 SOURCE OF SUPPLY & P														
6 303.2 Land & Land Righ														
7 304.2 Structures & Impr														
305.2 Collect & Impour														
306.2 Lake, River & Oth	ner Intakes													
10 307.2 Wells & Springs		(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	***
11 308.2 Infiltration Gallerie	es & Tunnels			•	•		,,,,	,	,,	(10)	1137	(13)	(13)	(157)
12 309,2 Supply Mains														
13 310.2 Power Generation		0	0	0	0	0	6	٥	Q	0	0	0	0	•
14 311.2 Pumping Equipme		(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(34)	(34)	0
15 339.2 Other Plant & Mis				•			144,	()	(42)	(42)	(32)	104)	(34)	(389)
16 WATER TREATMENT PLA														
17 303.3 Land & Land Righ														
18 304.3 Structures & Impr		(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(163)
19 311.3 Pumping Equipme		(2) (9)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(27)
20 320.3 Water Treatment		(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(2) (9)	(27) (109)
21 339.3 Other Plant & Mie		1	1	1	1	1	1	1	1	1	1	1	1	(100)
22 TRANSMISSION & DISTRI								•	•	•	•	•	,	9
23 303.4 Land & Land Righ														
24 304.4 Structures & Impr														
25 311.4 Pumping Equipme														
26 330.4 Distr. Reservoirs		(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(R2)
27 331.4 Transm. & Distrib 28 333.4 Services	UDON MBINS	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	1200
		(2)	(2)	(2)	(2)	(2)	{2}	(2)	(2)	(2)	(2)	(2)	(2)	(7) -722
29 334.4 Meters & Meter In 30 335.4 Hydrants	ISCANIAUUNS	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(20)	(20)	I CEN
ou 335.4 i inyukana 31 336.4 Backdow Prevent		,	_							•	1	,,	,, {	
32 339.4 Other Plant & Mis		0	D	0	0	0	0	0	0	0	ð	0	ο,	
GENERAL PLANT	c. Equipment											_	•	
303.5 Land & Land Righ	-d-n													
35 304.5 Structures & Impr														
38 340.6 Office Furniture &														
37 340.51 Computer Equipm														
88 341.5 Transportation Eq														
19 342.5 Stores Equipment								•						
10 343.5 Tools, Shop & Ga														•
i 1 344.5 Laboratory Equip		(0)	m	~	701	***								
2 345.5 Power Operated I		(U)	(0)	(0)	(0)	(0)	ത	(O)	(O)	103	(0)	(0)	(0)	(0)
3 346.5 Communication E													-	- ·
4 347.5 Miscellaneous Eq														
5 348.5 Other Tangible Pt		na 416/												
	7	22-4.8			- —									
8 TOTAL		(110)	(110)	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(488)			
	 	·····			1,441	1100/	(100)	(100/	(eol [(109)	(109)	(120)	(121)	(1,338)

Schedule of Water Plant in Service By Primary Account Test Year Average balance Sebring Lakes - Water Docket No. 060365-WS

Water Sys #

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2607

Die 080121-WS; ACN 08-493-1-1

ed projection Description:

AU# 6933 Florida Public Service Commission

Schedule: A-5 Page: 2 of 3

Preparer: Griffin/Guastella

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

41

Un		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average	
N). No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Barance	
1 2 3 4 5 6 7	301.1 302.1 339.1 SOUR(303.2	GIBLE PLANT Organization Franchises Other Plant & Misc. Equipment DE OF SUPPLY & PUMPING PLANT Land & Land Rights Sinuctures & Improvements Collect. & Impound Reservoirs Lake, River & Other Intakes															
- 1	0 307.2 1 308.2 2 309.2	Wells & Springs Infiltration Gaileries & Tunnels Supply Mains	42,641	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42.440	42,440	42,440	42,458	
1: 1: 1 1	3 310.2 4 311.2 5 339.2 6 WATE	Power Generation Equipment Pumping Equipment Other Plant & Misc. Equipment R TREATMENT PLANT	44,167 44,858	44,979 43,603	44,979 46,911	44,979 46,911	44,916 44,208										
1 2 2 2 2	1 339.3 2 TRANS	Land & Land Rights Structures & Improvements Pumping Equipment Water Treatment Equipment Other Plant & Misc. Equipment SMISSION & DISTRIBUTION PLANT	36,658 4,820 8,172 601	38,656 4,620 8,172 601	36,656 4,820 8,172 601	36,656 4,820 8,172 801	36,656 4,820 8,172 601	38,656 4,820 8,172 601	35,656 4,820 8,172 601	36.656 4.820 8,172 601	36,656 4,820 8,172 601	36,656 4,620 8,172 601	36.856 4,820 8.172 601	38,856 4,820 8,404 801	36,656 4,820 8,404 601	36,656 4,820 8,208 501	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5 311.4 6 330.4 7 331.4 6 333.4 9 334.4	Land & Land Rights Structures & Improvements Pumping Equipment Distr. Reservoirs & Standpipes Transm. & Distribution Melns Services Melers & Meter Installations Hydrants	36,712 162,273 6,099 15,751	30,712 152,273 6,099 15,751	38,712 152,273 8,099 15,751	36,712 148,868 6,099 16,751	36,712 148,868 8,098 15,751	36,712 148,868 6,099 15,751	36,712 148,868 6,099 15,751	36,712 148,868 6,099 15,751	36,712 148,868 6,099 15,751	36,712 148,868 6,069 15,751	36.712 148.888 8.099 16,751	36,712 148,868 5,099 27,005	36,712 151,689 6,099 27,005	35,712 149,871 6,099 17,452	
3	11 338.4 12 339.4	Backflow Prevention Other Plant & Misc. Equipment RAL PLANT	548	548	548	548	648	548	548	548	648	548	548	548	548	548	
3 3 3	303.5 304.5 340.5 340.51 341.5 342.5 343.5	Land & Land Rights Structures & Improvements Office Furniture & Equipment	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4.800	4,800	4,800	4,800	4,800	200
4	11 344.5 12 345.5 13 346.5 14 347.5 15 348.5	Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant	12,295	12,350	12,350	12,350	12,350	12,350	13.624	13,524	13,624	13,524	13,824	13,624	13.624	13,032	- HORIOS
	16 TO	TAL	410,392	409,803	409,803	406.398	408,398	406.398	407,672	407,672	407,672	407,672	407,672	422.487	425,288	278.788	Ç
	17	Subtotal Land & Land Rights	4,800	4,800	4,800	4,600	4,800	4,800	4,500	4,500	4,800	4,800	4,800	4,800	4,800	410,408	% i 3

Schedule of Water Plant in Service By Primary Account Test Year Average balance

Historical Test Year Ending December 31, 2007

Sebring Lakes - Water Docket No. 000368-WS

Historical [X] Projected []

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Dix 080121-WS; ACN 08-093-1-1
Description: Acward De preciation

Water Sys # 6933 Florida Public Service Commission

Schedule: A-5 3 of 3 Page:

Preparer: Griffin/Guastella

Explanation: Provide the month ending Adjusted batances for Water Plant in Service by primary account for each month of the Test Year and the ending betance for the prior year.

INTANCRIE PLANT 1011 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101	e Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(10)	(11)	(12)	(13)	(14)	(15) Average
301.1 Premise Miles Couloment 302.1 Premise Miles Couloment 302.1 Premise Miles Couloment 302.1 Premise Miles Couloment 302.2 Lond A Land Rights 304.2 Structures & Improvements 502.2 Contact & Improvements 503.2 Infraction Galaries & Turnels 6 Improvements 7 Improvem	<u>o. No.</u>	Account Name	12/2006	Jan	Feb	Mar	Apr	Mary	Jun	나	_ Aug	Sep	Oct	Nov	12/2007	Balance
30.1 Franchison 30.2 Land Land Rights 30.2 Land Land Rights 30.4 Structures & Improvements 30.4 Structures & Improvements 30.4 Structures & Improvements 30.4 Land Land Rights 30.4 Structures & Improvements 30.4 Land Land Rights 30.4 Structures & Improvements 30.5 Collect & Improvements 30.5 Collect & Improvements 30.5 Collect & Improvements 30.6 Collect & Improvements 30.7 Land Land Rights 4.4 May 4.4 Apro 4.4 Apr	INTANGIBL	E PLANT														
Sign Color Plant & Miss. Engineers																
SOURCE OF SUPPLY 8 PLANFRIG PLANT 30.2 Land R Land Regists 30.4 2 Shruzames & Improvementars 30.4 2 Shruzames & Improvementars 30.5 Collect & Improvementars 30.7 2 Melle & Strings 42.641 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.440 42.4	302.1 Fr	anchises.														
\$30.2 Sinch Reservoirs \$30.2 Sinch Reservo	339.1 Ot	her Plant & Misc. Equipment														
30.4 2 Structures & Improvements 30.5 2 Colone & Improvements 30.5 2 Lide, Reve & Other Inflates 30.5 2 Lide, Reve & Other Inflates 30.5 2 Lide, Reve & Other Inflates 30.6 2 Lide, Reve & Other Inflates 30.7 2 May 15 Structures 30.8 2 Lide, Reve & Other Inflates 30.9 2 Lide, Reve & Other Inflates 30.1 2 May 15 Structures 30.2 2 Lide, Reve & Other Inflates 30.3 2 Lide, Reve & Other Inflates 30.4 2 Lide Reveal 30.5 2 Lide, Reve & Other Inflates 30.6 2 Lide, Reve & Other Inflates 30.6 2 Lide, Reveal 30.2 2 Lide, Reve & Other Inflates 30.4 2 Lide Reveal 30.5 2 Lide Reveal 30.6 3 Lide Reveal	SOURCE O	F SUPPLY & PUMPING PLANT														
30.4.2 Structures & Improvements Structures & Improvem	303.2 La	nd & Land Rights														
200.2 Collect, & Impouring Reservoirs 200.2 Lide, Nerf & Other Indiana 207.2 Wale & Sortings 207.2 Wale & So																
\$203.2 Lide, River & Other Infalses \$707.2 Wells & Sorting \$707.2 We	305.2 Cd	allect. & Impound Reservoirs														
Strings 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440 42,440	306.2 La	ice. River & Other Intakes														
309.2. Bupply Main's 310.2. Power Generation Equipment 44,167 44,979 44,979 44,979 44,979 44,979 44,979 310.2. Power Generation Equipment 44,167 44,979 44,979 44,979 44,979 44,979 44,979 311.2. Pumping Equipment 44,858 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603 43,603			42.641	42.440	42,440	42,440	42,440	42 440	42 440	42 440	42 440	42 440	42 440	42 440	42 440	42,458
309.2 Supply Mains 310.2 Power Generation Equipment 44,167 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979 47,979						,			*** *********************************		744774	12,110	161770	42,410	72,772	
310.2 Provincing Equipment 44,167 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,979 44,																
381.2 Other Plant & Misc. Equipment WATER TREATMENT PLANT 303.2 Other Plant & Misc. Equipment WATER TREATMENT PLANT 303.3 Land & Land Rights 304.3 Structures & Improvements 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,8			44.167	44.979	44.979	44,979	44.979	44.979	44 070	44 979	44 979	44 970	44 070	44 979	44 979	44,918
339.2 Other Fault & Misc. Epityment 303.3 Land & Land Rights 303.3 Land & Land Rights 303.4 Sinctures & Improvements 303.8 Sept. Sep																44,208
WATER TREATHENT PEANT				141044	40,000	70.000	70,000	40,000	-10,000	-0,000	-0,000	40,000	73.00	40,011	40,511	77,200
303.3 Land & Land Rights 304.5 Sinchmarks & Improvements 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 36,856 3																
Sinichare & Leprovements 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 38,856 3																
311.3 Pumping Equipment 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820 4,820			38 656	38 858	36 656	38 858	36 656	38 858	38.656	26 656	18 858	20 050	20 850	20 050	20.050	38.656
320.3 Walter Treatment Equipment 6,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,172 8,1																4,820
339.3 Other Plant & Misc. Equipment 303.4 Land & Land Rights 304.4 Shruches & Ingrovements 311.4 Pumping Equipment 305.4 Distribution Mains 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.273 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 152.575 15																8,208
TRANSMISSION & DISTRIBUTION PLANT 303.4 Land & Land Rights Shructure & Improvements 104.4 Plant Reservoirs & Standpipes 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.7																601
303.4 Land & Land Rights 311.4 Purning Equipment 311.4 Transportation Mains 152.273 152.273 152.273 144.668 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 148.868 14			501	551	•		001	001	Q 01	501	001	901	901	001	601	. 60
Structures & Improvements																
331.4 Pumping Equipment 330.4 Distr. Reservoirs & Standpipes 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.712 38.7							•									
33.4 Distr. Reservoirs & Stanchiples 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712 38,712																
331.4 Transm. & Distribution Mains			38 712	38 712	38 712	38.712	98 712	38 742	38 713	98 749	96 749	28 742	20 742	20 742	00.740	36,712
333.4 Services 8.089 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8.099 8																149,871
336.4 Meters & Meter Installations 15.781 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15.751 15																6,099
336.4 Hydrants Same																17,482
338.4 Backillow Prevention 548 548 548 548 548 548 548 548 548 548			,0	14,751		10,101	10,101	10.701	10,151	13,151	10,141	15,751	19,191	27,005	27,005	17,402
339.4 Other Plant & Misc. Equipment GENERAL PLANT GENERAL			FAR	SAR	549	FAR	RAR	548	548	548	SAR.	548	EAD	240	5.40	548
GENERAL PLANT 303.5 Land & Lank Rights			0.10		0.0	4.0		•	3 10	~~	U-10	U=10	346	340	548	340
303.5 Land & Land Rights 4,800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800 4.800																
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340.5 Office Furniture & Equipment 340.5 Computer Equipment 342.5 Transportation Equipment 342.5 Stores Equipment 343.5 Tools, Shop & Garage Equipment 343.5 Tools, Shop & Garage Equipment 343.5 Tools, Shop & Garage Equipment 344.5 Dever Operated Equipment 345.5 Power Operated Equipment 346.5 Communication Equipment 347.5 Miscellaneous Equipment 348.5 Other Tangible Plant TOTAL Annual Report TOTAL (sucludes Alloc Adjs) Subtotal Land & Land Rights 410,382 469,803 409,803 408,398 408,398 407,872 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407			1,000		.,,555	-,,5-0	-,,	*******	7,000	4,000	7,000	4.000	4,000	4,000	4,000	7,500
340.51 Computer Equipment 341.5 Transportation Equipment 342.5 Stores Equipment 343.6 Tools, Shop & Garage Equipment 343.6 Tools, Shop & Garage Equipment 343.6 Down Operated Equipment 345.5 Power Operated Equipment 345.5 Power Operated Equipment 347.5 Miscellaneous Equipment 348.5 Communication Equipment 348.5 Other Tangible Plant TOTAL Annual Report TOTAL (sucludes Alloc Adjs) Subtotal Land & Land Rights 410,382 469,803 408,808 408,398 406,398 407,872 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,672 407,																70
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348.5 Communication Equipment 348.5 Other Tangible Plant TOTAL Annual Report TOTAL (sucludes Alloc Adjs) Subtotal Land & Land Rights 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,800 4,8			- -	--			,			, -1,	a co-locate.	10,027	10,02-7	(0.064	13.024	-
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Alloc Adjs (FI Corp - Computer Equip & Streamp.	Annual															410,400
	Allen Arte-			4,000	4,000	4,000	4,000	4,000	4,000	4,800	4,500	4,800	4,800	4,800	4,500	4,800
	ARCC ACIS	(Li COLD - COLUDRIEN Edrab er graefilli	۳													

AU#

5933

Historical Year Ended December 31, 2007

Dkt 080121-WS; ACN 08-093-1-1 Description:_

Florida Public Service Commission

Schedule: A-5 2 of 3

Page: Preparer: Griffin/Guastella

Schedule of Water Depreciation Expense By Primary Account Test Year Average balance Sebring Lekes - Water Docket No. 060388-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Provide the month ending Per Books balances for Water Depreciation Expense by primary account for each month of the Historical Test Year and the ending balance for the prior year.

41

Water Sys #

-	la a	Acct	(1)	(3)	(4)	(5)	(6)	· (7)	(8)	(8)	(10)	(11)	(12)	(13)	(14)	(15) YTD
	.ine <u>No.</u>	No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	2 3 3 4 3 5 6 3 7 3	101.1 102.1 139.1 50URC 103.2 104.2	SIBLE PLANT Organization Franchises Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT Land & Land Rights Structures & Improvements		•											
(10 3 11	305.2 306.2 307.2 308.2	Collect. & Impound Reservoirs Lake, River & Other Intakes Wells & Springs Infiltration Galleries & Tunnels	131	131	131	131	131	131	131	131	131	131	131	131	1,570
	13 : 14 : 15 :	309.2 310.2 311.2 339.2	Supply Mains Power Generation Equipment Pumping Equipment Other Plant & Misc. Equipment RTREATMENT PLANT	187 214	187 230	187 230	2,249 2,596									
	17 : 15 : 19 :	303.3 304.3 311.3 320.3	Land & Land Rights Structures & Improvements Pumping Equipment Water Treatment Equipment	109 22 40	109 22 41	109 22 41	1,309 268 463									
	21 22 23 24	339.3 TRANS 303.4 304.4	Other Plant & Micc. Equipment MASSION & DISTRIBUTION PLANT Land & Land Rights Structures & Improvements	2	2	2	2	2	2	2	2	2	2	2	2	24
	26 27 28	311.4 330.4 331.4 333.4 334.4	Pumping Equipment Distr. Reservoirs & Standpipes Transm. & Distribution Malne Services Meters & Meter Installations	93 317 15 77	93 317 15 77	93 310 15 77	93 310 16 132	93 316 15 132	1,112 3,742 174 1,036							
,	30 31 32	335.4 336.4 339.4	Hydrants Backflow Prevention Other Plant & Misc. Equipment RAL PLANT	3	3	3	3	3	3	3	3	3	3	3	3	36
{	35 36 37 38 39	303.5 304.5 340.6 340.51 341.5 342.6	Land & Land Rights Structures & Improvements Office Furniture & Equipment Computer Equipment Transportation Equipment Stores Equipment													(%)
	41 42 43	343.5 344.5 345.5 346.5 347.5 348.5	Tools, Shop & Gerage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tengible Plant	69	69	69	69	69	76	78	76	76	78	76	76	873
	48	TO	TAL	1,279	1,279	1,272	1,272	1,272	1,279	1,279	1,279	1,279	1,279	1,351	1,357	15,476 15,476
	47		Subtotal Land & Land Rights		. —		·- 									ह

Historical Year Ended December 31, 2007

Dit 080121-WS; ACN 08-093-1-1.

Description:_ 41 AU# 6933 Water Sys #

Florida Public Service Commission

A-5 3 of 3 Schedule:

Griffin/Guasinila

Schedule of Water Depreciation Expense By Primary Account Test Year Average balance Solving Lakes - Water Docket No. 080388-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Provide the month ending Aufusted balances for Water Depreciation Expense by primary account for each month of the Test Year and the ending balance for the prior year.

	er PSC		A 4	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD	
^	nnual Ra	No.		Account Name	Jan	Feb	Mar	Apr	May	Jun	أوال	Aug	Sep	Oct	Nov	12/2007	Balance	
	,																	
	0.0250		301.1	BBLE PLANT Organization														:
	0.0250	3	302.1	Franchises														
	0.0556	4	339.1	Other Plant & Misc. Equipment														ľ
		5		E OF SUPPLY & PUMPING PLANT						,								l
			303.2	Land & Land Rights Structures & Improvements														
	0.0333	7 B	304.2 305.2	Collect. & Impound Reservoirs														
_	7.0250		306.2	Lake, River & Other Intakes														
•),0333	10	307.2	Wells & Springs	116	ı ′ 11 9	B 118	118	118	118	118	118	118	118	118	116	1,413	i
•	0.0250		308.2	Infiltration Galleries & Tunnels														- }
	0.0298		309.2	Supply Mains	•07	18	7 187	187	187	187	187	187	167	187	187	187	2.249	- 1
	0.0500		310.2 311.2	Power Generation Equipment Pumping Equipment	167 187				182	182	182	182	182	182	195	195	2,208	
	0.0556	15		Other Plant & Misc. Equipment	101			104	,		102							ļ
				R TREATMENT PLANT														,
			303.3	Land & Land Rights		_											4448	
	0.0313		304.3	Structures & Improvements Pumpino Equipment	94 20				95 20	95 20	95 20	96 20	95 20	95 20	95 20	95 20	1,146 241	
	0.0500 0.0455		311.3 320.3	Water Treatment Equipment	3				31	31	31	91	31	31	32	32	374	
	0.0556	21	339.3	Other Plant & Misc. Equipment	Ţ		3 3		3	3	3	3	3	3	3	3	33	1
		22	TRANS	SMISSION & DISTRIBUTION PLANT														
			303.4	Land & Land Rights														L
	0.0313		304.4 311.4	Structures & Improvements Pumping Equipment														- 1
	0.0286		330.4	Diatr. Reservoirs & Standpipus	57	, .	7 87	87	87	67	87	87	87	87	87	87	1.060	1
	0.0233		331.4	Transm. & Distribution Mains	290				289	289	289	289	289	269	289	294	3.481	. 1
	0.0250		333.4	Services	1:				13	13	13	13	13	13	13	13	152	:
	0.0500		334.4	Meters & Meter installations	64		6 56	66	66	66	66	66	66	66	113	113	861	1
	0.0222 0.0667		335.4 336.4	Hydrants Backflow Prevention	•	ı	3 3	3	3	3	3	3	3	3	3	3	37	1
	0.0400		339.4	Other Plant & Misc. Equipment	·	•	•	•	_	•	•	•	•		•	•	<u>.</u>	i
		33		RAL PLANT	,													ł .
1			303.5	Land & Land Rights														į
ζ.	1.0250 3.0667		304.5 340.5	Structures & Improvements Office Furniture & Equipment														ĺ
*	0.1587		340.51	Computer Equipment													(2)	Ł
	0.1667		341.5	Transportation Equipment													15	V
	0.0556		342.5	Stores Equipment													100	IJ
	0.0625		343.5	Tools, Shop & Garage Equipment	_			•••	**	***	76	76	76		70	70		¥
	0.0867		344.5 345.5	Laboratory Equipment Power Operated Equipment	8	, ,	9 69	59	69	76	/6	76	/6	76	76	76		Į,
	0.1000		348.5	Communication Equipment													- 5	i
	0.0867		347.5	Miscellaneous Equipment													ĕ	<u>.</u>
	0.1000	45	348.5	Other Tangible Plant													S S S S S S S S S S S S S S S S S S S	<u>)</u>
		46	3 TO	TAI	1,18	7,16	9 1,162	1,162	1 162	1,169	1,169	1,169	1,159	1,169	1,231	1,235	14,137	,
				*****							-	-			······································	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•
				Net Adjustments	(11	D) (11	0) (109	(109)	(109)	(109)	(109)	(109)	(109)	(109)	(120)	(121)	(1,336)	
						_											- ZZ-Y	u/
								-									22-4	, T

printed 6/8/2008 12:03 PM

AQUA UTILITIES FLORIDA, INC JASMINE LAKES

Rate Case Dkt 080121-WS ACN Certificate 209-W

Accumulated Depreciation - Water

Aqua Utilities Florida, fuc.
Rate Case Audit
Historical Year Ended December 31, 2987
Dkt 080121-WS; ACN 08-993-1-1
Description: A Cumal Elec O Epicical

Description	1991 Annual Report	Utility Adimonest	Order Adjustracet	Order Adjustment	Tex Period	Additions	Retirements	11/31/1992	Additions	Retirements	12/31/1993	Additions
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		12/31/1991			10001775			22331770	
301 Organization	(429)			(171)	(600)	(347)		(947)	(348)		(1,295)	(346)
302 Franchises	(,			• • • •				•				` '
303 Land											-	
304 Structures & Improvements	(45)	(13)	49	(20)	(33)	(48)		(81)	(76)		(157)	(79)
305 Collecting & Impounding	,	,		••	•	- /		•	• •			•
306 Lake, River & Other					-							
307 Welts & Springs	(23,147)	50,537	23,147	(319)	50,218	(1,274)		48,944	(1,696)		47,248	(1,718)
308 Infiltration Galleries and Turnels		· ·	-		· -	• •					· -	
309 Supply Mains	(54,649)	-	6,522	(752)	(48,879)	(3,007)		(51,216)	(3,439)	(49,228)	(6,097)	(588)
310 Power Generation Equip.	•	(481)		` •	(481)			(411)			(481)	• •
311 Purming Equip.	(8,229)	(452)	1,229	(113)	(565)	(453)		(1,018)	(996)		(2,014)	(1,085)
320 Water Trentment Equip.	(5,572)	12,096	5,572	(84)	12,012	(327)		11,685	(1,363)		10,322	(1,696)
330 Distribution Reservoirs	(55,177)	(485)	55,177	(759)	(1,244)	(3,035)		(4,279)	(3,473)		(7,752)	(3,494)
331 Transmission and Distribution Mains	(40,952)	(609)		(953)	(42,514)	(3,892)		(46,406)	(4,794)	49,228	(100,428)	(7,951)
333 Services	(13,460)	(45)	-	(255)	(13,760)	(743)		(14,503)	(743)	•	[15,246]	(746)
334 Meters and Meter Install.	(39,992)	(1,469)	-	(333)	(41,794)	(1,500)	(1,524)	(41,470)	(3,394)		(44,864)	(4,021)
335 Hydrants		•			_	(11)	_	(11)	(18)		(29)	(24)
336 Backflow Prevention Devices					-			-			-	·
339 Other Plant And Misc.	•				-			-			-	
340 Office Farniture & Equip.	(3,213)	238	-	(266)	(3,241)	(732)		(3,973)	(510)		(4,483)	(534)
341 Trans. Equip.	(1,810)	6,560	-	(412)	4,338	(2,115)		2,223	(),126		397	(1,825)
342. Stores Equip.	-				•			-			-	
343 Tools, Shop and Garage Equip.	(60)	41			(19)	(160)		(179)	(67)		(246)	(73)
344 Leb Equip	-				•			•			-	
345 Power Operated Equip.	(64)	39			(25)	(127)		(152)	(126)		(278)	(200)
346 Communication Equip.		*			-			-			-	
347 Misc. Equip.	(24)	16	-	(60)	(68)	(48)		(116)	(16)		(132)	(23)
348 Other Tangible Plant	(27)	13			(14)	(54)		(68)	(27)		(95)	(27)
Water Plant	(246,854)	65,986	98,696	(4,497)	(86,669)	(17,873)	(1,824)	(102,712)	(22,912)		(125,630)	(24,433)

Sparce: Docket 920148-WS, PSC-93-1675-FDF-W3

Issued 11/18/1993	(238,399) 65,986	94,759	(77,654)
add back avg adj/acquisition adj/non-utility adj	(8,455)	(\$59)	(9,014) (1)
Variance:	· 理 們所願知 籍用為問題	「開門護術店」:- (2)) ## (*** HO)

AQUA UTILITIES FLORIDA, INC JASMINE LAKES Rate Case
Dia 080121-WS ACN
Certificate 209-W

Accumulated Depreciation - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description: Accumulated Departments

Description	Retirements	12/31/1994	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions	Retirements
301 Organization		(1,641)	(347)		(1,988)	(347)		(2,335)	(347)		(2,682)	(348)	
302 Franchises		-										. ,	
303 Land		-			-			-			_		
304 Structures & Improvements		(236)	(81)		(317)	(163)		(480)	(245)		(725)	(244)	
305 Collecting & Impounding		-						` .	,		,		
306 Lake, River & Other		-			-								
307 Wells & Springs		45,530	(1,739)		43,791	(1,763)		42,028	(1,883)		40,145	(2,772)	
308 Infiltration Galleries and Tunnels		•	• • •			• • •			,.,,			(<i>y</i>	
309 Supply Mains		(6,685)	(588)		(7,273)	(656)		(7,929)	(722)		(8,651)	(759)	
310 Power Generation Equip.		(481)	·		(481)	(,		(481)	·		(481)	(100)	
311 Purming Equip.		(3,102)	(1,253)		(4,355)	(1,420)		(5,775)	(1,559)		(7,334)	(1,699)	
320 Water Treatment Bouin.	(785)		(1,988)		7,423	(1,998)		5,425	(3,249)		2,176	(4,49B)	
330 Distribution Reservoirs	, ,	(11,246)	(3,516)		(14,762)	(3,516)		(18,278)	(3,754)		(22,032)	(3,993)	
331 Transmission and Distribution Mains		(108,379)	(8,182)		(116,561)	(8,400)		(124,961)	(8,502)		(133,463)	(8,515)	
333 Services		(15,992)	(749)		(16,741)	(749)		(17,490)	(749)		(18,239)	(749)	
334 Meters and Motor fostall.		(48,885)	(4,429)		(53,314)	(4,314)	(21,830)		(4,132)		(39,930)	(4,333)	
335 Flydrants		(53)	(19)		(72)	(18)	(,	(90)	(276)		(366)	(532)	
336 Backflow Prevention Devices		• •						-	(4.5)		(300)	(332)	
339 Other Plant And Misc.		-	(31)		(31)	(50)		(\$1)	(52)		(133)	(50)	
340 Office Furniture & Equip.		(5,017)	(552)		(5,569)	(563)		(6,132)	(564)		(6,696)	(563)	
341 Trans. Equip.		(1,428)	(3,825)		(3,253)	(1,826)		(5,079)	(,	(277)		(000)	
342 Stores Equip.						,				()	()		
343 Tools, Shop and Garage Equip.		(319)	(77)		(396)	(77)		(473)	(99)		(572)	(122)	
344 Lab Equip		•	•		-	• •		` .	` '		(0,2)	(,,,,	
345 Power Operated Equip.		(478)	(199)		(677)	(199)		(876)	(200)		(1,076)	(198)	
346 Communication Equip.					` .						(4,)	(.55)	
347 Misc. Equip.		(1.55)	(29)		(184)	(29)		(213)	(25)		(241)	(29)	
348 Other Tangible Plant		(122)	(27)		(149)	(27)		(176)	(27)		(203)	(27)	
Water Plant	(785)	(149,278)	(25,631)	-	(174,909)	(26,115)	(21,830)	(179,194)	(26,388)	(277)	(205,305)	(29,431)	

Source: Docket 920148-WS, PSC-93-1675-POF-1

Issued 13/18/1993

add back avg edi/acquisition adj/non-utility adj

65,9**6**6 94,759 Variance 160,745

AQUA UTILITIES FLORIDA, INC JASMINE LAKES Rate Case Dkt 680121-WS ACN

Certificate 209-W Accumulated Depreciation - Water

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

Description	12/31/1998	Additions	Retirements	12/31/1999	Additions	Rethrements	12/31/2008	Additions	Retirements	12/33/2001	Additions	Retirements	12/31/2002
301 Organization	(3,030)	(1,193)		(4,223)	(2,039)		(6.262)	(2,039)		(8,301)	(2,038)		(10,339)
302 Franchises	-						-						-
303 Land	-									•			-
304 Structures & Improvements	(969)	(245)		(1,214)	(244)		(1,458)	(245)		(1,703)	(244)		(1,947)
305 Collecting & Impounding	-			-			-			-			-
306 Lake, River & Other	-			-			-						-
307 Wells & Springs	37,373	(3,563)		33,810	(3,563)		30,247	(3,563)		26,684	(3,751)		22,933
308 Infiltration Galleries and Tunnels				•	• • • •						• • •		
309 Supply Mains	(9,410)	(794)		(10,204)	(795)		(10,999)	(795)		(11,794)	(786)	(2,850)	(9,730)
310 Power Generation Equip	(481)	•		(481)			(481)			(481)		* * *	(481)
313 Pumping Equip.	(9,033)	(1,700)		(10,793)	(1,699)		(12,432)	(1,706)		(14,138)	(2,773)		(16,911)
320 Water Treatment Equip.	(2,322)	(4,498)		(6,820)	(4,498)		(11,318)	(4,603)		(15,921)	(4,694)	(114)	(20,501)
330 Distribution Reservoirs	(26,025)	(3,993)		(30,018)	(3,993)		(34,011)	(3,993)		(18,004)	(4,016)		(42,020)
331 Transmission and Distribution Mains	(141,978)	(8,514)		(150,492)	(8,534)		(159,026)	(8,570)		(167,596)	(8,648)	(402)	(175,842)
333 Services	(18,988)	(749)		(19,737)	(749)		(20,486)	(749)		(21,235)	(749)		(21,984)
334 Meters and Moter Install.	(44,263)	(4,453)		(48,716)	(4,459)		(53,175)	(4,544)		(57,719)	(4,5B1)	-	(62,300)
335 Hydraots	(898)	(532)		(1,430)	(532)		(1,962)	(531)		(2,493)	(532)		(3,025)
336 Backflow Prevention Devices							•	-		-			•
339 Other Plant And Misc.	(183)	(51)		(234)	(51)		(285)	(51)		(336)	(50)		(386)
340 Office Purniture & Equip.	(7,259)	(564)		(7,823)	(563)		(8,386)	(90)		(8,476)			(8,476)
341 Trans. Equip.	(4,802)			(4,802)			(4,802)			(4,802)	•		(4,802)
342 Stores Equip.				_						•			•
343 Tools, Shop and Garage Equip.	(694)	(122)		(816)	(122)		(938)	(122)		(1,060)	(144)		(1,204)
344 Lab Equip	-			· -	- •			• •					
345 Power Operated Equip.	(1,274)	(199)		(1,473)	(200)		(1,673)	(199)		(1,872)	(199)		(2,071)
346 Communicacion Equip.	•			-	•								-
347 Misc. Equip.	(270)	(29)		(299)	(29)		(328)	(29)		(357)	(29)		(386)
348 Other Tangible Plant	(230)	(27)		(257)			(257)			(257)			(257)
Water Plant	(234,736)	(3),226)		(265,962)	(32,070)		(298,032)	(31,129)		(329,861)	(33,234)	(3,366)	(359,729)

Source: Decket 929148-WS, PSC-93-1675-FOF-1

Issued 11/18/1993 and back avg adj/acquisition adj/non-utility adj Variance:

24/1/08

AQUA UTILITIES FLORIDA, INC JASMINE LAKES Rate Case Did 080121-WS ACN Certificate 209-W Accumulated Depreciation - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007
Dit 080121-WS; ACN 08-093-1-1
Description: Accumulated Deprecation

Description	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Rettrements	17/31/2005	Additions	Retirements	12/31/2996
301 Organization	(347)	(5,920)	(4,766)	(347)		(5,113)	(347)		(5,460)	(347)		(5,807)
302 Franchises						-			-			•
303 Land			-			-			-			-
304 Structures & Improvements	(245)		(2,192)	(401)		(2,593)	(30,944)	•	(33,537)	(37,038)		(70,575)
305 Collecting & Impounding	•						•					-
306 Lake, River & Other			-						_		•	_
307 Wells & Springs	(3,938)		18,995	(3,938)		15,057	(3,938)		11,319	(3,938)		7,181
308 Infiltration Galleries and Tunnels	• • •			• • •			• • •		-			
309 Supply Mains	(177)		(10,507)	(777)		(11,284)	(777)		(12,061)	(777)		(12,838)
310 Power Generation Equip.	` '		(481)	` '		(481)	(507)		(9EE)	(5,210)		(6,198)
311 Pamping Equip.	(3,837)		(20,748)	(4,804)		(25,552)	(5,002)		(30,554)	(4,957)	(14,815)	(20,696)
320 Weter Treatment Equip.	(4,720)		(25,221)	(5,195)		(30,416)	(9,659)		(40,075)	(8,868)	()	(48,943)
330 Distribution Reservoirs	(4,038)		(46,058)	(4,038)		(50,096)	(4,039)	•	(54,135)	(4,038)		(58,173)
331 Transmission and Distribution Mains	(8,712)		(184,554)	(8,963)		(193,517)	(9,467)	•	(202,984)	(10,115)	(886)	(212,213)
333 Services	(749)		(22,733)	(752)		(23,485)	(921)		(24,406)	(996)	()	(25,402)
334 Meters and Meter Install.	(4,582)		(66,882)	(5,012)		(71,894)	(5,437)		(77,331)	(5,928)		(83,259)
335 Hydrants	(532)		(3,557)	(734)		(4,291)	(877)		(5,16B)	(878)		(6,046)
336 Backflow Prevention Devices	·			(- ,		,,,,,,,	,		(,	(=,		(-1-10)
339 Other Plant And Misc.	(51)		(437)	(51)		(488)	(51)		(539)	(51)		(590)
340 Office Furniture & Equip.	`.	•	(8,476)			(8,476)			(8,476)	(,		(8,476)
341 Traes, Equip.	-		(4,802)	-		(4,602)	_		(4,802)	(1,709)	(24,456)	17,945
342. Stores Equip.						,			((-,,,	(-)	
343 Tools, Shop and Garage Equip.	(166)		(1,370)	(166)		(1,536)	(556)		(2,092)	(687)		(2,779)
344 Leb Equip	• •								(-,··-,	(/		(
345 Power Operated Emin.	(199)		(2,270)	(83)		(2,353)			(2,353)			(2,353)
346 Communicacion Equip.	(<i>)</i>		(·,					(,			(
347 Misc. Equip.	(29)		(415)	(38)		(453)	(133)		(586)	(134)		(720)
348 Other Tangible Plant	-		(257)	(-1)		(257)	(5,491)		(5,748)	(6,589)		(12,337)
Water Plant	(32,922)	(5,920)	(386,731)	(35,299)		(422,030)	(78,146)		(500,176)	(92,260)	(40,157)	(552,279)

Source: Docket 928148-WS, PSC-93-1675-FOF-1

Variance:

3004

Issaed 11/18/1993 add back svg adj/acquisition adj/son-utility adj

(660,361) 160,185 (712,464)

MICE AS DE PUEDOS

AQUA UTTLITIES FLORIDA, INC JASMINE LAKES Rate Case

Dkt 880121-WS ACN Certificate 209-W

Accumulated Depreciation - Water

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007 ACN 08-093-1-1

Dia 080121-WS; AC

Schedule A-9

<100,675> (3) <16847 F() <102,3637

Description	Additions	Retirements	12/31/2007	MYR	Variance	CPR	Varionce
301 Organization	(347)		(6.154)	(5,982)	(172)	(5,982)	(172)
302 Pranchises	•						-
303 Land			, .				-
304 Structures & Improvements	(210)	(102,363)(j)	31,578	(2,160)	33.738	(2,160)	33,758
305 Collecting & Impounding	(66)		(66)		(66)		(66)
308 Lake, River & Other			-				-
307 Wells & Surings	(2,243)		4,938	(70,123)	75.Uni	(70,123)	75.063
308 Infiltration Galleries and Tunnels			-				
309 Supply Mains	(189)		(13,027)	(19,385)	6,35%	(19,385)	6,35B
310 Power Generation Equip.	(7,405)		(13,603)	(13,122)	(481)	(13,122)	(481)
311 Pamping Equip.	(4,042)	(5,756)	(18,982)	(27,551)	8,509	(27,551)	5.569
320 Water Treatment Equip.	(3,440)	^ `	(52,383)	(75,395)	23,012	(75,395)	23,012
330 Distribution Reservoirs	(334)	(2)(94,759)	36,252	(21,006)	57.258	(21,006)	57.258
331 Transmission and Distribution Mains	(8,245)	(15.403)	(204,055)	(204,671)	616	(204,671)	210
133 Services	(1,036)	. , ,	(26,438)	(26,138)	(34)())	(26,138)	(300)
334 Meters and Meter Install.	(5,998)		(89,257)	(87,455)	(1.802)	(87,455)	{1.802
335 Hydrants	(639)	(12,915)	6,230	6,235	(5)	8.235	(3
336 Backflow Prevention Devices	• •		-	•			_
339 Other Plant And Misc.	(50)		(640)	(645)	5	(645)	5
340 Office Furniture & Equip.	(657)		(9,123)	(9,105)	(28)	(9,105)	(38)
341 Trans. Equip.	•		17,945	11.797	6.148	11,797	6,148
342. Stores Equip.						•	
343 Tools, Shop and Garage Equip.	(687)		(3,466)	(3,506)	40	(3,506)	4/1
344 Lab Equip	` '			• • •	-	• • •	-
345 Power Operated Equip.	(199)		(2,552)	(2,393)	! 159)	(2,393)	(159
346 Communication Bourn.	(942)		(942)	(942)	-	(942)	(8)
347 Misc. Bouip.	(133)		(853)	(809)	(44)	(809)	(44
348 Other Taxeible Plant	(6,589)		(18,926)	(18,939)	13	(18,939)	13
Water Plant	(43,451)	(232,196)	(363,534)	(\$71,295);	a 207,761	(571,296)	Maria de la

Per Doc Rox #31 Audit finding No 1 reclass cumulative AD balance of 100,675 to Jasmine

Lakes WW, recorded in 12/07. The reclass is included in the retirement 100,675 column above in account 304. Source: Docket 920148-WS, PSC-93-1675-FOF-1 Audit finding number 3 recorded in December 2007. The adjustment is 94,759 included in the retirement column above in account 330. terned 11/18/1993 MFR add back avg adj/acquisition adj/non-utility adj (523,719) (542,563) (35,249) Remaining unexplained difference 160,185 Variance sub total (18,844) Variance Allocations (571,296) (571,296) 207.763 Adjust test year depr to be in compliance with PSC depr rates. GL/CPR 22 - 8.6 47,577 adjustments are processed in 2008.

Note: MFR accumulated depreciation.s overstated by \$35,349. See audit finding. 4. 8

AU#

6574

Historical Year Ended December 31, 2007

DIG 080121-WS; ACN 08-093-1-1 ACCUMULATION Description:

18

Florida Public Service Commission

Schedule:

Page: Preparer:

Adjustments Griffin/Guastella

4

Schedule of Water Plant in Service By Primary Account Test Year Average balance Jasmine Lakes - Water Docket No. 080388-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide the month ending Adjustments for Water Plant in Service by primary account for each month of the Test Year.

Water Sys #

ine	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Аид	Sep	Oct	Nov	12/2007	Balance
1 2 3 4 5	301.1 302.1 339.1 SOURCE	RBLE PLANT Organization Franchisas Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT														
6 7	303.2 304.2 305.2 306.2	Land & Land Rights Structures & improvements Collect. & Impound Reservoirs Lake, River & Other Intakes	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2.570)	(2,570)	(2,670)	(2,570)	(2.570)
10 11	308.2	Wells & Springs Infiltration Galleries & Tunnels	(50,944)	(50,944)	(50. 944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)	(50,944)
12 13	310.2	Supply Mains Power Generation Equipment	(20,580)	(20,560)	(20,560)	(20.560)	(20,560)	(20,560)	(20,560)	(20,560)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,560)
14 15 16 17	WATER	Pumping Equipment Other Plant & Misc. Equipment TREATMENT PLANT Land & Land Rights	(16,100)	(18,100)	(18,100)	(16,100)	(18,100)	(18.100)	(16,100)	(18,100)	(18,100)	(18.100)	(18,100)	(18,100)	(18,100) 2,570	{18,100) 196
18	304,3	Structures & Improvements Pumping Equipment	(9,840)	(9,640)	(9,640)	(9,640)	(9,640)	(9,640)	(9,840)	(9,640)	(9,640)	(9,640)	(9,640)	(9,640)	(1.577)	(9.020)
20 21 22 23	320.3 339.3 TRANS	Water Treatment Equipment Other Plant & Misc. Equipment MISSION & DISTRIBUTION PLANT Land & Land Rights	(13.077)	(13,077)	(13,077)	(13.077)	(13,077)	(13,077)	(13.077)	(13,077)	(13,077)	(13,077)	(13.077)	(13,077)	(13,077)	(13.077)
24 25 28 27	304.4 311.4 330.4 331.4	Structures & Improvements Pumping Equipment Distr. Reservoirs & Standpipes Transm. & Distribution Mains	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	(129,488)	104,258	(111,506)
28 29 30 31	334.4 335.4 336.4	Services Meters & Moter Installations Hydrants Backflow Prevention														
32 3 35	GENER 303.5 304.5	Other Plant & Misc. Equipment IAL PLANT Land & Land Rights Structures & Improvements														
36 37 38 38	7 340.51 3 341.5	Office Furniture & Equipment Computer Equipment Transportation Equipment Stores Equipment														(66
40 41 42	1 344.5 2 345.5	Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment			-											
43 44 45	4 347.5 5 348.5	Miscellaneous Equipment Other Tangible Plant	22-8.8								·			T		
40		100		(1,408,830)		(1,408,830)	(1,408,830)		(1,408,830)	(1,408,630)	(1,408,630)	(1,408,830)		(1,408,830)		(1,300,458)
47		Subtotal Land & Land Rights djs (FI Corp - Computer Equip & Strs& djs	(1,337,974)	(2,570) (1,334,938)	(2,570) (1,329,128)	(2,570) (1,328,300)	(2,570) (1,326,230)	(2,570) (1,324,425)	(2,570) (1,321,900)	(2,570) (1,320,227)	(2,570) (1,315,086)	(2,570) (1,311,894)	(2,670) (1,311,121)	(2,570) (1,307,821)	102,316	(2,372)
		Net Acquistments	(1,337,974)	(1,334,939)	(1,329,126)	(1,328,300)	(1,326,230)	(1,324,425)	(1,321,900)	(1,320,227)	(1,315,068)	(1,311,894)	(1,311,121)	(1,307,621)	102,316	(1,212,810

Docket No. 060368-W8

Historical [X] Projected []

Historical Test Year Ending December 31, 2007

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Euded December 31, 2007

DRI 080121-WS; ACN 08-093-1-1 Line Accumulated Depreciation

Description: AU# 18 6574

Schedule:

Page: Preparer:

Florida Public Service Commission Adjustments Griffin/Guastella

Explanation: Provide the month ending Adjustments for Water Depreciation Expense Rate Adjustments by primary account for each month of the Test Year.

Acct	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(10)	(11)	(12)	(13)	(14)	(15) YTD
No.	Account Name	Jan	Feb	Mar	Apr	May	_Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
INTAN	GIBLE PLANT													
301.1	Organization	•	0	0	0	0	0	. D	0	Ð	0	0	Đ	0
302.1	Pranchises													
339.1	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT													
303.2	Land & Land Rights													
304.2	Structures & Improvements													
305.2	Collect, & Impound Reservoirs	5	5	5	5	5	5	5	б	5	5	5	5	66
306.2	Lake, River & Other Intakes	-				•		_	•	-	•	•	_	
307.2	Wells & Springs	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(1,698)
306.2 309.2	Infiltration Galleries & Tunnels													
309.2	Supply Mains	(49)	(49)	(49)	(49)	(49)	(4 0)	(49)	(49)	(49)	(49)	(49)	(4 9)	(588)
310.2	Power Generation Equipment	0	0	0	0	0	0	_0	0	_0		D	0	0
311.2 339.2	Pumping Equipment Other Plant & Misc, Equipment	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(905)
	R TREATMENT PLANT													
303.3	Land & Land Rights													
304.3	Structures & Improvements	(25)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(5)	(312)
311.3	Pumping Equipment	(0)	(0)	(0)	(0)	(0)	(O)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
320.3	Water Treatment Equipment	. (452)	(462)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(5.428)
339.3	Other Plant & Misc, Equipment SMISSION & DISTRIBUTION PLANT													
303,4	Land & Land Rights													
303.4 304.4	Structures & Improvements													
311.4	Pumping Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(O)	(0)	(0)	(0)	/ai
330.4	Distr. Reservoirs & Standpipes	(309)	(309)	(309)	(309)	(309)	(309)	(308)	(309)	(309)	(309)	(309)	71	(3.823)
331.4	Transm. & Distribution Mains	(186)	(185)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(2 179)
333.4	Services	0	0	0	0	0	0	0	0	0	0	D	0	\ 0 °
334.4	Meters & Meter Installations	(0)	(0)	(0)	(0)	(0)	(O)	(0)	(0)	(0)	(0)	(0)	(0)	Jan.
335.4	Hydrants Backflow Prevention	(0)	(0)	(0)	(0)	(0)	(0)	(D)	(0)	(0)	(0)	(0)	(O)	(0)
336.4 339.4	Other Plant & Misc. Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	RAL PLANT	107	107	101	(O)	(0)	101	(0)	(0)	(0)	(0)	10)	(U)	
303.5														
304.5	Structures & improvements	(3,037)	(3,037)	(3.037)	(3,037)	(3.037)	(3,037)	(3,037)	(3.037)	(3,037)	(3,037)	(3,037)		(33,410) (0)
340.5	Office Furniture & Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
340.51														
341.6	Transportation Equipment													•
342.5 343.5	Stores Equipment Tools, Shop & Garage Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	•	460	fot	***
344.6	Laboratory Equipment	10)	(0)	(0)	10)	(o)	(0)	w	(0)	(0)	(0)	(0)	(0)	(0)
345.5	Power Operated Equipment	17	17	17	17	17	17	17	17	17	17	17	17	199
346.5		Ď	Ö	Ď	Ď	ö	Ô	O.	Ċ	ö	'n	16	'n	0
347.5		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(O)	(0)	(0)	(0)	(0)
348.5	Other Tangible Plant	22-810-(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
)TAL	(4,255)	(4,255)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(811)	(47,677)

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Aqua UtilitIN Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007 Dkt 080121jCN 08-093-1-1

Schedule of Water Plant in Service By Primary Account

Description:

AU∦

Test Year Average balance Jasmine Lakes . Water Docket No. 010365-WS

.Al-CCt.A 18 Water Sys #

6574

Florida Public Servi A-S 2of 3 Grifli Schedule:

Historical Test Year Ending December 31, 2007 Historical EX] Projected

Page: Preparer:

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line	Acct	ı	2 Prior Year	3	4	5	6	7	8.	9	10	II	3
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	\$ep	٥
ı	INTANG	IBLE PLANT											
2	301.1	Organization	13,883	13.083	13.883	13.883	13,883	13.883	13.883	13,883	13,883	13,883	
3	362,1	Franchises	*******	-51023		13.403	13,003	13.403	15.005	25,005	13,003	15,005	
4	339.1	Other Plant & Misc. Equipment											
5	SOURC	E OF SUPPLY & PUMPING PLANT											
6	303.2	Land & Land Rights	2.570	2.570	2.570	2,570	2.570	2.570	2,570	2,570	2,570	2,570	
7	304.2	Structures & Improvements				•			,		-,		
	305.2	Collect. & Impound Reservoirs		3.278	3.278	3,218	3.276	3,278	3,278	3.278	3.278	3.278	
	306.2	Lake, River & Other Intakes					•						
10	307.2	Wells&Springs	118.263	118,263	118.263	118,263	118,263	118.263	118.263	118,263	110,263	118.263	1
11	308.2	lafiltration Galleries & Tunnels					·			•	•		-
12	309.2	SupplyMains	27.174	27.174	27.174	27, 174	21,174	27.174	27.174	27,174	27.174	27,174	:
13	310.2	Power Generation Equipment	144,189	148.110	148,110	148.110	148.110	148.110	148,110	148,110	148.110	148.110	1
14	311,2	Pumping Equipment	46,677	46.677	46,677	46.677	46.677	46,677	46,677	46.677	46,677	46.677	
15	339.2	Other Plant & Misc. Equipment											
16		TREATMENT PLANT											
11	303,3	Land & Land Rights	13,439	13.439									

Historical Year Ended December 31, 2007 DK 080121-WS; ACN 08-093-1-1 L. ACCUMULATED DE PRECIATION

Description: Water Sys #

AU#

6574

Florida Public Service Commission

Schedule:

A-6 3 of 3 Griffin/Guastella Page: Preparer:

Schedule of Water Plant in Service By Primary Account Test Year Average balance Jasmine Laises - Water Docket No. 960385-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

18

ine	Apost (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No. Account Name	12/2006	<u>Jan</u>	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANGIBLE PLANT														
2	301.1 Organization	13,883	13,883	13,883	13,583	13,883	13,883	13,883	13,883	13,883	13,883	13.883	13,883	13,883	13,6
3	302.1 Franchises														•
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY & PUMPING PLANT														
8	303.2 Land & Land Rights 304.2 Structures & Improvements														
7	304.2 Structures & Improvements 305.2 Collect & Impound Reservoirs														
٠	306.2 Lake, River & Other Intakes		3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3.278	3,278	3,278	3,0
Ó		67.040	67.040	07.040											
1		67,319	67.319	87,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,3
2		8.614	6,514	6.614	0.044	4044									
		144,189	145,110	148,110	6,614 148,110	6,614 148,110	6,614	6,614	6,814	6.514	6,614	6,614	6.614	8,614	8,8
4		28,577	28.577	28.577	28,577	28,577	148,110 28,577	148,110	148,110	148,110	148,110	148,110	148,110	148,110	147,6
5		20,377	20,511	20,011	20,071	29.011	20,077	28.577	26,577	28,577	28,577	28,577	28,577	25,577	28,
16															
7		13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	40.400	40.450	13,4
8	304.3 Structures & Improvements	8.102	8,102	8,102	8.415	6.415	6.415	6.415	6.415	8,415	8,415	6.415	13,439 8,415	13,439	6,4
9	311.3 Pumping Equipment	22,996	22,996	22,996	22,998	22,998	22,998	22,996	22,996	22,996	22 996	22,996	5,415 22,998	5,415 22,998	22.5
0	320.3 Water Trestment Equipment	75,602	75,603	75,603	76,603	75,603	75,803	75.803	75,503	75.803	75,803	75,603	76.603	75,803	75,
ŧ	338.3 Other Plant & Misc. Equipment				,		,	10,000	10,000	70,000	10,000	10.003	600,01	70,000	,,,,
2															
3															
4	304.4 Structures & Improvements														
5		34,508	29.272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29.0
8		11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11.
7		389,120	361,728	361.728	353,143	353,143	353.143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	355,0
35		41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41.435	41,435	41,435	41,435	41,435	41.4
9		119,962	119.962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119.962	119,962	119,962	119,1
10		39.534	39.534	39,534	26,619	26,619	26,619	26,619	26,619	28,619	26,619	26,619	26.619	28,619	29,0
2		4.040	4 000												
3	GENERAL PLANT	1.269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1.269	1,269	1,269	1,
ì	303.5 Land & Land Rights														
Š		(0)	(0)	(0)	(0)	(0)	•••								
8		8.448	9.846	9,846	9,846	9.846	(Q) 9.845	(0) 9,84 6	(0)	(0)	(0)	(0)	(0)		
7		0,440	10,53-013	4.070	9,040	8,040	B'040	8,040	9,846	9,848	9,845	9,846	9.846	9,846	9.
8	341.5 Transportation Equipment														
9	342.5 Stores Equipment														
0	343.5 Toots, Shop & Garage Equipment	10,986	10,986	10,986	10,986	10,988	10.986	10,986	10,966	10,986	10,996	10,986	10,988	40.000	40.
١								,		10,000	10,000	10,800	10,500	10,986	10,
2		2,393	2,393	2,393	2.393	2,393	2,393	2,393	2.393	2.393	2,393	2.393	2.393	2,393	2,
3		9,418	9,418	9,418	9,418	9,418	9.418	9,418	9,418	9,418	9,418	9,418	9.418	9,418	9.4
4		2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2.002	2.002	2.002	2.002	2,
3	348.5 Other Tangible Plant	65,894	65,884	65,884	65,884	65,884	65,884	66,884	65.884	85,884	65,884	65,884	RE ARA	86 884	65.
В	TOTAL	1.097,398	1,003,362	2 ANT RE-	7 1946 - 1	- 1 A T A 1 T -					•	• • •	Ľ	~~11·Z	
•	Annual Report TOTAL (excludes Alloc Adjs)	1,097,395	1,093,362	1,003,362	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,076,175	1,070,176	1,075
,		13,439	13,439		1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,176	1,075,
•	Alloc Adjs (Fl Corp - Computer Equip & Strsℑ	19,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,
	Audit Adjs	(1,408,830)	(1,408,830)	(1,408,830)	/1 400 000\	/4 400 000	/4 400 00A	## 404 ppm	(4 459 500)	44 400 055	** *** **-				
	Net Adjustments	(1,408,830)			(1,408,830) (1,408,830)	(1,408,830) (1,408,830)	(1,408,830)	(1,408,830) (1,408,830)	(1,408,830)	(1,408,830)	(1,408,830) (1,408,830)	(1,408,830)	(1,408,830)		(1,300,4
			,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(000,000,	(000,000)	11,700,000)	(1,70,000)	(1,740,030)	(1,400,000)	(1,400,030)	(1,406,530)	(1,408,830)		(1,300,4

1

Historical Year Ended December 31, 2007

Schedule of Water Depreciation Expense By Primary Account Test Year Average balance Jasmine Lakes - Water Docket No. 080388-WS

Dk: 880121-WS; ACN 08-093-1-1 Accumulated Depreciation Description:

Florida Public Service Commission

Historical Test Year Ending December 31, 2007

Water Sys # 6574

> Page: Preparer: 2 of 3 Griffin/Guastella

Historical [X] Projected []

Explanation: Provide the month ending Per Books balances for Water Depreciation Expense by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line	Acct	(1)	(3)	(4)	(5)	(6)	(7)	(B)	(8)	(10)	(11)	(12)	(13)	(14)	(15)
No.		Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	YTO Balance
1	INTAN	SIBLE PLANT												1222001	Dept 100
2	301.1	Organization	29	29	29	29	29	29	29						
3	302.1	Franchises	•			~~	20	48	29	29	29	29	29	29	347
4	339.1	Other Plant & Misc. Equipment													
5		E OF SUPPLY & PUMPING PLANT													
6 7	303.2 304.2	Land & Land Rights Structures & Improvements													
΄.	305.2	Collect. & Impound Reservoirs													
	306.2	Lake, River & Other Intakes													
10	307.2	Wells & Springs													
11		Inflitration Galleries & Tunnels	328	328	328	328	328	328	326	328	328	326	328	328	3,938
	309.2	Supply Mains	68	0.5								_			-1
13		Power Generation Equipment	617	85 617	65	65	65	65	65	65	65	65	65	65	777
	311.2	Pumping Equipment	194	194	617	617	617	617	617	617	617	817	617	817	7,405
15		Other Plant & Misc. Equipment	104	194	194	194	194	194	194	194	194	194	194	194	2,334
16	WATER	R TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	49	49	45	45	45	45							
19	311.3	Pumping Equipment	96	96	96	96	98	45 98	45	45	45	45	45	22	522
20		Water Treatment Equipment	739	739	739	739	739	739	96 739	96 739	96	96	96	96	1,150
21	339,3	Other Plant & Misc. Equipment				100	100	135	139	739	739	739	739	739	8,868
22		MISSION & DISTRIBUTION PLANT													
23		Lend & Lend Rights													
24		Structures & Improvements													
25		Pumping Equipment	122	122	122	122	122	122	122	122	122	122	122	400	
26 27	330.4 331.4	Distr. Reservoirs & Standpipes Transm. & Distribution Mains	337	337	337	337	337	337	337	337	337	337	337	122 (43)	1,484
28	333.4	Services	886	886	865	865	865	865	865	866	865	885	865	865	3,658 10,424
29		Meters & Meter Installations	.86 500	86	86	86	58	86	86	86	86	88	86	86	1.038
30		Hydranis	500 73	500 73	500	500	500	500	500	500	500	500	500	500	5,998
31		Backflow Prevention	19	73	49	· 49	49	49	49	49	49	49	49	49	639
32		Other Plant & Misc. Equipment	4	4	4		_								
3	GENER	AL PLANT	•	•	4	4	4	4	4	4	4	4	4	4	51
	303.5	Land & Land Rights													
35	304.5	Structures & Improvements	3,037	3,037	3.037	3,037	3,037	3,037							
36		Office Furniture & Equipment	55	55	55	5.037 55	3,237 55	3,037 55	3,037	3,037	3,037	3,037	3.037		33,410
37	340.51	Computer Equipment		• •	•••		33	90	55	56	55	55	55	55	657
38	341.5	Transportation Equipment				-									
30		Stores Equipment			•										
40		Tools, Shop & Garage Equipment	57	57	57	57	57	57	57	57	57	FT			
41		Laboratory Equipment							0,	٠,	31	57	57	57	687
42		Power Operated Equipment													
43 44		Communication Equipment Miscellaneous Equipment	78	78	78	78	78	78	78	78	78	78	78		***
45		Other Tangible Plant	11	_11	_11	11	11	11	11	11	11	11	11	78 11	942
0	J-10.0	AND INSINGLESS	549	549	549	549	549	649	549	549	549	549	549	549	134 6,598
46	TOT	AL	7,814	7,914	7,864	7,884	7,884	7.584	7,564	7,864	7,884	4 802			
		Subtotal Land & Land Rights						7,000	1,000	1,004	7,009	7,864	7,864	4,424	(2)

Historical Year Ended December 31, 2007

Dia 080121-WS; ACN 08-093-1-1 ACCUMULA LEG Sepreciation Dkt 080121-WS;

Description:_ Water Sys # 18 AU# 6574

Florida Públic Service Commission

Schedula: Page: Preparer: 3 of 3 Griffin/Guastella

Schedule of Water Depreciation Expense By Primary Account Test Year Average balance Jaemine Laless - Water Docket No. 868383-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Explanation: Provide the month ending Adjusted belances for Water Depreciation Expense by primary account for each month of the Test Year and the ending belance for the prior year.

						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD
	No. No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	1 INTA	NGIBLE PLANT									_				
0.0250			29	29	29	29	29	29	29	29	29	29	. 29	29	347
0.0250											_			23	341
0.0556		Other Plant & Misc. Equipment RCE OF SUPPLY & PUMPING PLANT													
	6 303.2														
0.0333				•											
0.0200		Collect. & Impound Reservoirs	5	5	5	5	5	5	5	5	5	5	5	-	
7.0250			-	•		_	•	•	~		9	9	•	5	66
J.0333			187	187	187	167	187	187	187	187	187	187	187	187	2.242
0.0250											,	•••		101	2,272
0.0286			16	16	16	16	16	16	16	16	16	15	16	16	189
0.0500			617 119	817	617	617	617	817	617	617	817	617	617	817	7.405
0.0556	15 339.2		119	119	119	119	119	119	119	119	119	119	119	119	1,429
		ER TREATMENT PLANT													
	17 303.3														
0.0313			21	21	17	17	17	17	17	17	17	17	17	17	200
0.0500			96	96	96	96	96	96	96	96	96	96	96	96	209 1,150
0.0455		Water Treatment Equipment	267	267	267	287	287	287	287	287	287	287	287	257	3,440
0.0556		S Other Plant & Misc. Equipment NSMISSION & DISTRIBUTION PLANT													_,,,,
	23 303.4														
0.0313															
0.0500	25 311.4	Pumping Equipment	122	122	122	122	122		122	400	444				
0.0286		Distr. Reservoirs & Standpipes	28	28	28	28	28	122 28	122 28	122 28	122 28	122 28	122	122	1,464
0.0233			701	701	684	684	684	684	684	884	584	684	28 684	28 684	335 8,246
0.0250			86	86	96	85	86	86	96	86	86	86	86	86	1.038
0.0500			500	500	500	500	500	500	500	500	500	500	50C	500	5.998
0.0222			73	73	49	49	49	49	49	49	49	49	49	49	639
0.0400			4	4		4			_						
		ERAL PLANT	•	•	4	•	4	4	4	4	4	4	4	4	51
	34 303.5														
1.0250			(C)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
0.0667	36 340.		55	55	55	55	55	55	55	55	55	55	55	55	/ 🚅
0,1667 0,1667	37 340.5 38 341.5													~	(03
0.1667															(a)
0.0625			57	57											
0.0887			2/	9/	57	57	57	57	57	57	57	57	57	57	687
0.0633	42 345.6	Power Operated Equipment	. 17	17	17	17	17	17	17	17	47				
0.1000			78	78	78	78	78	7 8	78	17 78	17 78	17 78	17 78	17	199
0.0667	44 347.		11	11	11	11	11	11	11	11	11	13	75 11	78 11	942
0.1000			549	549	549	549	549	549	549	549	549	549	549	549	5,560 6,560
	46 T	OTAL	3,658	3,658	3,613	3,513	3,613	3,513	3,613	3,613	3,513	3,513	3,613	3,613	43,451

Net Adjustments

(4,251) (4,251) (4,251) (4,251) (4,251) (4,251) (4,251) (4,251) (4,251) (811) (47,577)

- 22-8.6

printed 8/6/2006 2:12 PM

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

WITNESS: Direct Testimony Of DEBRA M. DOBIAC, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT DMD-4: Audit Work Papers for Finding 5

AQUA UTILITIES FLORIDA, INC. UTILITY'S RATE BASE AUDIT TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007 DOCKET NO. 080121-EI AUDIT CONTROL NO. 08-093-1-1 SUMMARY OF WORK PERFORMED ACCUMULATED AMORTIZATION OF CIAC



OBJECTIVE: To determine accumulated amortization of CIAC for the test year ended December 31, 2007 for the applicable systems.

WORK PERFORMED:

- Compiled summary schedule of accumulated amortization of CIAC (Direct costs only. Allocated
 accumulated amortization of CIAC was audited under another WP series.) balances by approved NARUC
 Uniform System of Accounts. Compared summary utility balances to the supporting MFRs, CPRs, and the
 general ledger. WP 23 to 23.1
- 2) Compiled schedules which included beginning balances as set in the last Commission Order. Determined that adjustments per last Order were made. The accumulated amortization accruals had beginning and ending balances, methodology for calculating annual accumulated amortization accruals, methodology used to determine accrual multiplier, methodology for accounting for retirements and adjustments, and current period amortization expense. Referenced components and adjustments from the annual reports and traced them to the supporting MFRs and CPRs. Traced CIAC components from December 31, 2007 to the general ledger. Noted variances, which includes calculating 13-month average balances, and requested an explanation or support from the company. WPs 23-1 to 23-6.5.

CONCLUSION:

- 1) Noted unsuported variances from the following systems: Ocala Oaks Water and Tangerine Water. See audit finging 5.
- 2) Lake Suzy Water had overstated their accumulated amortization of CIAC applicable to the unsupported contributed plant assets. Amortization expense was also overstated. See audit finding ______.

Source: As Referenced

23 Lead

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dig 680121-WS; ACN 08-093-1-1

	ILITIES FLORI NO. 080121-WS;				Fo	r Test Year	Ending Decembe	r 31, 2007		
, RET	MO. VEVIZI-WS;	AU11	9 9- 9777-1		Audit			AUF		
	County	_	System		Amort of CIAC	variance	MFR	CPR	GL	
_	ALACRUA	3	ARREDONDO ESTATES		13,547		13,547	12,957	12,957	
2	ALACHUA	_	ARREDONDO FARMS			•				
<u>.</u>	ALACBUA		AMERICANDO PAROAS		.2.07.	-	year or ¹ / ₂		All the A production	
4	BREYARD	W.	KINGSWOOD		23	-	23	31	31	
5	BREVARD		OAKWOOD		(379):	-	(379)	(391)	(391)	
÷	HIGHLANDS	w	LAKE JOSEPHINE		115,512	-	115,512	121,997	121,997	
7	HIGHLANDS	*	LEISURE LAKES		84,720	-	84,720	82,193	82,193	
-	HIGHLANDS		LEISTER LAKES		201276	-	201,276	199.323	190,173-	
-	HIGHLANDS	w	SEBRING LAKES		79,258	(819)	80,077	83,140	83,140	*
10	LAKE	w	CARLTON VILLAGE		32,361	1	32,360	31,693	31,693	
17	LAKE	w	EAST LAKE HARRIS ESTATES		3,686	-	3,686	3,610	3,610	
12	LAKE	w	FERN TERRACE		5,403	-	5,403	5,640	5,640	
13	LAKE	w	FRIENDLY CENTER		3,616		3,616	3,853	3,853	
14	LAXE	w	GRAND TERRACE		17,830	-	17,830	18,095	18,095	
15	LAKE	w	HAINES CREEK		19,179	(790)	19,969	19,408	19,408	A
16	LAKE	w	HOBBY HILLS		2,315	-	2,315	2,404	2,404	
17	LAKE	w	HOLIDAY HAVEN		30,283	1	30,282	30,729	30,729	
18	LAKE		HOLIDAY HAVBN"		51,789	•	51,719	53,295	53,295	L
19	LAKE	W	IMPERIAL MOBILE TERRACE		52,676		52,676	51,562	51,562	l
20	LAKE	w	J. SWEDERSKI - 48 ESTATES		8,448	6	8,442	11,232	11,232	A
21	LAKE	w	J. SWIDERSKI - KINGS COVE		59,156	193	58,963	50,256	50,256	
22	LAKB		J. SWIDERSKI - KINGS-COVE		121,571	327	121,344	99,278	99,278	A
23	LAKE	w	. SWIDERSKI - SUMMIT CHASE		34,171	175	33,996	33,917	33,917	_
24	LAKE		J. SWICERSKI - SUMMIT CHASE		119,484	524	118,960:	81,325	81,325	*
25	LAKE	w	MORNINGVIEW		2,984		2,984	3,111	3,[1]	<u> </u>
26	LAKE ·	ww	MORNINOVEW ###		5,360		5,360	5,563	5,563	_
27	LAKE		PALMS MOBILE HOME PARK		2,538	- 1	2,537	2,628	2,628	
28	LAKE	W	PICCIOLA ISLAND		31,090	1	31,089	30,496	30,496	
29	LAKE	w	PINEY WOODS		6,391		6,391	6,836	6,836	
37	LAXB	<u> </u>	QUAIL RIDGE		16,772		16,772	19,591	19,591	
31-	LAKE	w	MAVENSWOOD		11,881	(227)	12,108	11,592	11,592	A
32	LAKE	w	SILVER LAKE ESTATE / WESTERN SHOP		284,084	(17)	284,101	280,107	280,162	<u> </u>
33	LAKE	w	SKYCREST		8,67)		8,671	9,095	9,095	
34	LAKE	w	STONE MOUNTAIN		1,466		1,466	1,615	1,615	
35	LAKE	w	VALENCIA TERRACS		16,226		16,226	16,163	16,127	_
36 :::	LAKE	WW.	VALENCIA TERRACE	· .	w 14149	(1)	(4,150	13,857	13,857	
37	LAKE	W'	VENETIAN VILLAGE		34,163	1	34,162	33,377	33,377	
38	LAKE	UNITS:	YENETON VILLAGE		Production (The 144,644)		144,684	143,592	143,592	_
39	LEE		STATE SEAS		385,184	(t)	386,185	301.494	388,394	┢─
40	MARION	w	OCALA CAXS		493,354	(11,419)	504,773	492,437	492.437	23-2
41	ORANGE	w	TANGERINE		43,883	2,831	41,052	41,519	41,514	23-3
42	PALM BEACH	w	LAKE OSBORNE ESTATES		17,948	223	17,765	17,420	17,820	
43	PASCO	w	JASMINE LAKES		196,039		196,039	163,835	163,835	-
41.	PASCO	ww	JASAGNE CAKES		166,401		186,401	163,320	163,320	$\overline{}$
45	PASCO	w	PALM TERRACE		95,982	3	95,961	96,475	96,462	A
46	PASCO		PALM TERRACE		290,139		290,139	299,440	299,440	
47	PASCO	w	ZEPHYR SHORES		27,303		27,303	26,540	26,540	
4	- PASCO	WW	ZEPHYR SHORES		43,807		43,507	47.982		┰
49	POLK	w	GIBSONIA ESTATES		46,759		46,759	45,874	45,874	┢
50	POLK	w	LAKE GIBSON ESTATES		84,366		86,366	92,286	92,286	┢
51	POLK		LAKE GIBSON ESTATES		83,266	(2)		88,454	.11,454	 -
51	POLK	W	ORANGE HILL/SUGAR CREEK		8,027		8,027	8,784	8,784	
57	POLK	W	ROSALIR OAKS		770	(1)	771	726	726	
54:.	POLK		ROSALIB DARS		1,548	(1)	1,649	1,614	1,614	┰
55	POLK	W	VILLAGE WATER		917	(1)	918	840	840	-
56 _	POLK		VILLAGE WATER		30		30			٠
57	PUTNAM	w	BBECHER'S POINT		21,353		21,353	21,309	21,309	
58	BUTNAM		BEECHER'S POINT		16,489		16,489	17,066	17,066	<u> </u>
59	PUTNAM	₩.	HERMITS COVE		3,721		3,721	3,920	3,920	_
60	PUTNAM	w	INTERLACHEN LAKES ESTATES		38,966	(1)	38,967	34,147	38,147	<u> </u>
61	PUTNAM	_	PALM PORT		12,273	(1)	12,274	12,060	12,060	\vdash
62	PUTNAM AND LA		PALM PORT		4 0 5 1532	(2)		13,964	13,964	
60	PUTNAM		PARK MANOR		680	. (5)	500	696	696	
	PUTNAM	w"	POMONA PARK		9,689		9,689	10,183	10,183	\vdash
65	PUTNAM	w	RIVER GROVE		26,072	1	26,071	25,910	25,910	\vdash
	1		SILVER LAKE OAKS		2,769					

SOURCE La Quernad

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Aqua Utilities Florids, Inc. Rate Case Audit Historical Year Ended December 31, 2007

Dtt 080121-WS;

Description: AQUA UTILITIES FLORIDA, INC

DOCKET	NO. 090121-W	S; ACN	7 08-093-1-1	5 5	· · ·	or Test Year	Ending Decembe	er 31, 200 7		
					Audit			AUF		
	County		System		Ameri of CIAC	variance	MFR	CPR	GL_	
. 67	PUTNAM	WW.	SILVERTAKE OAKS		1239	ı	12.177		12,457	
69	PUTNAM	W	ST. JOHNS HIGHLANDS		7,258	-	7,258	7,750	7,750	
69	PUTNAM	w	WELAKA/SARATOGA HARBOUR		6,194	1	6,893	7,761	6,665	23-4
76	PUTNAM	w	WOOTENS		2,489	1	2,488	2.764	2,764	
71	SEMPHOLE	w	CHULUOTA		290,060		290,060	285,025	285,025	
72	SEMINOLE	WW:	CHURUSTA		. 280,663		289,663	319,736	319,736	
73	SEMMOLE	WW	PLORIDA CENTRAL COMMERCE PARK		3,5,684	-	- 315,684	326,793	336,493	
74	SEMINOLE	w	HARMONY HOMES		341	-	341	354	354	
75	SUMTER	w	THE WOODS		79,776	(375)	\$0,151	80,621	80,621	A
76	SUMTER	_ww	THE WOODS		61,738	(252)	61,990	62,031	62,031	A
77	VOLUSIA	W	JUNGLE DEN		7,191	-	7,191	7,447	7,447	
78	VOLUSIA	WW	JUNGLE DEN		15,346		75,346	78,955	78,955	-
79	VOLUSIA	w	TOMOKA		39,043		39,043	40,185	40,185	
80	WASHINGTON	W	SUNNY HILLS		102,885		102,885	92,650	92,650	
	WASHINGTON	WW	SUNNY HILLS		1,557	1	1,536	1,604	1,604	
22	DESCTO	W	LAKE SUZY		291,939	(14,595)	306,534	294,848	294,848	23-5
83	DESCTO	ww	LARESHZY	1	472,567	(52,113)	524,680	527,675	527,675	23-6
					5,819,543	(76,328)	5,895,871	5,847,748	5,846,652	
							MFR va CPR	48,123		
							MED ve Ci	49 710		

NOTE: Adjustments to test year amortization to be in compliance with PSC amortization rates were recorded in the CPRs and the GL in 2008.

A Immaterial variances noted. No other work performed. DD

SOURCE As Reformed.

80/21/8

			Total CIAC	Total CIAC	Total CIAC	Total CIAC	Total CIAC	Total CIAC	Total CIAC	Total CIAC
Acct Unit Division	No. Description	Rate	12/31/2006	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07
6392 Lake Suzy WW	1 Treatment & Disposal Equipment	5.55%	\$1,363,700.51	\$1,363,700.51	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51	\$1,385,650.51	\$1,365,650.51	\$1,365,650.51
6392 Lake Suzy WW	3 Main Extension Charge	2.33%	\$130,046.48	\$130,046.48	\$130,232.48		\$130,232.48	\$130,232.48	\$130,232.48	\$130,232,48
6392 Total	•		\$1,493,746.99	\$1,463,746.90	\$1,495,8\$2.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99
6428 TANÇERINE WA	1 Water Treatment Equipment	4.55%	\$20,836.68	\$20,836,68	\$20,636.68	\$20,838.68	\$21,476.68	\$21,804.68	\$21,804.68	\$21,604.68
8428 TANGERINE WA	2 Meter Fees	5.00%	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00
6428 TANGERINE WA	3 Main Extension Charge	2.33%	\$1,128.00	\$1,128.00	\$1,128.00	\$1,128.00	\$1,488.00	\$1,580.00	\$1,560.00	\$1,560,00
6426 TANGERINE WA	4 Service Installation Fees	2.50%	\$1,696.00	\$1,896.00	\$1,896.00	\$1,896.00	\$2,896.00	\$3,096.00	\$3,096.00	\$3,096.00
6428 TANGERINE WA	7 T&D Mains	2.33%	\$21,759.00	\$21,759.00	\$21,759.00	\$21,759.00	\$21,759.00	\$21,759.00	\$21,759.00	\$21,769,00
6428 Total			\$86,014.68	\$66,014.68	\$65,814.66	\$66,014.69	\$88,014,68	\$68,414.58	\$68,414.68	\$68,414.68
8451 WELAKA	1 Water Treatment Equipment	4.55%	\$8,894.09	\$8,894.09	\$8,894.09	\$8,894.09	\$8,894.09	\$8,894.09	\$8,894.09	\$8,894.09
6451 WELAKA	2 Meter Fees	5.00%	\$3,598.74	\$3,598.74	\$3,598.74	\$3,598.74	\$3,598.74	\$3,598.74	\$3,598.74	\$3,598,74
6451 WELAKA	3 Main Extension Charge	2.33%	\$5,838.00	\$5,638.00	\$5,838.00	\$5,638.00	\$5,638.00	\$5,838.00	\$5,638.00	\$5,638,00
6451 WELAKA	4 Service Installation Fees	2.50%	\$12,065.67	\$12,065.67	\$12,085.67	\$12,085.87	\$12,065.87	\$12,065.67	\$12,085.67	\$12,085.67
6451 Total			\$30,196.50	\$30,196.50	\$30,198.50	\$30,196.50	\$30,196.50	\$30,196,50	\$30,196,50	\$30,196,50
6577 Ocala Oaks W	1 Water Treatment Equipment	4.55%	\$805,711.00	\$808,141.00	\$807,001.00	\$807,861.00	\$807,881.00	\$808,291.00	\$808,291.00	\$808,721.00
6577 Ocala Oaks W	2 Meter Fees	5.00%	\$21,200.00	\$21,300.00	\$21,500.00	\$21,700.00	\$21,700.00	\$22,090.00	\$22,030.00	\$22,130.00
6577 Ocala Oaks W	3 Main Extension Charge	2.33%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6577 Ocala Oaks W	8 Services	2.50%	\$14,536.00	\$14,636.00	\$14,538.00	\$14,536.00	\$14,538,00	\$14,536,00	\$14,536.00	\$14,538.00
6577 Total	•		\$841,447.00	\$841,977.00	\$843,037.00	\$844,097.00	\$844,097.00	\$844,857.50	\$844,857.90	\$846,387.00
6562 Lake Suzy Wa	2 Meter Fees	5.00%	\$662,298.00	\$662,448.00	\$662,446.00	\$862,448.00	\$862,448.00	\$662,448.00	\$862,448.00	\$662,448.00
8582 Total			\$662,298.00	\$882,448.00	\$662,448.00	\$5\$2,448.00	\$642,449,90	\$882,448.00	\$662,448.00	\$662,448.08
6589 Lake Josephi	 Water Treatment Equipment 	4.55%	\$214,954.98	\$214,954.98	\$214,954.98	\$214,954.98	\$214,954.98	\$216,154.98	\$216,154.98	\$216,654.98
6589 Lake Josephi	2 Meter Fees	5.00%	\$8,750.00	\$9,350.00	\$9,950.00	\$9,950.00	\$9,950.00	\$9,950,00	\$10,550.00	\$10,550.00
6589 Lake Josephi	3 Main Extension Charge	2.33%	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6589 Lake Josephi	7 T&D Mains		\$0.00							
6589 Total			\$223,704.06	\$224,304.88	\$224,904.98	\$224,994.98				\$227,204.98
Grand Total			\$3,317,408.15	\$3,318,688.15	\$3,322,484.15	\$3,323,544.15	\$3,325,544.15	\$3,327,904.15	\$3,328,504.15	\$3,329,534.15

Aqua Utilitdes Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dit 6801 A.-WS: ACN 68-093-1-1

COURCE (PBC)

Agus Utilities Florids, Inc.
Rate Case Audit
Historical Year Ended December 31, 2
Dit 080121 WS:
ACN 08-093-1-

10/31/07 12/31/2007 6392 \$1,385,850.51 \$1,365,650.51 \$1,365,650.51 \$1,385,650.51 \$1,365,650.51 \$130,232,48 5392 \$130,232.48 \$130,232.48 \$130,232.48 \$130,232.48 \$1,495,882,99 \$21,604.68 \$20,395.00 \$1,495,882.99 \$21,604.68 \$20,395.00 \$1,495,882.99 6382 Tota \$1,495,882.09 \$1,495,882.00 6428 \$21,804.68 \$22,116.88 \$22,116.68 \$20,395.00 \$2,118.45 6426 \$20,395.00 \$20,395.00 6428 \$1,560.00 \$1,560.00 \$2,404.45 \$3,896.00 \$2,404.45 6428 \$3,096.00 \$3,096.00 \$3,096.00 \$3,896.00 6428 \$21,759.00 \$21,759.00 \$21,759.00 \$21,759.00 \$21,759.00 6428 Tota \$65,414.58 \$68,414.68 \$68,971.13 \$70,571.13 \$70,571.13 \$8,894.09 \$3,598.74 6451 \$8,894.09 \$8,894.09 \$8,894.09 \$9,594.09 \$3,598.74 \$5,638.00 6451 \$3,598.74 \$3,598.74 \$3,688.74 8451 \$5,638.00 \$5,954,16 \$5,954.16 \$8,400.16 6451 \$12,085.87 \$12,085.87 \$12,065.67 \$12,065.67 \$12,208.67 \$30,198.50 \$808,721.00 6451 Tota \$30,196.50 \$30,512.66 \$30,512.68 \$31,891.66 6577 \$808,721.00 \$809,151.00 \$810,441.00 \$810,441.00 \$22,130.00 \$0.00 \$14,535,00 \$22,130.00 \$0.00 6577 \$22,230.00 \$22,530,00 \$22,530.00 \$3,808.70 \$14,536.00 \$3,808.70 \$14,538.00 6577 \$3,808.70 6577 \$14,538.00 \$14,536.00 \$845,387.00 \$662,448.00 \$849,725.70 6577 Tota \$845,387.00 \$851,315,78 \$851,315.70 \$862,448.00 6582 \$662,448.00 \$662,448,00 \$862,448.00 6582 Total \$862,448.00 \$562,448.00 \$882,448.00 \$862,449.00 \$662,448.00 \$216,654.98 \$11,150.00 \$216,654.98 \$11,750.00 6589 \$216,654.98 \$215,654.98 \$323,865.98 6589 \$10,550.00 \$11,750.00 \$14,568.00 \$1,182.45 6589 \$0.00 \$0.00 \$1,182.45 \$1,182.45 6589 \$0.00 \$0.00 \$229,587.43 \$0.00 \$0.00 \$0.00 8589 Tota \$227,204.98 \$227,804.98 \$229,587.43 \$229,587.43 Grand Tot \$3,329,534.15 \$3,330,134.15 \$3,337,127.91 \$3,340,317.91 \$339,616.43 \$3,451,725.91

Total CIAC

Total CIAC

11/30/07

Total CIAC

Total CIAC

Acct Unit

08/31/07

Total CIAC

09/30/07



		Amortization	Amortization	Amortization	Amortization	Amortization	Amortization			Amortization	Amortization	Amortization		Amortization
A	ect Unit	Dec 06	Jan '07	Feb '07	Mar '07	Apr '07	May '07	Jun '07	Jul '07	Aug 107	Sep '07	Oct '07	Nov 107	Dec '07
/	6392	\$419,572.35	\$425,879.47	\$432,195.80	\$438,511.73	\$444,827.87	\$451,144.00						\$489,040.80	
23-6,5 <	6392	\$40,011.65	\$40,263.68	\$40,516.07	\$40,768.45	\$41,020,84	\$41,273.23	\$41,525,62		\$42,030.40	\$42,282.79		\$42,787.56	
	392 Tota	7\$459,584.00	\$466,143,14	\$472,711.67	\$479,280.19	\$485,848.71	\$492,417.23	\$498,985.75	\$505,554.28	\$512,122.80	\$518,691,32		\$531,828.36	
	6428	\$17,219,44	\$17,298.36	\$17,377.29	\$17,458.22	\$17,537.57	\$17,819.41	\$17,701.24	\$17,783.08	\$17,864.91	\$17,946.75	\$18,028.58	\$18, 112.36	
	6428	\$14,457.49	\$14,542,47	\$14,827.45	\$14,712.43	\$14,797.41	\$14,882.39	\$14,967.37	\$15,052.35		\$15,222.31	\$15,307.28	\$15,392.26	
	8428	\$29.04	\$31,22	\$33.41	\$35.60	\$38.48	\$41.50	\$44.53	\$47.55		\$53.60		\$82.38	\$67.02
23-33	6428	\$59.19	\$63,14	\$87.09	\$71.04	\$77.08	\$83.53	\$89.98	\$96.43	\$102.88	\$109.33	\$115.78	\$123.89	
てクランド	6428	\$8,199.84	\$8,242.09	\$8,284.34	\$8,326.58	\$8,368.83	\$8,411.08	\$8,453.33	\$8,495.58	\$8,537.83		\$8,622.33	\$8,684.57	\$8,706.82
6	428 Tota		\$40,177.28	\$40,389.58	\$40,801.87	\$40,819.37	\$41,037.91	\$41,258.44	\$41,474.99	\$41,693.52	\$41,912.05	\$42,131.67	\$42,355.45	\$42,579.23 73-3,2
	6451	\$391.86	\$425.55	\$459.24	\$492.93	\$526.62	\$560.31	\$594.00	\$827.59	\$551.38	\$695.07	\$728.76	\$762.45	\$798.79
	6451	-\$106.22	-\$93,22	-\$78.23	-563.23	-\$48.24	-\$33.24	-\$18.25	-\$3.26	\$11.74	\$28.73	\$41.73	\$56.72	
	6451	\$367.94	\$378.87	\$389.60	\$400.72	\$411,65	\$422.57	\$433.50	\$444.43	\$455.35	\$498.28	\$477.82	\$489.36	\$5 01.78
	6451	\$5,218.41	\$5,243.55	\$5,268.68	\$5,293.82	\$5,318.96	\$5,344.09	\$5,369.23	\$5,394.37	\$5,419.51	\$5,444.84	\$5,469.78	\$5,494.92	\$5,520.35
•	451 Tota	\$5,870.00	\$5,954.75	\$8,039.50	\$8,124.24	\$8,208.99	\$6,293,74	\$8,378.49	\$8,483.23	\$8,547.98	\$6,632.73	\$6,718.09	\$6,803.45	
	6577	\$458,723.69	\$461,777.26	\$464,834.08	\$487,894.16	\$470,954.24	\$474,015.95	\$477,077.66	\$480,140.99	\$483,204.33		\$489,332.63	\$492,402.49	\$495,472.34
	6577	\$2,871.50		\$3,049.83	\$3,140.25	\$3,230.66	\$3,322.45	\$3,414.25	\$3,506.45	\$3,598.66	\$3,590.87	\$3,783.50	\$3,877.37	\$3,971.25
	6577	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$7.38	\$7.38
	6577	\$4,957,81	\$4,988.09	\$5,018.38	\$5,048.66	\$5,078.94	\$5,109.23	\$5,139.51	\$5,169.79	\$5,200.08			\$5,290.93	\$5,321.21
	1577 Tota	\$468,553.00	\$469,725.60	\$472,902.29	\$476,083.07	\$479,283.85	\$482,447.83	\$405,831.41	\$488,817.24		\$495,148.90		\$501,578.16	\$504,772.18 23-2,4
	6582	\$273,412.00	\$276,172.20	\$278,932.40	\$281,692.60	\$284,452,80	\$287,213.00	\$289,973.20					\$303,774.20	\$306,534.40
	\$582 Tota	\$273,412.00	\$278,172.20	\$278,932.48	\$201,602.60	\$284,452.88	\$287,213.00	\$289,973.20					\$303,774.28	
	5588	\$104,137.56	\$104,951,79	\$105,766.01	\$108,580.23	\$107,394.48				\$110,673.32			\$113,135.31	
	6589	\$424.35	i \$463.31	\$504.77	\$546.22	\$587.68		\$673.10		\$761.02	\$807.47	\$858.43	\$905.39	\$966.09
	6589	\$0.00	\$0.00	\$0.00								\$2.29	\$2.29	
	8589				\$181.09	\$181.09					\$161.09		\$181.09	
	5589 Tot													
(Grand To	4 \$1,350,127.00	\$1,363,769.16	\$1,377,427. 2 9	\$1,391,069.51	\$1,404,758.94	\$1,418,432.96	\$1,432,111.48	\$1,445,793.93	\$1,459,478.39	\$1,473,161.35	\$1,486,862.21	\$1,500,583.71	\$1,514,687.23

(384)

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dir 080124-WS : 1, ACN 08-093-1-1
on: According Acritical Acr

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Issued 6/7/1989

AQUA UTILITIES FLORIDA, INC OCALA OAKS Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 346-W CIAC/Ameritzation of CIAC-Water

Description	Test Period	Additions	Retirements	12/31/1988	Addicions	Retirements	12/31/1989	Additions	Retirements	12/31/1990	Additions	Retirements	12/31/1991	Additions
	12/31/1987											· —		
Account 272 Ameritaries of CIAC	67,362			67,362	16,864		84,226	13,912		98,138	14,474		112,612	15,001
as per order. Tariance:	68,679 (1,317)													
Source: Docket \$81098-WU, PSC-21349								•						

Rate Case Audit
Historical Year Ended December 31, 2007
Dis 689121-WS; ACN-08-03-1-1

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30/2/180

AQUA UTILITIES FLORIDA, INC OCALA OAKS Rate Case Dix 880121-WS ACN 08-093-1-1 Certificate 346-W CIAC/Amortization of CIAC-Water

Description	Retirements 12/31/1992	Additions	Retirements	12/31/1993	Additions	Retirements	12/31/1994	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996
Account 272 Americation of CIAC	127,613	15,215		142,828	15,421		158,249	22,731		180,980	19,437		200,417

variance

Source: Docker \$81698-WU, PSC-21349 Israed 6/7/1989

Rate Case Audit
Historical Year Ended December 31, 200
Date 080121-WS 1, ACM 09,003-1-1

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AQUA UTILITIES FLORIDA, INC OCALA OAKS Rate Case Dix 080121-WS ACN 08-093-1-1 Certificate 346-W CIAC/Amortization of CIAC-Water

Description	Additions	Retirements	12/31/1997	Additions	Retirements	12/31/1998	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	
Account 272 Amortization of CIAC	19,939		220,356	20,649		241,005	24,206		265,211	24,741		289,952	26,072	12,057
es per order: variance:	•				ās per utility: veriencē:	252,423 (11,414)								

Source: Ducker 22/698-WU, PSC-2/3/9 Issued 6/7/1989

Aqua Utilines from the Rate Case Audit Historical Vera Ended December 31, 2007 Phr 09092-1-1

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10/2/08

AQUA UTILITIES FLORIDA, INC OCALA OAKS Rate Case Dict 880121-WS ACN 98-093-1-1 Certificate 346-W CIAC/Ameritzation of CIAC-Water

Description	Retbensuts	12/31/200)	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003	Additions	Retirements 12/31/2004	Additions	Retirements 12	/31/2005
Account 272 Amortization of CIAC	-	328,088	25,198	-	353,279	26,589		379,868	25,706	405,574	23,696		429,270
as per order: variance:													

Source: Docket 881078-WU, PSC-21349 Israed 6/7/1989

Aqua Utilities Florida, inc.
Rate Case Audit
Historical Year Ended December 31, 2907
Dit 0801 31-WS: ACN 08-093-1-1
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AQUA UTILITIES FLORIDA, INC OCALA OAKS Rate Case Dict 080121-WS ACN 68-093-1-1 Certificate 346-W CIAC/Amortization of CIAC-Water

Description	Additions	Retirements 12/31/2006	Additions	Retirements	12/31/2007	Verlator	 Variance	Variance
Account 272 Americanies of CIAC	25,865	455,135	25,884	(12,335)	493,354	□ □ : : : : : : : : : : : : : : : : : :		5 798
as per order: variance:		es per utility: 466,553 variance: P. (21,41)	ì		504,772 15 (11,410)	23-25	Adjustment	

Source: Docker 88/098-WU, PSC-2/349

Note: Variance was noted as a finding under Docket No. 060368-W3 and the whility did not make an adjustment to the INER. See audit Finding. 5.0

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
pht 980121-WS; ACK 98-093-1-1

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Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Did 08012LWS; ACN 08-093-1-1

AUDIT FINDING NO. 15

SUBJECT: OCALA OAKS WATER AMORTIZATION OF CIAC

AUDIT ANALYSIS: We reconciled the utility filing balances to the company's book balances at December 31, 1987. By PSC Order 21349, dated June 7, 1989, in Docket No. 881098-WU, the Commission established the Accumulated Amortization of CIAC balance for the Ocala Oaks water system. The balance established, as of December 31, 1987 was \$67,362. The utility booked a balance of \$78,780, for a difference of \$11,418.

28/12/04

EFFECT ON GENERAL LEDGER IF FINDING IS ACCEPTED:

The following adjustment should be made to the Ocala Oaks water system.

Account 407 Amortization Expense \$11,418

Account 272 Contributions in Aid of Consruction (\$11,418)

EFFECT ON THE FILING IF FINDING IS ACCEPTED:

The following adjustment should be made to the Ocala Oaks water system.

Account 407 Amortization Expense \$11,418

Account 272 Amortization of Contributions in Aid of Consruction 23-2.4 (\$11,418)

ACN 060348-WS

-29-

200

AQUA UTILITIES FLORIDA, INC TANGERINE Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 84-W CIAC/Amortization of CIAC-Water

Description	Test Period	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirementa	12/31/2006	Additions
	6/30/2004										
ı		·			_	•					
Account 272 Amortization of CIAC	35,784	965	•	36,749	991		37,740	4,179	(876)	42,795	1,550
	ok								as per utility:	39,965	

Source: Docket 040951-WS, 040952-WS, PSC-05-1242A-PAA-WS Issued 2/27/2006

Acquisition Adjustment

Aqua Uninter Florida, inc.

Rate Case Audit
Historical Year Ended December 31, 2007
Ditt 660; 21-W5; ACN 08-053-1-C

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AQUA UTILITIES FLORIDA, INC TANGERINE Rate Case Dkt 080121-WS ACN 08-093-1-1 Certificate 84-W CIAC/Amortization of CIAC-Water

Description	Retirements	12/31/2007		arlance		Variance		Variance
Account 272 Amortization of CIAC	462	43,883	n de all	T. (2:83)		明明	er Line i A	, in the second
		41,053 2,830	23-33	73-3	نخ		-	(462) Adjustment

Source: Docket 040951-WS, 040952-WS, PSC-0. Issued 2/27/2006

hote: the while used the ordered amended balance as their beginning belance and then beginning belance and then adjust that as par the order.
See andit finding 5.00

Aque Utilibes Florida, Inc.
Rate Cast Audit
Historical Year Ended December 31, 2007
Dir 080121-WS; ACN 98-093-1-1
Description:

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ORDER NO. PSC-05-1242A-PAA-WS DOCKET NOS. 040951-WS, 040952-WS PAGE 53 Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description:

SCHEDULE 2 PAGE 51 OF 61

TANGERINE UTILITY SYSTEM - 130 - ORANGE COUNTY WATER RATE BASE AS OF JUNE 30, 2004

#41 Ta W

@ 8/12/08

DESCRIPTION	PER UTILITY	ADJUSTMENT	REFER TO	PER COMM.
UTILITY-PLANT-IN-SERVICE	\$ 263,650	\$ 1,102	1	\$ 264,752
LAND & LAND RIGHTS	0	. 0		0
CONSTRUCTION-WORK-IN-PROGRESS	548	0		548
ACQUISITION ADJUSTMENT (AA)	129,006	(129,006)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION	(62,251)	0		(62,251)
(CIAC) ACCUMULATED DEPRECIATION	(106,278)	(7,307)	1, 18, 28	(113,585)
ACCUMULATED AMORTIZATION OF CIAC	32,954	23-3/2,832	19	Z\$-3,3 _{35,786}
ACCUMULATED AMORTIZATION OF AA	(12,898)	12,898	13	0
OTHER REGULATORY ASSET	0	, 0		0
TOTAL	\$ 244.731	\$(119.481)	 	\$ 125,250

TANGERINE UTILITY SYSTEM - 130
WATER PLANT & DEPRECIATION AS OF JUNE 30, 2004

ACCT NO.	ACCOUNT NAME	PLANT DEPR	MULATED ECIATION LANCE
304	STRUCTURES & IMPROVEMENTS	\$ 3,572	\$(1,983)
307	WELLS & SPRINGS	12,817	(3,828)
309	SUPPLY MAINS	10,110	(8,182)
310	POWER GENERATION EQUIPMENT	43,408	(11,061)
311	PUMPING EQUIPMENT	13,363	(5,657)
320	WATER TREATMENT BOUIPMENT	750	(750)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	27,724	(22,465)
331	TRANSMISSION & DISTRIBUTION MAINS	128171 - 126,273 = (1102)	(46,069)
333	SERVICES	7,477	(466)
334	METERS & METER INSTALLATIONS	18,213	(13,258)
335	HYDRANTS	1,045	134
TOTAL		\$264,752	\$(113.585)

SURCE FPSC Order

Ristorical Year Ended December 31, 2007

Die 080121-WS; ACN 08-893-1-1

Description: Amount of CIAC Schedule of Water and Sewer Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Tangerine Docket No. 068121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13
Page: 2 of 2
Preparer: R Griffin

08/12/08

Explanation: Schedule A-13 continued

<u></u>	(1)	(2) Water	(3) Sewer Year End
Line		Year End	Balance
No.	Description	Balance	David ICO
	2002		
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance	 -	NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	35,784 23-3.2	NA NA
	2004		
26	Additions	965	NA
27	Adjustments	(2,830) 73-3, 2	NA
28	12/31/04 Balance	33,919	NA .
	2005		
29	Additions	991	NA
30	Adjustments		NA
31	12/31/05 Belence	34,910	NA
	2006		
32	Additions	5,055	NA
33	Adjustments	(1)	NA
34	12/31/06 Balance	39,984 23-1,2	NA
	2007		
35	Additions	1,550	NA
36		(462)	NA
37	12/31/07 Balance	73-3.1 41,052 (1)	NA NA
	Supporting Schedules: A-14		

Note; Unexplained variance between Igua support 32 seheclie and MFR. Of printed 5/16/2008 3:37 PM



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

WITNESS: Direct Testimony Of DEBRA M. DOBIAC, Appearing On Behalf Of The Staff Of The Florida Public Service Commission

EXHIBIT DMD-5: Audit Work Papers for Finding 18

AQUA UTILITIES FLORIDA, INC. UTILITY'S RATE BASE AUDIT TWELVE MONTH PERIOD ENDED DECEMBER 31, 2007 DOCKET NO. 080121-EI AUDIT CONTROL NO. 08-093-1-1 SUMMARY OF WORK PERFORMED LAND AND LAND RIGHTS



OBJECTIVE: To determine existence of land and land rights for the test year ended December 31, 2007, for applicable systems.

WORK PERFORMED:

- 1) Compiled summary schedules as noted on WP 16 lead for land. WPs 17 to 17.1
- 2) Obtained land deeds or other evidence of ownership as well as any contracts or other support for land sales after the respective test periods the Commission utilized to establish rate base for the applicable systems. Determined that adjustments per last Order were made. Traced land amounts to the supporting MFRs, CPRs, and the general ledger. WPs 17-1 to 17-9.39

CONCLUSION:

- Noted Rosalie Oaks Wastewater has support for a purchase for land but no land value is stated in the MFR. See Audit Finding 3.
- 2) Noted Lake Suzy Wastewater's 13-month average land value is overstated in the MFR. The value of land sold was overstated, and a gain resulted rather than a loss. Part of the settlement agreement included a twenty year lease which violated Rule 25-30.433. See Audit Finding .

Source: As Referenced

17 Lead

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

Description:____

AQUA UTILITIES FLORIDA, INC DOCKET NO. 080121-WS; ACN 08-093-1-1 B 8/6/08

DOVE NEED	NO. 060121-	WO; /	ACN 08-093-1-1		1	Rate Order	There	LAND	
	County	_	System	Cert#	Group #	Date	Circle 1	12/31/2007	
	ALACHUA	w	ARREDONDO ESTATES	549 W	1-1	10/31/1995	ai O	3,256	
<u> </u>	ALACHUA	ÿ.	ARREDONDO FARMS	\$49-W	1-2	10/31/1995			
	ALACHUA		ÄRREDONDO FARMS	479-5	T (444/2)	10/31/1995		6,936	
	BREVARD	w	KINGSWOOD	2-W	2-1	6/30/2004	· [1,058	
	BREVARD	w	OAKWOOD	2-W	2-2	6/30/2004	1.9	1,708	
-6	HIGHLANDS	w	LAKE JOSEPHINE	422-W	3-1	6/30/1999		20,100	
	HIGHLANDS	w	LEISURE LAKES	422-W	3-2	6/30/2004		550	
	HOOFILANDS	WW.	LEISURETAKES	150-5	3.1	6/30/2004		2.200	
9	HIGHLANDS	W	SEBRING LAKES	422-W	3-3	10/31/2001		4,900	
10	LAKE	w	CARLTON VILLAGE	106-W	4-2	6/30/2004		6,351	
11	LAKE	w	EAST LAKE HARRIS ESTATES	106-W	4-3	6/30/2004		3.071	
12	LAKE	w	FERN TERRACE	106-W	4-5	6/30/2004	2 6	790	
	LAKE	w	FRIENDLY CENTER	106-W	4-6	6/30/2004		437	
13	LAKE	w	GRAND TERRACE	196-W	4-7	6/30/2004		5,606	
14	LAKE	w w	HAINES CREEK	106-W	4-8	(2/31/1995			17-3
15		w	HOBBY HILLS	106-W	4-9	6/30/2004		570	
16	LAKE		<u> </u>	106-W	4-10	6/30/2004	$:: \mathbb{N}$	260	
17	LAKE	W	HOLIDAY HAVEN	120 5	Table 1	0/30/2004		708 433	
	LAKE	W.	HOLDAY HAVEN	106 W	4-11	6/30/2004		7,512	
19	LAKE	W	IMPERIAL MOBILE TERRACE	106-W	4-1	1/31/1999	•	1,430	17-1
20	LAKE	Ŵ_	J. SWIDERSKI - 48 ESTATES			1/31/1999	1:1.	1,976	17-1
21	LAKE	W	J. SWIDERSKI - KINGS COVE	106-W	4-12			13,310	17-1
22	LAKE		J SWINGSKI - KINGS COVE	120-5		1/31/1999		6,600	17-1
23	LAKE	w	J. SWIDERSKI - SUMMIT CHASE	106-W	4-22				
¥4 .	LXICE	WW	i swiderski summit enase	120-5		1/21/16/99		90,925	17-1
25	LAKE	w	MORNINGVIEW	106-W	4-13	6/30/2004		4,340	
76	LAKE	WW:	KIORNIGYIEW	120-5	4	6/30/2004		1,140	
27	LAKE	W	PALMS MOBILE HOME PARK	106-W	4-14	6/30/2004		1,360	
28	LAKE	W	MCCIOLA ISLAND	106-19/	4-15	6/30/2004	يد الله	3,45)	
29	LAKE	W	PINEY WOODS	106-W	4-16	6/30/2004		1,867	
30	LAKE	W	QUAIL RIDGE	106-W	4-17	6/30/2004	, i	3,904	
31	LAKE	W	RAVENSWOOD	106-W	4-18	4/11/1996		368	17-4
32	LAKE	W	SILVER LAKE ESTATE / WESTERN SHORES	106-W	4-19	6/30/2004		2,434	
33	LAKE	W	SKYCREST	106-W	4-20	6/30/2004		431	
34	LAKE	W	STONE MOUNTAIN	106-W	4-21	6/30/2004		и	
35	LAKE	w	VALENCIA TERRACE	106-W	4-23	6/30/2004		1,191	
36	LAKE	WW.	VALENCIA TERRACE	120.5	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6/30/200M		2.460	
37	LAKE	W	VENETIAN VILLAGE	106-W	4-24	6/30/2004		1,782	
38	LAKE	WW:	YINGILAN YILLAGE	120-3	196	6/300006		17,270	
200	188	WW	STOPH SAAR	268.3	51	M2M1999		60,000	17-2
40	MARION	w	OCALA DAKS	346-W	6-1	9/30/1998		109,802	17-8
41	ORANGE	w	TANGERINE	84-W	7-1	6/30/2004		•	
42	PALM BEACH	w	LAKE OSBORNE ESTATES	53-W	8-I	12/31/1996			
43	PASCO	w	JASMINE LAKES	209-W	9-1	12/31/2001		13,439	17-5
1241	BASCÓ	ww	ASSENCE LAKES	154.8	797	12/11/2001		5,802	17-5
45	PASCO	w	PALM TERRACE	209-W	9-2	6/30/2004		23,477	
45:	PASCO			154.8	100	6(30/2004		70,890	
47	PASCO	W	ZEPHYR SHORES	209-W	9-3	6/30/2004			
48.	PASCO	ww		154.5		6/80/2004		44,304	
49	POLK	w ·	GIBSONIA ESTATES	587-W	10-2	6/30/2004		3,130	
50	POLK	w	LAKE GIBSON ESTATES	587-W	10-3	6/30/2004		27,521	
53	POLK		LAKE OTRSON ESTATES	506-3		6/30/2004		13,256	
52	POLK	w	ORANGE HILL/SUGAR CREEK	587 W	10-4	6/30/2004		17,232	
53	POLK	ŵ	ROSALIE OAKS	587-W	10-5	N/A		4,022	17-6
34	POLK		ROSALIE OAKS	306.S		N/A	1		17-6
55	POLK	w	VILLAGE WATER	587·W	10-6	NA			
34	POLIK	ww.		506-S	1086	NA .		19,000	17-7
57	PUTNAM	w	BEECHER'S POINT	76-W	(1-1	6/30/2004	i: .	15,000	
: :53	PUTNAM	WW	the contract of	24-5				22,251	
59	PUTNAM	W	HERMITS COVE	76-W	11-2	6/30/2004		3,164	
	PUTNAM	W	INTERLACHEN LAKES ESTATES	76.W	11-3	6/30/2004	V. 11	4,306	
60									

15 Deferenced

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

AQUA UTILITIES FLORIDA, INC DOCKET NO. 080121-WS; ACN 08-093-1-1

						Rate Order		LAND	
	County		System	Cert#	Group#	Date	1 : 1	12/31/2007	
93	KUTNAM	W.W	PA PA	184-5		6/30/2004		10,023	
. (3	PUTNAM	WW.	MARIE HAVIOR	284.5	11-3	6/30/200H	, i	100	
64	PUTNAM	W	POMONA PARK	76-W	11-5	6/30/2004		7,229	
65	PUTNAM	W	XIVER GROVE	76-W	11-6	6/30/2004		3,511	
66	PUTNAM	W	SILVER LAKE OAKS	76-W	11-7	6/30/2004		1,070	
67	PUTNAM	14.1	SILVER LAXE IMPS	284.8	11-1	6/30/2404		6,002	
64	PUTNAM	w	ST. JOHNS HIGHLANDS	76-W	11-\$	6/30/2004		1.037	
69	PUTNAM	W	WELAKA / SARATOGA HARBOUR	76-W	11-9	6/30/2004		4,864	-
70	PUTNAM	W	WOOTENS	76-W	11-10	6/30/2004		196	
71	SEMINOLE	w	CHULUOTA	279-W	12-1	6/30/2004	17.	68,954	
72	SEMEMONIE :		ATOLEROS	226-S	121	6/30/2004		227,362	-
75	SEMENOLE	WW	PLOMICA CENTRAL COMMERCE PARK	Z26-8	17.2	6/30/2004		130,000	
74	SEMINOLE	W	HARMONY HOMES	279-W	12-2	6/30/2004		764	
75	SUMTER	W	THE WOODS	279-W	13-1	12/31/1995		-	
76	SUMPER	W.W.	THE MODIS	441.5	13-1	12/31/1995		7,900	
77	AIBUJOY	W	JUNGLE DEN	238-W	14-1	6/30/2004		260	
78.	VOLUBIA	1.4.4	SAME A COMPANY	182-8	144	6/30/2004		119,526	
79	VOLUSIA	W	TOMOKA	238-W	14-2	6/30/2004	- 1	2,000	
60	WASHINGTON	W	SUNNY HILLS	501-W	15-1	6/30/2004		10,779	
81.	WASHINGTON	1.42	STANA MITE	435-3	(5)	6/30/300K		4,483	
82	DESOTO	W	LAKE SUZY	599-W	1	6/30/1996		1,150	***
R3	DESCIPO	WF.	440807	5146		5/30/1996			17-9
					15.10	TOTAL:		1.546.R21	

Description:

p 8/6/08



-6130lat 1814.2 Late Sur busite 1x+ 960799-WS 43.34 942930 B 328 P (161 STIFL COLDESCTO MADRANTY DEED THIS INDENTURE, made this 19th day of Eabrhary

1987, between REN SHREARD and HARRIST? SHEPARD, husband and
wife, of the county of De Seto, State of Florida, greator, and
LAKE SURY UTILITIES, INC., A Florida Corporation whose post
office address is 910 Kings Highway, Lake Susy, FL. 33821, of the
County of De Soto and State of Florida, grantes. 6.00 WIRMSSETE: that said Grantor, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable considerations to said Grantor in hand paid by said grants. the receipt of which is hereby schnowledged, has granted, bergained, and sold to said grantee, and grantee's heirs and assigns, forever, the following described land, situats, lying and heing in De Soto County, State of Florida, to-wit: A PARCEX of land lying in the NW 1/4 of Section 31, Township 39 South, Range 23 East, De Soto County, Florida, more particularly described as follows: Commencing at the Northwest corner of said Section 31, thence N "8905:18" g, a distance of 832.00 feet to the POB; thence continuing N 8905:18" E, a distance of 1300.00 feet; thence S 0054'42" E, a distance of 200.00 feet; thence S 8905:18" W a distance of 1300.00 feet; thence N 0054'42" W, a distance of 200.00 feet to the POB; containing 5.97 acres more or less. ţI 12 13 54 THIS INSTRUMENT PREPARED WITHOUT BENEFIT OF TITLE SEARCH 15 SUBJECT to restrictions, reservations and essements of record, soning and other governmental regulations, and taxes and sussessments for the year 1987 and subsequent years. 16 17 and said grantor, does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever. 19 IJ IN WITHERS WHEREOF, grantor has hereunto set grantor's hand and seal the day and year first above written. 29 Z1 SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF: ZZ 23 24 n STATE OF FLORIDA 24 COUNTY OF CHARLOTTE THE FORESOING instrument was acknowledged before me by BEN SHEPARD and HARRIETT SHEPARD, who being by me first duly sworn, depose and say that they executed the foregoing instrument for the purposes therein expressed. 27 2# 27 WITHESS my hand and official seal in the county and state last aforesaid this 13th day of February 1987 36 31 32 Pullo-State of Plotide 33 My Commission Expires: 34 PBC FILED AND RECORDED % DATE 04/25/94 TIME 15:55 35 DELMA ALLEN CO:DESOTO CLERK ST:FL 14 37 DOC STAMPS 1,050.00 .00 Km INTANB TAX 14 RECORD VERIFIED 20 40 41 4

Aqua Utilities Morida, Inc.

Rate Case Andit

Historical Year Ended December 31, 2007

Dkt 680121-WS; ACN 98-093-1-1

Description:

8/7/08

Aque Unithes Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

Description:

Line	(1)	(2) Polic Your	(2)	(4)	(B)	(9)	(7)	(0)	(4)	(18)	(13)	(12)	(13)	(14)	(15) Average
	No. Account Name	12/2008		EN	Mar	Apr	May	Jen	M	Au	800	Qet	Nov	12/2007	Belance
	TANGELE PLANT										_				
	61.1 Organization ST.1 Franchises	0	٥	0	8	0	0	0	9	0 D	0	0	4	0	0
	88.1 Other Plant & Alber, Equipment	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,366	1,344
	CLECTION PLANT							-	-			•		, -	•
	63.2 Lond & Land Papers	0	0				0	0			0		0	0	
	64.2 Structures & Improvements	4,104	4,104	4,104	4,104	4,194	4,104 D	4,104	4,104	4,104	4.104	4,104	4,104	4,104 0	4,194
	65.2 Power Generalish Squiptrent 60.2 Collection Servets - Perce	53.842	0 53,542	13,842	53,942	53,842	53,642	53,542	53,942	63,942	63,942	53,942	63,842	53,342	53,942
	01.2 Collection Berrets - Gravity	201,494	251,494	261,494	261,494	281,494	261,494	201,494	201,494	201,494	251,484	261,494	261,494	261,494	201,494
11 3	82.2 Special Culothing Bhystures	70,810	70,810	70,810	76,610	70,810	70,616	70,619	70,818	70,810	70,610	70.810	70,810	70,810	70,810
	83.2 Berrices to Contembre	77,150	77,138	77,139	77,130	77,138	77,130	77,139	77,138	77,139	77,179	77,138	77,139	77,138	77,129
	64.2 Plow Meanting Devices	19,131	19,131	19,131	19,131	79,131 0	19,131	19,131 0	18,131	19,131 0	18,131 6	19,131	19,131	19,131 6	19,131
	68.2 Piper Managuskig Installetone 68.2 Ober Plant & Max. Brainment	1,986	1,986	1,000	1,768	1,988	1,986	1,986	1,336	1,906	1,986	1,988	1,968	1,988	1,986
	METER PLAPING PLANT	.,	4,000	.,	.,,,,		••						-,		
	69.3 Land & Land Pights	4	0	0	0	•	•	. 0	0	0	0	Q	0	q	9
	CAN Structure & Ingrovements	941	941	941	\$41	941	\$41	941	941	941	945	941	941	941	941
	ISS.3 Pumir Generalise Equipment	45,000	45,000	0 59,405	0 68.405	£2,405	0 58,406	S8.466	0 58.405	0 58,406	9 59,405	58.406	58,405	G 58,405	56.342
	170.3 Receiving Wolfs 171.3 Pumping Equipment	262,064	260,000	260.650	200.050	260,868	200,059	200,660	260,859	269.450	260,659	260,559	282,344	262,344	261,026
	1853 Other Prent & Minn. Equipment		0	0	4	0	•	0			0	0	0	0	0
	REATHERIT AND DESPOSAL PLANT	•													\sim
	165.4 Land & Lond Plights	442,800	442,800	442,800	442,800	442.800	442,800	442,800 801,067	442,800	442,800	442,500 591,087	442,800	442,400	209,306	429,45(A)
	SEA Structures & Improvements	601,667	591,067 46,623	531,067 46,823	591,997 48,823	381,087 45,623	991,097 48,823	48,623	991,097 46,923	501,007 46,623	59 (,DE? 46,823	591,067 48,823	593,838 46,823	583,038 48,823	591,367 48.655
	166,4 Preser Constation Equipment 160,4 Treatment & Disposal Equipment	44,835 308,141	308,141	308,141	309,141	309,141	300,141	309,330	309,339	309,330	308,330	309,330	309,330	309,330	309,243
	M1.4 Plant Sensor		4	0	· ·	0	e	0	0	0	a	G	0	0	
	M2.4 Outsel Severtimes	•	•	¢	¢	0	0	0	•	0	0	0	D.	Ò	•
	186.4 Other Plant & Miso. Equipment	•	•	0	Đ	2	0	•	0	0	0	٥	0	32,140	2,475
	NECLAMED WATER TREATMENT PLANT		•	٨			٨	۵	a				0		•
	162.6 Land & Land Millio 164.6 Stratura & Improvemento	2.306	2,200	2.300	2.316	2,306	2.354	2,396	2,300	2,300	2,396	2,386	2,308	2,354	2.386
	964,6 - Akuduwa & Improvimento 166,6 - Power Genetation Equipment	484	464	464	464	464	464	484	484	464	464	484	454	404	484
	174.5. Pursolna Endoment	0	•	0	D	0	0	8	¢	8	0	q	•	٥	8
	174,0 Rome Distribution Reservains				0	_0	-0								
	2005 Treatment & Disposal Equipment	376	376	376	176	376 0	374	376	376 0	379	376 0	376	376	372	374
	381.5 Plant Surers 100.5 Ober Plant & Mar. Equipment		ĭ	ŏ	š	ŏ		ĭ	ŏ	ĭ	ŏ	ž	š	å	ĭ
46 1	MECLANED WATER CHITRIBUTION PLANT	•	•	•	•	_	_	. •	_	_	•	•	•	•	-
	352.6 Franchises		•	0		0	•	0	0	0	o o	. 0	0	0	٥
	363.6 Land&Land Rights	0	•	0	0	9	0	D	0	٩	0	•	0	•	ò
	164.0 Stratume & Improvements		9	0		•	0	9			0		D	9	•
	355.6 Power Generation Equipment 200.0 Rouge Services		8	ă	ä	ă	š	š	ĕ	š	ĕ	ă	ĕ		Š
	267.5 Regan Sistem & Mater Installations	ă	ă	ě	ă	•	ŏ	ō	Ď	à	Ď	ō	ŏ	ō	ě
	271.8 Pumphe Statement	•	•	•	•	9	ė.	•	a	4	D	. 0	0	0	6
	375.8 Pause Transcription & Dietr. Syr.	D						800		- *			0	8	
	300-8 Other Plant & Mac. Equipment	-	804	ROS.	804	408	908	-	606	806	808	808	\$08	608	506
	GENERAL FLANT SELT Land & Land Rights			0			۵	0	•	•	D		0		a
	264.7 Singippe & Improvements	47,338	49,430	49,430	48,438	49,434	49,436	49,436	49,436	49,436	48,436	49,438	48,438	49,436	48,321
	380.7 Office Fundium & Soulpment	8,100	8,100	6,100	8,100	8.169	8,180	6,189	8,169	8,109	4,189	6,186	6,100	6,100	8,169
	200.71 Computer Madement			4. 4.4				9- 4-94	0		0	0		0	
	301.7 Transportation Equipment	3,523	61,513	61,513 D	01,513 0	61,513	81,101	61,101	61,101	81,101	6 1,101	81,101 E	62,595 Q	\$2,191 G	50,006
	202.7 Storio Equipment 201.7 Tools, Shop & Burgo Equipment	12,266	16,178	18,142	16,142	18,142	16,142	18.142	16,142	18,142	18,142	16,142	18,142	18,142	15,769
	544.7 Laboratory Equipment			0	Ö	•	6	o	0	•	. 0	9	Ō	0	. 0
-	166.7 Power Operated Equipment	23,078	23,974	23,975	23,978	23,970	23,976	23,978	23,976	23,978	23,978	23,978	23,978	22,978	23,973
	366,7 Communication Studyment	Ō	đ	0	Ģ	0	Ď	0	0	9	0	0	0	0	
	367.7 Macellaneous Emploment	27.933	22.153	0 32,613	12.633	32.933	32,933	32,833	37,900	37,908	0 37,9 00	37,900	1,925 37,909	1,825 37,9 4 0	298 35,230
	300.7 Other Tanglish Plant	44,333	34,53									-			
43	TOTAL	2318,461	2,375,62	.3(4,61)	2,350,019	2,53,04	23.3.07	2,363,798	2.341,772	2,361,772	2,385,772	2,388,772	2,485,424	2,244,13	2,379,248
4	Builtotal Land & Land Rights	442,800	442,800	442,800	442,800	442,800	442,600	442,800	442,800	442,800	442,808	442,880	442,800	200,305	429,469
74	different starts or many a plant										-	-	•		



@ 13-month average balance for land is overstaded since land does not depreciate. See and it finding. 20

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

Description:

-07	Suzy land sale		Wastewater Pl		AU 6392	
	Sale transaction		Transaction	Cost basis	Gain / loss	9. 8
Sale o	f land at Lake Suzy	Ì	100,000.00			
Less:	legal fees		(30,000.00)	J		
Less:	other fees		(3,648.50)	<u>L</u>		
Net pr	oceeds on land sale	e	66,351.50	- -	66,351.50	ļ.
Back r	rent 6/05 to 6/08		(30,000.00))		<u>.</u>
Net ca	sh received	1/7/200	36,351.50	• •	 ,	
Value	of Assets				<u></u>	
4	in land sold:					
No bre	eak out of land by p	arcei		442,800.00		
	sed value of land so		488,755.00	0.39		
Appris	ed value of all land		1,247,859.00			Meghan Fo> of this parce
Prorat	ed cost basis in lan	d (rounde	d)	173,434.00	(173,434.00)	
Loss	on sale of land			•	(107,082.50)	
Monti	dv.					<u>2007</u>
	y oing forward - \$100	100 Ve for	25 Vra		833,33	25,833.35
	ed loss and amortiz				356.94	11,065.64
	monthly rent expens				1,190.27	36,898.99
L	rent expense 6/05	4- 5/09 B	Rolon on Chant]]
Dack	enr axbansa ano	(O 3/00 6	Dalanicy Sheet	accounts Cash	Def loss	
Deferr	ed rent due to sale	back as o	f 6/05 (booked 1		107,082.50	
	and future rent cash			30,000.00	11,065,64	2007 amour
	n of cash payment e			25,833.35	-	monthly ami
	d rent 1/08 to 6/08			4,166.65		will remain c
1	ed rent due to sale				96,016.86	life of the ar
	Rent Exp. T&0	3. One	33 6392 74150	0		

33 6392 741500

33 9001 186200



Debit

Credit

Rent Exp. T&D Ops.

Defrd Loss on Sale

(B)

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

08/7/08

Loss on Sale = 107,082.50

Defer + Amortize 25 yrs/300 month

Amortize 356.95/month

31 months = 11,065.45 @ 12/31/04

Defd balance = 96,017.05

x recorded the retirement el in Power Plant 1/8/08.

Total
30,000.00
107,082.50
137,082.50

nts force rounded so that sounts on the recurring JE's constant over the remaing nortizations.



Aqua Utilities Florida, Inc. Rate Case Aødit listorical Year Ended December 3

Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1

Description:_

Aqua FL - lake Suzy land sale Dec-07

Land Sale transaction	Transaction	Cost basis	Gain / loss
Sale of land at Lake Suzy	100,000		
Less: legal fees	(30,000)		
Less: other fees	(3,685)		_
Net proceeds on land sale	66,315	•	Q66,315
Back rent 6/05 to 6/08	(30,000)	•	•
Net cash received	36,315		

\$ 8/7/08

	442,800	
488,755	39%	
1,247,859		
	173,434	(173,434)
	 -	(107,119)
		488,755 39% 1,247,859

17-19.15 62 381 gain 3934

	Monthly
833	Rent going forward - \$10000 Yr for 25 Yrs
357	Deferred loss and amortize over 25 yrs. 🚱
1,190	Total monthly rent expense - Lake Suzy WW
=	Total monthly rent expense - Lake Suzy WW

A) Agreement States 20 years. Sec WP 17-9.10

Back rent expense 6/05 to 5/08 & Balance Sheet	accounts	
	Cash	Def loss
Deferred rent due to sale back as of 6/05 (booked 1:	107,118.63	
Back and future rent cash remitted at closing 3 yr	30,000.00	11,425.99
Portion of cash payment earned / incurred 31 mos	25,833.33	11,425.99
Prepaid rent 1/08 to 6/08	4,166.67	•
Deferred rent due to sale back		95,692.64

of parcel sold was over thated by

III,053. merefre, a loss was not
incurred. It addition, the 20/25 yr.

lease violates Rule 25-30.433. See

audi-) Cirding 2 or



Page 1 of t

Aqua Utilities Florida, Inc. Rate Case Audit

Historical Year Ended December 31, 2007

ACN 08-093-1-1

Dkt 080121-WS;

Description:

Miller, Debbie A.

•

From:

Szczygiel, Stan F.

Sent:

Tuesday, January 08, 2008 9:47 AM

To:

Miller, Debbie A.

Subject: RE: Lake Suzy Land Sale to Sheppard

008/7/08

Yes

Stan

From: Miller, Debbie A.

Sent: Tuesday, January 08, 2008 8:50 AM

To: Szczygiel, Stan F.

Subject: RE: Lake Suzy Land Sale to Sheppard

has this definitely happened?

From: Szczygiel, Stan F.

Sent: Monday, December 10, 2007 11:42 AM

To: Miller, Debbie A.

Cc: Frinkley, Ronald W.; Lihvarcik, John M.; Rubin, Bob; Guth, Nance L.

Subject: Lake Suzy Land Sale to Sheppard

Deb.

As a follow up to the land sale at the Lake Suzy WW plant the facts (subject to you getting the exact fees etc from the closing sheet / lease) are:

- 1) We sold back to Mr.. Sheppard this land for \$100,000 gross & \$66,315 net (legal fees \$30,000 and related closing costs).
- 2) In addition at closing we paid three years of cash rent 6/05 to 5/08 @ \$10,000 annual or \$30,000. This lease is a 25 year lease.
- 3) The net book value of the land is lumped with other land assets but if the book value for the lump is allocated based on various apprised values we arrive at a NBV for this land of \$173,434.
- 4) The loss on the land is \$107,119 however I recommend we treat this loss as a deferred asset and amortize this expense over the lease life which is 25 years.
- 5) We need to record back rent up through 12/07 (cash and deferred amortization)

Nance,

From a regulatory view do you see any issue with us treating the loss on sale of asset as a deferred assets amortized over 25 years to reflect correct rent expense?

Thanks

Stan



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

Power Plant

Debit

Nothing - per Megan Fox

Credit

acct. 101 173,434.00 8/7/08

Megan assurred me that this entry would not post to Lawson GL.

Lawson

Debit

186200 173,434.00 Misc. Deferred Charges

Credit

300000 173,434.00 Plant Assets

To record retirement of land sold.

Debit Credit 131XXX 36,351.50 Cash

186200

36,351.50 Misc. Deferred Charges

01/08 Entry 01/08 Entry

To record net proceeds from sale.

Debit Debit 162080

4,166.65 Prepaid Rent - 5 month portion 25,833.35 Rent Expense -31 month portion

Credit

741500 186200

25,833.35 Kent Expense - I manually months of rent 7d@closung 30,000.00 Misc. Deferred Charges - 36 months of rent 7d@closung and prepaid.

To record rent expense and prepaid.

Debit Credit

741500

11,065.64 Rent Expense 11,065.64 Misc. Deferred Charges 186200

Net

186200

96,016.86 Balance of loss on sale of land (deferred rent)

96,016.86 Per Sales Summary

0.00 Variance

Rent= \$10,000/year 833.34/mo. 6/05-5/08 36 months pd @ closing ** Can I amend budget **



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

Description:_

Aqua Utilities Florida, Inc. Journal Entry

#11-8

Description Co. JE Type Record the sale of Lake Suzy land to ATP Land LLC N 33 Dec-07 Activity Acety Unit Co 173,434.00 Lake Suzy Land Sale N/A 106210 33 9001 1 ake Suzy Land Sale (173,434.00) 6392 300000 4.166.65 Prepaid rent on Lake Suzy land NA 33 9001 162080 3 25,833.35 Rent Lake Suzy WWTP lend 741500 NIA 33 6<u>392</u> (30,000.90) Back Rent 6/05 to 6/09 9091 186210 N/A 33 11,085.44 Rent Lake Bury WWTP land N/A 6392 741500 33 N/A (11,665.64) Amort, titre loss on land sale 186210 9001 7 33 33 N/A NA 33 9 33 N/A 10 WA 11 33 12 33 N/A 13 33 N/A 14 33 NJA 15 23 N/A 16 33 N/A 17 33 18 33 19 33 H/A NIA 20 33 N/A 21 33 WA 22 33 33 23 N/A 24 33 NIA 25 33 N/A 26 33 NA 27 33 33 NA 28 NA 29 33 WA 33 WA 31 33 N/A 32 33 N/A 33 33 34 NA 35 33 N/A 38 33 0.00 TOTAL JOURNAL BUTTY AMOUNT Ron Frinkley 352-435-4032 941-907-7450 01/09/08 01/09/06



Company 33 - AGUA FLORIDA INC. Journal Edit Listing For Fiscal Year 2007 - Periods 12 - 12

USD

Page

lournet		Sale of Lake Suzy la	nd to ATP	Fiscal Year			12
Status Posting Date Reference Rese Zone	Released 12/31/07 90	Hold Code Transaction Date Document	01/09/06 Rev	erse No	Operator Reverse Pd Journal Book	frinkr	
Line	Account	Activity	Reference	SC RVs	D	ebît	Credit
1 9001 Other Deferi	186210-0 red 08-SUSP-AMORTI	000 2 Desc Lake Suzy land	sale	Æ	173,43	4.00	
2 6392 PPE-Utility	300000-0 Plant in Service	000 Desc Lake Suzy land	tale .	JE			173,434.00
3 9001 OTHER PPD-RI	1620 8 0-0 ENTS	000 Desc Prepaid rent L	ake Suzy Land	JE	4,16	6.65	
6392 SW-Rent Bld	741500-0 g/RP-18D Oper	000 Desc Rent Lake Suzy	WATP Land	JE	25,83	3.35	
5 9001 Other Defer	186210-0 red DB-SUSP-AMORTI	000 Z Desc Back Rent 6/05	to 6/08	JE			30,000.00
6 6392 SW-Rent Bld	741500-0 lg/RP-185 Oper	000 Desc Rent Lake Suzy	WATP Land	JE	13,06	5.64	
7 9001 Other Defer	186210-0 red DB-SUSP-AMORTI	000 2 Desc Amort dird-los	a on tand sale	JE ,			11,065.64
*** Totals for Jo	ournal entry N-	40-00 , Source Code	: JE Base . , , .		Debits 214,499.64	Credits 214,499.64	
			Reverse Entered		0,00 214,499,64	0.00 214,499.64	0.00
			'Unit	• • •	0.00	0.00	***
*** Totals For Jo	ournal entry N-	49-00	. Bate		Debits 214,499.64	Credite 214,499.64	0,0
1		ļ	Reverse		0.00 214.499.64	0.00 214.499.64	
{		1, 2007 -1-1	Unit		0.00	0.00	

Atilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 98-093-1-t
Description:

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT IN AND FOR DESOTO COUNTY, FLORIDA

808/7/08

DALLAS SHEPARD, Plaintiff,

V.

Case No.: 2005-CA-001120

AQUA UTILITIES FLORIDA,
INC., a Florida Corporation, f/k/a
AQUA AMERICA FLORIDA,
INC., and/or AQUA SOURCE,
INC., successor to AQUA SOURCE
UTILITY, INC., and LAKE
SUZY UTILITY, INC., a
Florida Corporation,
Defendants,

And

LAKE SUZY UTILITY, INC., Counter-Plaintiff,

٧.

DALLAS SHEPARD, Counter-Defendant.

SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT is entered into between Dallas Shepard and Lake Suzy Utility, Inc., on or about November 30, 2007.

WHEREAS, there is a lawsuit pending between the parties, as shown in the caption above, pending in the Circuit Court of DeSoto County, Florida, styled <u>Dalias</u>

<u>Shepard v. Lake Suzy Utility, Inc., et al.</u>, in case number 2005-CA-001120 (hereinafter the "Lawsuit"); and

WHEREAS, neither party admits the truth of any of the allegations made by the



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

other contained in the pleadings or other documents of record in this case, nor does either party admit any liability to the other for any of the facts and circumstances alleged in the pleadings; and

08/1/8

WHEREAS, the parties intend to consummate a conveyance of real property in DeSoto County, Florida, said property being used by Lake Suzy Utility, Inc., as a wastewater treatment plant (and that property appurtenant thereto used for a water meter/or water pumping site), said real property being further identified as that property described in Sub-Exhibit F to Exhibit A of the Complaint in the Lawsuit (hereinafter referred to as the "Property"; and

WHEREAS, Dallas Shepard intends to assign his beneficial interest in the

Property to ATP LAND, LLC, a Florida Limited Liability Company, of which Dallas

Shepard is the Managing Member, and where Dallas Shepard hereby intends to bind ATP

LAND, LLC to lease the Property to Lake Suzy Utility, Inc.; and

WHEREAS, the parties intend to resolve all disputes between them, and between any other party named in the Complaint, by performing the actions described herein;

NOW THEREFORE, in consideration for the mutual promises, covenants, and agreements between the parties below, the parties agree as follows:

- 1. Lake Suzy Utility will deed, by Warranty Deed, the property described in subexhibit F to Exhibit 1 of the Complaint to ATP LAND LLC, a copy of which is attached hereto as Exhibit "A" to this Settlement Agreement.
- 2. Lake Suzy Utility and ATP LAND, LLC, will execute the Lease attached to the Complaint as sub-exhibit G of Exhibit 1 to the Complaint (hereinafter referred to as "the Lease"), with the following addenda or modifications, a copy of said Lease and addenda attached hereto as Exhibit "B" to this Settlement Agreement:
 - a. The effective date of the lease will be June 1, 2005, and will be for a term of twenty years, expiring June 1, 2025;



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

b. Lake Suzy Utilities and ATP LAND, LLC will provide updated addresses for Notice as contemplated in Paragraph 20 of the Lease;

28/7/08

- c. ATP LAND, LLC will acknowledge that all rent due under the Lease is current or has been received through May 31, 2008, with the next rental payment of \$5,000.00 (for the six month term beginning on or about January 1, 2008, through June 30, 2008) due on May 31, 2008; and
- d. Paragraph 29 of the Lease, relating to the applicable laws relating to decommissioning a wastewater treatment plant, shall be modified to reflect the laws of DeSoto County apply, not the laws of Sarasota County.
- 3. Dallas Shepard will pay Lake Suzy Utility the sum of \$100,000.00 for the purchase of the Real Property, and the parties agree that this amount is the effective purchase price of the Real Property. In lieu of multiple cash exchanges between the parties, the \$100,000.00 payment will be reduced by certain sums delineated as follows:
 - a. Dallas Shepard and/or ATP LAND, LLC, shall, as contemplated in Paragraph 2(c) of this Settlement Agreement, acknowledge receipt of \$30,000.00 from Lake Suzy Utility as Rent due under the Lease for the rental period from June 1, 2005, through May 31, 2008, and shall execute the "Receipt of Rent" attached hereto as Exhibit "C."
 - b. Dallas Shepard shall also acknowledge the receipt of \$30,000.00 from Lake Suzy Utility, Inc., in full and final settlement of any damages, costs, expenses, and/or attorney fees alleged in the Complaint of the Lawsuit, and shall execute the Receipt attached hereto as Exhibit "D."

The parties therefore contemplate that for the purpose of conveying the Real Property, Dallas Shepard need only deposit with the Escrow Agent (as described in Paragraph 4, below) the sum of \$40,000.00 plus his share of any closing fees and costs attributable to him, said closing fees and costs as identified in the following paragraphs of this Settlement Agreement.

- 4. The law office of Eugene E. Waldron, P. A., will act as the escrow and closing agent for the transactions described above, and Dallas Shepard will execute an authorization allowing said office to so act and waive any conflict of interest arising solely out of said office's representation of Lake Suzy Utility, Inc., or its parent company or any affiliates.
- 5. Lake Suzy Utility will pay for the recording fees for the Lease (not to exceed \$50.00).
- Lake Suzy Utility will pay Documentary Stamp Taxes not to exceed \$700.00.



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

 Dallas Shepard and/or ATP LAND, LLC will pay for recording fees of the deed (not to exceed \$50.00). 08

- 8. Lake Suzy Utility, Inc., will pay for title insurance.
- 9. All other document preparation fees and closing costs will be equally shared by the parties, and payable to Eugene E. Waldron, Jr., P. A.
- 10. Other than as delineated above for expenses related to the closing, each party will bear their own attorney fees and costs.
- 11. Each party will execute a release to the other, in the form attached hereto as Exhibit "E" to this Settlement Agreement.
- 12. The parties and their attorneys shall execute a joint stipulation for dismissal of the entire Lawsuit, effective as to all named parties (and each of their Complaints and Countercomplaints) in the form attached hereto as Exhibit "F" to this Settlement Agreement, and specifically agree to the discharge of any Lis Pendens filed in this lawsuit and Recorded in the Official Records of DeSoto County, Florida.
- 13. It is expressly agreed and understood that the personalty and equipment used in the operations of Lake Suzy Utility (notwithstanding that much of the equipment, buildings, and personalty could be characterized as a "fixture" under Florida law), is not transferred to ATP LAND, LLC, and that Lake Suzy Utility, Inc., its successors and assigns, retains all right, title and interest to all personal property located on the Property, including (but not limited to): All of the assets, properties and rights of which are held, used or useful in collecting, distributing, pumping or treating water and/or wastewater, or in providing water and/or wastewater service for the public: Any and all water and wastewater pipes, mains and facilities located within the Property; Any and all wastewater treatment and disposal facilities located on the Property; All water meters and vaults located on the Property; and All rights to easements (whether by grant, implication, or prescription) that lie upon other property (the Servient Tenements) and benefit, either directly or indirectly, Lake Suzy Utility, Inc., or ATP LAND, LLC, whether or not said easements are shown on any deed, plat, or map.
- 14. All parties agree to execute any document reasonably required by the other to effectuate the transfer of the property, the reporting and payment of any taxes due, and to effectuate the terms of this Settlement Agreement.

WHEREFORE, AS EVIDENCE OF THE PARTIES' INTENT TO BIND THEMSELVES TO THE TERMS AND CONDITIONS CONTAINED HEREIN, THE PARTIES AFFIX THEIR SIGNATURES AS FOLLOWS:



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

DALLAS SHEPARD

DATE

LAKE SUZY UTILITY, INC.

BY:

JOHN H. LIHVARCIK
VICE PRESIDENT

DATE

APPROVED AS TO FORM:

Description:

KELLER LAW OFFICE, P. A.

EUGENE E. WALDRON, JR., P. A.

Pamela D. Keller, Esq. Florida Bar No.: 082627 110 Sullivan Street, Suite 112 Punta Gorda, Florida 33950 941-505-2555 Attorney for Dallas Shepard Paul Bennett Seusy, Esquire Florida Bar No.: 0690252 124 North Brevard Avenue Arcadia, Florida 34266 863-494-4323

Attorneys for Defendant Lake Suzy Utility, Inc.



Aqus Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 08012j-WS; ACN 08-093-1-1

B8/7/08

EXHIBIT "A" TO SETTLEMENT AGREEMENT

REAL PROPERTY DESCRIPTION



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

Description:

A tract of land lying within the NW 1/4 of Section 31, Twp 39S, Rng 23E, Desoto County, Fla., more particularly described as follows:

From the NW corner of said section 31, also being the POB, run \$89°15'32"E along the north boundary of said section 31, 2600.081 feet to the NE corner of the NW 1/4 of said section 31; thence \$00°08'26"E along the east boundary of NW 1/4 of said section 31, 689,909 feet; thence N72°20'37"W, 765.765 feet; thence N54°35'19"W, 177.231 feet; thence N70°44'04"W, 454.543 feet; thence N89°15'32"W, 380,000 feet; thence \$77°05'40"W, 96.734 feet; thence \$63°26'51"W, 690,000 feet; thence \$89°53'09"W, 265.717 feet to the west boundary of said section 31; thence N00°06'51"W along the west boundary of said section 31, 565.043 feet to the POB.

Less and except a parcel of land lying in the NW 1/4 of Section 31, Twp 39S, Rng 23E, Densto County, Florida, as recorded in Plat Book 328 Page 1161 Desoto County, Florida more particularly described as follows:

Commencing at the Northwest corner of said Section 31, thence N 89° 95' 18" E. a distance of 832.00 feet to the POB; thence continuing N 89° 05' 18" E. a distance of 1300.00 feet; thence S 0° 54' 42" E a distance of 200.00 feet; thence S 89° 05' 18" W a distance of 1300.00 feet thence N 0°54'42" W, a distance of 200.00 feet to the POB.

Parcel containing 19.55± acres.

A PARCEL of land lying in the NW 1/4 of Section 31, Township 39 South, Range 23 East, De Soto County, Florida, more particularly described as follows:

Commencing at the Northwest corner of said Section 31, thence N '89 '95'18" E, a distance of 832.00 feet to the POB; thence continuing N 89 '05'18" E, a distance of 1300.00 feet; thence S 0'54'42" E, a distance of 200.00 feet; thence S 89 '05'18" W a | 19-19'.|3 distance of 1300.00 feet; thence N 0'54'42" W, a distance of 200.00 feet to the POB; containing 5.97 acres more or less.

A parcel of land lying within the southerly portion of Lot 7, Block 4 of Lake Suzy Estates as recorded in plat book 9, page 23 of the public records of DeSoto County, Fla. more particulary described as follows:

SOURCE (PBC)

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

D 8/7/08

EXHIBIT "B" TO SETTLEMENT AGREEMENT

LEASE AND ADDENDUM

SOURCE_____

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

T.	R.	A	S	E
_	Ľ	7	v	-

B8 7/04

This is a Lease between A:ATP LAND, LLC ("Landlord") and Lake Suzy Utility, Inc., a Florida corporation ("Tenant"), dated as of the __day of _____.

In consideration of the rents to be paid hereunder, the mutual promises and covenants contained herein, and for other good and valuable consideration, Landlord and Tenant hereby covenant and agree as follows:

- 1. <u>Demise of Premises</u>. Landlord does hereby lease to Tenant, and Tenant does hereby rent from Landlord, the real property described in Exhibit "A" annexed hereto and all improvements thereon, together with all of Landlord's easements and privileges appertaining to or used in connection therewith (collectively, the "Premises"). It is understood that the Premises does not include any buildings or other structures which are and will remain the sole property of Tenant.
- 2. <u>Term.</u> The term of this Lease shall commence on the Commencement Date (as defined below) and shall terminate upon the earlier to occur of (i) twenty (20) years from the date hereof or (ii) written notice from Tenant to Landlord that Tenant no longer requires the Premises for operation of a wastewater facility.
- 3. Rental. The rental for each six (6) month period of the term hereof shall be the sum of Five Thousand Dollars (\$5,000.00) per six (6) month period, payable in advance. In addition to the aforementioned rental payments, Tenant shall be responsible for those costs and expenses hereinafter specified.
- 4. <u>Condition of Premises</u>. The Premises are leased subject to any and all conditions that an accurate examination of the Premises would disclose, Tenant agreeing to indemnify Landlord against any and all claims for personal injury or property damage to Tenant's property caused by any defects in the Premises.
- 5. Subordination. This Lease shall be subject and subordinate at all times to the lien of any mortgage or mortgages, now encumbering the Premises, or which Landlord may at any time place against the Premises. Tenant agrees to execute such documents as may be requested by any mortgagee to evidence the subordination contained herein; provided, however, that as a condition of such subordination, the holder of such mortgage shall be required to agree with Tenant that, notwithstanding the foreclosure of such mortgage, Tenant's occupancy of the Premises shall not be disturbed so long as Tenant is not in default hereunder and attorns to such Mortgagee and agrees to perform all obligations owed to Landlord hereunder for the benefit of such Mortgagee.
- 6. Repair of Premises. Tenant will keep the Premises in a clean and sanitary condition during the term of this Lease and any renewal terms, at Tenant's expense, and will comply with all

SOURCE_____

governmental ordinances and directions of proper public officers in connection with such maintenance during the term of this Lease.

08/1/08

- 7. Net Lease. It is the intent of Landlord and Tenant that this Lease be a "Triple Net Lease", meaning that Tenant shall be responsible for the payment of all insurance, utilities, repairs, maintenance, replacement, sales and use taxes, property taxes and charges and impositions relative to the Premises and/or Tenant's use and occupancy thereof, except that Tenant shall not be responsible for the payment of any mortgages or other liens placed upon the premises by Landlord nor for the payment of any income taxes of Landlord.
- 8. <u>Alterations by Tenant</u>. Landlord agrees that Tenant may make, at its own expense, any alterations, repairs, replacements or additions to the improvements on the Premises, provided:
- (a) Tenant shall perform such alterations, repairs, replacements or additions, in accordance with the statutes, ordinances, rules, regulations and orders of all public or quasi-public authorities having jurisdiction thereof and in accordance with the rules and regulations of the local board of Fire Insurance Underwriters; and,
- (b) The Premises shall at all times be kept free and clear of all mechanic's, materialmen's, labor or other liens or claims of liens, and Tenant agrees to indemnify and save harmless Landlord from all claims, demands and liability, including damage to person or property arising out of or in connection with any such work; and,

Nothing in this Lease shall be construed as in any way constituting a consent or request by Landlord, expressed or implied, by inference or otherwise, to any contractor, sub-contractor, laborer, or materialman for the performance of any labor or the furnishing of any materials for any specific or general improvement, alteration or repair of or to the Premises or to any buildings or improvements thereon or to any part thereof. Pursuant to Florida Statute §713.10, it is the intent of the parties hereto that Landlord's interest in the Premises shall not be subject to any liens filed because of Tenant's failure to make payments in connection with any buildings or improvements installed or constructed on the Premises.

- 9. <u>Utilities</u>. Tenant shall pay for all utility services supplied to the Premises for the benefit of Tenant and shall pay all charges for the collection of refuse from the Premises.
- 10. <u>Licenses, Fees and Taxes</u>. Tenant shall pay all state, county, municipal, occupational or other licenses, fees and taxes which may be imposed upon the business or occupation of Tenant conducted on or from the Premises and shall pay any tax imposed by the State of Florida on rentals. Tenant covenants to promptly pay when due all real property taxes and tangible personal property taxes relating to the Premises. If the term hereof shall end before rendition of a tax bill for such year, Tenant will pay to Landlord Tenant's pro-rata portion of such taxes based upon the assessments for the prior year.

436518 v.1



Aqua Utilities Florida, 19 Rate Case Audit Historical Year Ended Decembe. , 2007 Dkt 080121-WS; ACN 98-093-1-1

Description:

11. <u>Use</u>. The Premises may be used for any and all legal purposes so long as such use does not change the character of the Premises. Except as hereinafter provided, Tenant shall comply with all governmental laws, ordinances and regulations applicable to the use of the Premises, and shall promptly comply with all governmental orders and directives for the correction, prevention and abatement of nuisances, in or upon, or connected with, Tenant's use of the Premises. Tenant will not permit the Premises to be used for any purpose or in any manner which would render the insurance thereon void.

08/7/08

In the event Tenant contaminates the Premises or any adjacent property with hazardous waste in connection with its use of the Premises, Tenant agrees to hold harmless and indemnify Landlord, and Landlord's successors and assigns from any and all claims, suits, actions, debts, damages, costs, charges, and expenses, including attorneys' fees, paralegals' fees, legal assistants' fees and costs, and against all liability, losses and damages of any nature whatsoever, that Landlord may at any time sustain by reason of any such contamination.

- Date, the Premises complies with all applicable laws, ordinances, statutes, regulations, orders, rules and restrictions relating thereto (the "Applicable Laws"), and that the Premises and the existing and prior uses thereof (including any uses by its former tenants) has not prior to the Commencement Date and does not currently violate the provisions of any Applicable Laws relating thereto. Landlord hereby indemnifies Tenant and agrees to defend and hold Tenant harmless from and against any and all third party obligations, liabilities, claims, suits, debts, accounts, liens or encumbrances, and all costs and expenses, including reasonable attorneys' fees relating thereto, that Tenant may suffer or incur and that result from the ownership, leasing, operation, or prior use by Landlord (or any former tenant of Landlord) of the Premises prior to the Commencement Date. If the Premises at any time fails to be in compliance with the Applicable Laws based upon the actions or inactions of Landlord prior to the Commencement Date, Tenant shall notify Landlord of such lack of compliance and, within seven (7) days of such notice, Landlord shall take all necessary measures to bring the Premises into compliance with the Applicable Laws.
- 13. <u>Insurance</u>. At all times subsequent to the commencement date of the term of this Lease and during the full term, Tenant shall keep the Premises covered, at Tenant's sole cost and expense against claims for personal injury or property damage under a policy of general public liability insurance with limits of at least One Million Dollars (\$1,000,000.00) in respect to bodily injury and Five Hundred Thousand Dollars (\$500,000.00) for property damage.

All insurance required to be maintained by Tenant shall be effected by valid and enforceable policies issued by insurers licensed to do business in the State of Florida, countersigned by an agent licensed to do business in Florida and of recognized responsibility satisfactory to Landlord. Within fifteen (15) days after the commencement of the term of this Lease, Tenant shall promptly deliver to Landlord the original policies as specified above and within fifteen (15) days after the premium of each such policy shall become due and payable, such premium shall be paid by Tenant and Landlord shall be furnished with satisfactory evidence of such payment.

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SOURCE

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

All policies of insurance required to be maintained by Tenant shall name Tenant and Landlord as the insureds as their respective interests may appear.

Be/7/08

- 14. <u>Destruction by Casualty</u>. In the event of damage or destruction to the Premises, or any portion thereof, by fire or other cause, Tenant shall have the option to repair or restore the same, as the case may be, at Tenant's expense, or to terminate this Lease. If termination is elected, the provisions of Section 29 hereof shall become applicable.
- 15. <u>Condemnation</u>. In the event that any portion of the Premises or all of the Premises are taken under condemnation proceedings, or by sale under threat of condemnation, Tenant shall have no right to any portion of the condemnation award, except for Tenant's utility lines (as discussed herein). If the portion of the Premises taken is such that Tenant is not materially affected in the conduct of Tenant's business, then this Lease shall continue in full force and effect with no abatement of the obligations of Tenant hereunder as though such property was not taken. If, on the other hand, the taking of a portion of the Premises is such as to materially affect the conduct of Tenant's business, then and in that event, Tenant shall have the right to terminate this Lease, subject to the provisions of an equitable abatement of rent hereunder.
- 16. <u>Entry Upon Premises</u>. Tenant agrees that Landlord may at any reasonable time or times during the business hours of Tenant, enter upon the Premises for the purpose of inspecting the same, or to make necessary repairs where Landlord is obligated to make such repairs or where Tenant is delinquent in making repairs it is obligated to make.
- 17. Assignments and Subletting. Tenant shall not sublet the Premises or assign this Lease without the written consent of Landlord, which shall not be unreasonably withheld.

Notwithstanding anything stated above, Tenant shall at all times during the term hereof have the right without having to obtain Landlord's prior approval therefor to assign this Lease or to sublease all or any portion of the Premises to (i) any Affiliate (defined below) of Tenant, any successor entities or persons by virtue of merger, consolidation, liquidation, reorganization or other operation of law; (ii) to the purchaser (or an Affiliate of the purchaser) of any material portion of the assets of Tenant, or any portion of the business conducted by Tenant at the Premises (however, Tenant shall at all times remain responsible for the payment of the Rent hereunder); (iii) any partnership or joint venture in which Tenant or an Affiliate of Tenant is a partner or a joint venturer that actively participates in the business thereof; and (iv) any entity occupying space in the Premises principally for the purpose of providing services to Tenant or its Affiliates. As used in this Lease, the Term "Affiliate" shall mean (i) any person or entity controlling, controlled by or under common control with Tenant, or (ii) any person or entity controlling, controlled by or under common control with Tenant's parent or any subsidiary of any tier of Tenant's parent. "Control" as used herein means the power, directly or indirectly, to direct or cause the direction of the management and policies of the controlled person or entity. The ownership, directly or indirectly, of at least 51% of the voting securities of, or the possession of the right to vote in the ordinary direction of its affairs at least 51% of the voting interest in, any person or entity shall be presumed to constitute such control.

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

18. Covenants as to Breach and Remedics. In addition to default by Tenant in any of Tenant's promises or covenants hereunder, either, (a) the appointment of a receiver to take possession of all, or substantially all, of Tenant's property, or (b) a general assignment by Tenant for the benefit of creditors, or (c) any action taken or suffered by Tenant under any insolvency or bankruptcy act, shall also constitute a breach of this Lease by Tenant.

8/7/08

In the event of breach of this Lease by Tenant, if Tenant has not cured such default within 14 days of Tenant's receipt of written notice from Landlord describing such default, or in the event of renunciation of this Lease by Tenant before the expiration of the term hereof, Landlord may:

- A. Treat this Lease as terminated and resume possession of the Premises, having immediate right of reentry, and may remove all persons and property from the Premises, and may store such property in a public warehouse or elsewhere at the cost of and for the account of Tenant; or
- B. Landlord may retake possession of the Premises for the account of Tenant and relet the Premises; or,
- C. Landlord may stand by and do nothing and shall have the right to sue Tenant for any sums or obligations due hereunder.

No such re-entry or taking possession of the Premises by Landlord shall be construed as an election on its part to terminate this Lease, unless written notice of such intention be given to Tenant, or unless the termination thereof be decreed by a court of competent jurisdiction.

In the event Tenant defaults or breaches any of the terms, conditions or promises of Tenant herein contained, and Landlord is put to the necessity of employing an attorney in order to collect any sum or sums of money which may be due by reason of such default, or otherwise take such steps or legal action as may be necessary to enforce such terms, conditions or promises, then Tenant agrees to pay reasonable attorneys' fees, paralegals' fees, legal assistants' fees and court costs and expenses in connection therewith.

- 19. Performance by Landlord of Tenant's Obligations. In the event Landlord shall pay or be compelled to pay a sum of money, or to do any act which requires the payment of any money, by reason of the failure of Tenant to perform one or more of the covenants herein contained to be kept and performed by Tenant, then in such event, the sum or sums so paid by Landlord, together with all interest, expense or obligations incurred by Landlord, shall be considered as additional rent and shall be due and payable from Tenant to Landlord.
- 20. <u>Notices</u>. All notices to be given to Tenant shall be given in writing, personally, or by depositing the same in the United States Mails, certified or registered, return receipt requested, postage prepaid and addressed to Tenant at 11100 Brittmoore Park Drive, Houston, Texas 77041.

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SOURCE_____

Aqua Utilities Florida, 19 Rate Case Audit Historical Year Ended December 21, 2007 Dkt 080121-WS; ACN 08-093-1-1

Description:

Notices and rental payments hereunder to be given to Landlord shall be given in a like manner and addressed to Landlord at: 12408 S.W. Sheri Avenue, Lake Suzy, Florida, 34266 or such other address as Landlord shall hereafter designate in writing. Notice shall be deemed to have been given upon receipt if given by personal delivery or three (3) days after deposit in the mail if mailed.

80/1/80

- 21. <u>Waiver</u>. In the event Landlord does not insist on a strict performance of any of the terms and conditions hereof, such shall not be deemed a waiver of the rights or remedies that Landlord shall have to insist upon strict performance of any such terms or conditions in the future or any other conditions and terms of this Lease.
- 22. <u>Successors and Assigns</u>. The conditions and covenants herein contained shall apply to and bind the heirs, successors, personal representatives and assigns, where allowed, of the parties hereto.
- 23. <u>Invalidity of any Provisions</u>. If any term, covenant, condition or provision of this Lease shall be held to any extent to be invalid or unenforceable under applicable law, the remaining terms, covenants, conditions and provisions of this Lease shall not be affected thereby but shall remain in full force and effect.
- 24. <u>Miscellaneous</u>. The masculine, feminine or neuter gender, wherever used herein, shall be deemed to include the masculine, feminine and neuter whenever and wherever applicable herein. Whenever the singular is used it shall be deemed to include the plural whenever and wherever applicable herein.
- 25. Hazardous Substances. Tenant shall indemnify, protect and hold harmless Landlord and each of its respective subsidiaries from and against all costs and damages incurred by Landford in connection with the presence, emanation, migration, disposal, release or threatened release of any oil or other petroleum products or hazardous materials or substances on, within, or to or from the Premises as a result of (i) the operations of the Tenant after the Commencement Date and (ii) the activities of third parties affiliated with Tenant or invited on the Premises by Tenant. Landlord shall indemnify, protect and hold harmless Tenant and each of its respective subsidiaries from and against all costs and damages incurred by Tenant in connection with the presence, emanation, migration, disposal, release or threatened release of any oil or other petroleum products or hazardous materials or substances on, within, or to or from the Premises as a result of (i) any activity or action by any party prior to the Commencement Date, (ii) the condition of the Premises prior to the Commencement Date, including any future manifestations of such conditions, or (iii) the activities of Landlord or the activities of any third party not affiliated with Tenant and not invited on the Premises by Tenant. Each party agrees that such party will promptly give written notice to the other party of any investigation, claim, demand, lawsuit or other action by any governmental or regulatory agency or private party involving the Premises and any hazardous substance or environmental law of which such party has actual notice.

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Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 4007

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

Description:

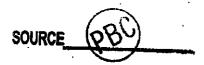
@ 8/7/08

- 26. Required Statement. Florida Statute §404.056(7) requires the following statement to be included in this Lease: RADON GAS: Radon is a naturally occurring radioactive gas that, when it has accumulated in a building in sufficient quantities, may present health risks to persons who are exposed to it over time. Levels of radon that exceed federal and state guidelines have been found in buildings in Florida. Additional information regarding radon and radon testing may obtained from your county public health unit.
- 27. <u>Waiver of Jury Trial</u>. Landlord and Tenant hereby waive trial by jury in any action, proceeding or counterclaim brought by either of them against the other or any matters whatsoever arising out of or in any way connected with this Lease, the relationship of Landlord and Tenant, Tenant's use or occupancy of the Premises, and/or claim of injury or damage.
- 28. Relationship of the Parties. Nothing herein contained shall be deemed or construed as creating the relationship of principal and agent or of partnership or joint venture between Landlord and Tenant; it being understood and agreed that neither the method of computing rent nor any other provision contained herein nor any acts of Landlord and Tenant shall be deemed to create any relationship between the parties other than that of Landlord and Tenant.
- 29. Obligations of Tenant on Termination. Tenant agrees that upon the termination of this Lease for whatever reason, either upon the completion of the term hereof or otherwise, it will, at its sole cost and expense cause the water and wastewater treatment plants situated on the Premises and all percolation pends, drainfields and other components of the utility system situated on the Premises (but exclusive of lines and laterals which are underground) to be decommissioned in accordance with all applicable regulations of the Florida Department of Environmental Protection, Sarasota County and any other state or federal agency having jurisdiction.
- 30. Quiet Enjoyment. Landlord covenants that it now has good title to the Premises, free and clear of all liens and encumbrances. Landlord represents and warrants that it has full right and authority to enter into this Lease and that Tenant, upon paying the rental herein set forth and performing its other covenants and agreements herein set forth, shall peaceably and quietly have, hold and enjoy the Premises for the term hereof without hindrance or molestation from Landlord, subject to the terms and provisions of this Lease.

31. Liability.

a. Tenant shall be liable to Landlord for and shall indemnify and hold harmless Landlord and Landlord's partners, venturers, directors, officers, agents, employees, invitees, visitors and contractors from all claims, losses, costs, damages or expenses (including but not limited to attorney's fees) resulting or arising or alleged to result or arise from any and all injuries to or death of any person or damage to or loss of any property caused by any negligence or intentional misconduct of Tenant or Tenant's partners, venturers, directors, officers, agents, employees, or by any breach, violation or non-performance of any covenant of Tenant under this Lease other than any injury

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

Description:

or damage arising (or alleged to arise) out of any negligence, intentional misconduct or breach of the term of this Lease by Landlord or Landlord's partners, venturers, directors, officers, agents, or employees. If any action or proceeding should be brought by or against Landlord in connection with any such liability or claim, Tenant, on notice from Landlord, shall defend such action or proceeding, at Tenant's expense, by or through attorneys reasonably satisfactory to Landlord.

BK 7/08

- b. Landlord shall be liable to Tenant for and shall indemnify and hold harmless Tenant and Tenant's partners, venturers, directors, officers, agents, employees, invitees, visitors and contractors from all claims, losses, costs, damages or expenses (including but not limited to attorney's fees) resulting or arising or alleged to result or arise from any and all injuries to or death of any person or damage to or loss of any property caused by any negligence or intentional misconduct of Landlord or Landlord's partners, venturers, directors, officers, agents, or employees, or by any breach, violation or non-performance of any covenant of Landlord under this Lease other than any injury or damage arising (or alleged to arise) out of any negligence, intentional misconduct or breach of the term of this Lease by Tenant or Tenant's partners, venturers, directors, officers, agents, or employees. If any action or
- c. proceeding should be brought by or against Tenant in connection with any such liability or claim, Landlord, on notice from Tenant, shall defend such action or proceeding, at Landlord's expense, by or through attorneys reasonably satisfactory to Tenant.

The parties hereto have executed this Lease the date indicated.

WITNESSES:	ATP LAND, LLC
	By:
	•
Dated this day of	
WITNESSES:	Lake Suzy Utility, Inc.
	By:As its:
436518	



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

Description.	
STATE OF FLORIDA: COUNTY OF DESOTO:	
The foregoing Lease was a 2007, by DALLAS SHEPARD, v	acknowledged before me this day of November, who (check one) is personally known to me, or as
	Notary Public, State of Florida at Large My Commission No.:
	My Commission Expires:
STATE OF FLORIDA: COUNTY OF DESOTO:	
	acknowledged before me this day of November, who (check one) [] is personally known to me, or [] as
	Notary Public, State of Florida at Large
	My Commission No.:
	My Commission Expires:



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

Description:__

A tract of land lying within the NW 1/4 of Section 31, Twp 39S, Rag 23E, Desoto County, Fla., more particularly described as follows:

From the NW corner of said section 31, also being the POB, run S89°15'32"B along the north boundary of said section 31, 2660.081 feet to the NE corner of the NW 1/4 of said section 31; thence S00°08'26"E along the cast boundary of NW 1/4 of said section 31, 689,909 feet; thence N72"20"37"W, 765.765 feet; thence N54"35'19"W, 177.231 feet; thence N70"44'04"W, 454.543 feet; thence N89"15'32"W, 380.000 feet; thence S77"05'40"W, 96,734 feet; thence S63"26'51"W, 690.000 feet; thence S89"53'09"W, 265.717 feet to the west boundary of said section 31; thence N00"06'51"W along the west boundary of said section 31, 365.043 feet to the POB.

08/7/08

Less and except a parcel of land lying in the NW 1/4 of Section 31, Twp 39S, Rng 23E, Deosto County, Florida, as recorded in Plat Book 328 Page 1161 Desoto County, Florida more particularly described as follows:

Commencing at the Northwest curner of said Section 31, thence N 89° 05' 18° E. a distance of 832.00 feet to the POB; thence continuing N 89° 05' 18° E. a distance of 1300.00 feet; thence S 0° 54' 42" E a distance of 200.00 feet; thence S 89° 05' 18° W a distance of 1300.00 feet thence N 0°54'42" W, a distance of 200.00 feet to the POB.

Parcel containing 19.55# acres.

A PARCEL of land lying in the NW 1/4 of Section 31, Township 39 South, Range 23 East, De Soto County, Florida, more particularly described as follows:

Commencing at the Northwest corner of said Section 31, thence N 89 95 18" E, a distance of 832.00 feet to the POB; thence continuing N 89 05 18" E, a distance of 1300.00 feet; thence S 0 54 42" E, a distance of 200.00 feet; thence S 89 05 18" W a distance of 1300.00 feet; thence N 0 54 42" W, a distance of 200.00 feet to the POB; containing 5.97 acres more or less.

A parcel of land lying within the southerly portion of Lot 7, Block 4 of Lake Suzy Estates as reccorded in plat book 9, page 23 of the public records of DeSoto County, Fla. more particulary described as follows:

Commencing at the Southwest corner of Section 32, Township 39S, Range 23E in DeSoto County, Fla; thence, S89"47"33"E along the southerly boundry of said section 32, a distance of 405.64 feet to the easterly right-of-way of Kings Highway; thence N24"58'51"E along the easterly right-of-way of Kingsway a distance of 2216.28 feet to a point on a curve of a curve concave to the northeast, having a radius of 25.00 feet and a radial bearing of S65"01"09"E, said point being the POINT OF BEGINNING; thence south and east along the arc of said curve through a central angle of 111"16"36", a distance of 48.55 feet to a point on a curve of a curve concave to the northwest having a radius of 200.00 feet and a radial bearing of N3"42"15"E; thence along the arc of said curve through a central angle of 38"44"20", a distance of 135.224 feet; thence S89"52"42"W a distance of 148.78 feet to the POINT OF BEGINNING.

EXHIBIT "A" TO LEASE

INITIALS OF DALLAS SHEPARD:
INITIALS OF JOHN LIHVARCIK:



Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 98-093-1-1 iption:

Description:

ADDENDUM TO LEASE

087 A

This Addendum is entered into between the parties to amend the terms and provisions of a certain Lease between ATP LAND, LLC ("Landlord") and Lake Suzy Utility, Inc. ("Tenant"), executed on the same date as this Addendum, to which this Addendum is attached:

The entire Lease shall be amended to reflect that the Landlord is ATP LAND, LLC, a Florida Limited Liability Company; ATP LAND, LLC, shall be substituted wherever the Lease refers to "Dallas Shepard" or any assignee of Dallas Shepard.

The "Commencement Date," meaning the beginning of the term of the lease, is defined as June 1, 2005.

Paragraph 20 of the Lease, titled "Notices," is amended to reflect that Notices given to the Tenant shall be delivered by certified or registered mail, return receipt requested, to:

Aqua Utilities, Inc.
ATTN: Legal Department
762 West Lancaster Avenue
Bryn Mawr, Pennsylvania 19010

Lake Suzy Utility, Inc. ATTN: Legal Department P.O. Box 490310 Leesburg, Florida 34230

ATP LAND, LLC 12408 SW Sheri Avenue Lake Suzy, Florida 34269

Paragraph 29 of the Lease, entitled "Obligations of Tenant on Termination," is amended so that the word "Sarasota" is stricken, and the word "Desoto" substituted in its stead, in the last line of said Paragraph.

· · · · · · · · · · · · · · · · · · ·	
LANDLORD:	
ATP LAND, LLC	
BY:	
DALLAS SHEPARD MANAOING MEMBER	WITNESS AS TO LANDLORD
	WITNESS AS TO LANDLORD
	MILITED AS TO LANDEOND

SOURCE (QU)

17-9.27

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

	Description:
STATE OF FLORIDA: COUNTY OF DESOTO:	
The foregoing instrument November, 2007, by DALLAS SHE me, or who produced as identification.	was acknowledged before me this day of EPARD, who (check one) is personally known to
	Notary Public, State of Florida at Large
	My Commission No.:
	My Commission Expires:
TENANT:	
LAKE SUZY UTILITY, INC.	
ВҮ:	
JOHN H. LIHVARCIK VICE PRESIDENT	WITNESS AS TO TENANT
	WITNESS AS TO TENANT
STATE OF FLORIDA: COUNTY OF DESOTO:	
The foregoing instrument v November, 2007, by JOHN H. LIHV me, or who produced as identification.	was acknowledged before me this day of ARCIK, who (check one) is personally known to
	Notary Public, State of Florida at Large
	My Commission No.:
	My Commission Expires:

SOURCE______PBC

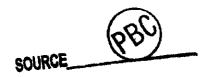
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Aqua Utilities Florida, Inc.
Rate Case Andlt
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-1-1
Description:

8/7/08

EXHIBIT "C" TO SETTLEMENT AGREEMENT

RECEIPT OF RENT



Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Did 980121-WS; ACN 08-093-1-1

Description:

RECEIPT OF RENT

28/7/08

ATP LAND, LLC, hereby acknowledges the receipt of \$30,000.00 from Lake Suzy Utility, Inc., to represent the sum of rent due from Lake Suzy Utility, Inc., from June 1, 2005, through May 31, 2008, under the Lease for certain property in DeSoto County, Florida, executed on the same date as this Receipt, and acknowledge that, as of the execution of this Receipt, Lake Suzy Utility, Inc., is not in default under said Lease by reason of non-payment of rent or late payment of rent through May 31, 2008.

DALLAS SHEPARD	DATE	
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Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2087
Dkt 080121-WS; ACN 08-093-1-1
Description:

B\$ 7/08

EXHIBIT "D" TO SETTLEMENT AGREEMENT

RECEIPT OF SUMS FOR COMPENSATION OF CLAIMS OF DALLAS SHEPARD



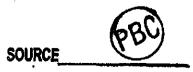
Aqua Utilitles Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 080121-WS; ACN 08-093-1-1 Description:

RECEIPT OF SUMS IN SETTLEMENT OF LAWSUIT

I, Dallas Shepard, hereby acknowledge the receipt of \$30,000.00 from Lake Suzy	08/1/08
Utility, Inc., which represents all sums due me by any reason of damages, attorney fees,	
costs, or expenses, by reason of any of the facts or circumstances alleged in the	
Complaint of the lawsuit filed in the Circuit Court of DeSoto County, Florida, styled	
Dallas Shepard v. Lake Suzy Utility, Inc., et al., in case number 2005-CA-001120.	

DALLAS SHEPARD

DATE



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

80/7/08

EXHIBIT "E" TO SETTLEMENT AGREEMENT

RELEASES



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

RELEASE

08/7/08

KNOW ALL PERSONS BY THESE PRESENTS that DALLAS SHEPARD (hereinafter referred to as "Releaser"), for ten dollars (\$10.00) and other good and valuable consideration, receipt of which is hereby acknowledged, does hereby and by these presents, and for anyone claiming by, through or under Releaser, fully remise, release, acquit, and forever discharge AQUA UTILITIES, INC., and LAKE SUZY UTILITY, INC., (collectively referred to herein as "Releasee") of and from any and all rights, claims, demands, damages, actions, and causes of action related to the Releaser's damages and/or attorney fees which Releaser may have had, may now have, or may hereafter have, against the said Releasee by reason of any of the facts, circumstances, allegations or counts contained in any pleading filed in Shepard v. Aqua Utilities Florida, Inc., et al, filed in the Twelfth Judicial Circuit Court in and for DeSoto County, Florida, in case number 2005-CA-001120.

IN WITNESS V	VHEREOF, the und	ersigned has hereunto set his hand and seal this
day of	, 2007.	
Signed in the presence	of:	•
WITNESS Print Name:		DALLAS SHEPARD
		State of Florida) County of DeSoto)
WITNESS		
Print Name:		Subscribed and sworn to before me, a Notary Public of said County and State, by Dallas
		Shepard, who presented
		as proof of his identity, on
		this the day of, 2007.
		7.11
		Notary Public
•		My Commission No.: My Commission Expires:
		Commission Dapass.

SOURCE ROLL

17-9.34

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

RELEASE

Description:

KNOW ALL PERSONS BY THESE PRESENTS that LAKE SUZY UTILITY, INC., a Florida Corporation, and AQUA UTILITIES, INC., a Pennsylvania Corporation, (hereinafter collectively referred to as "Releaser"), for ten dollars (\$10.00) and other good and valuable consideration, receipt of which is hereby acknowledged, does hereby and by these presents, and for anyone claiming by, through or under Releaser, fully remise, release, acquit, and forever discharge, DALLAS SHEPARD (referred to herein as "Releasee") of and from any and all rights, claims, demands, damages, actions, and causes of action related to the Releaser's damages and/or attorney fees which Releaser may have had, may now have, or may hereafter have, against the said Releasee by reason of any of the facts, circumstances, allegations or counts contained in any pleading filed in Shepard v. Aqua Utilities Florida, Inc., et al., filed in the Twelfth Judicial Circuit Court in and for DeSoto County, Florida, in case number 2005-CA-001120.

The individuals signing this Release on behalf of their respective corporations warrant that they have full authority to bind their Corporations to the terms of this Release.

IN WITNESS WHEREOF, the undersigned has hereunto set his or her hand and seal this day of ______, 2007. Signed in the presence of: LAKE SUZY UTILITY, INC. WITNESS PRINT NAME: Print Name: WITNESS State (Commonwealth) of _____ Print Name: County of Subscribed and sworn to before me, a Notary Public of said County and State, by , who presented proof of his or her identity, on this the of ,2007. Notary Public My Commission No.: My Commission Expires: - 1 -

Aqua Utilities Florida, Inc. Rate Case Audit Historical Year Ended December 31, 2007 Dkt 089121-WS; ACN 08-093-1-1

Description:

Signed in the presence of:	AQUA UTILITIES, INC.
WITNESS	BY:
Print Name:	
	TITLE:
WITNESS	State (Commonwealth) of)
Print Name:	
	Subscribed and sworn to before me, a Notary Public of said County and State, by
	, who presented as
	proof of his or her identity, on this the day
	of, 2007.
	Notary Public
	My Commission No.:
	My Commission Expires:



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

68/7/08

EXHIBIT "F" TO SETTLEMENT AGREEMENT

JOINT STIPULATION FOR DISMISSAL OF LAWSUIT

SOURCE______

17-4.37

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

IN THE CIRCUIT COURT FOR THE TWELFTH JUDICIAL CIRCUIT IN AND FOR DESOTO COUNTY, FLORIDA

DALLAS SHEPARD, Plaintiff, B8/7/08

v.

CASE NO.: 2005-CA-001120

AQUA UTILITIES FLORIDA,
INC., a Florida Corporation, f/k/a
AQUA AMERICA FLORIDA,
INC., and/or AQUA SOURCE,
INC., successor to AQUA SOURCE
UTILITY, INC., and LAKE
SUZY UTILITY, INC., a
Florida Corporation,
Defendants.

And

LAKE SUZY UTILITY, INC., Counter-Plaintiff,

v.

DALLAS SHEPARD, Counter-Defendant.

JOINT STIPULATION FOR DISMISSAL (WITH PREJUDICE)

COMES the parties, by and through undersigned counsel, and would respectfully request that this Court dismiss the Complaint and Counter-complaint in this matter, and any amendment thereof, with prejudice, and order that each party bear their own costs, expenses and attorney fees, and render a certain Lis Pendens filed in this matter and recorded in Book 573, Page 2943, of the Official Records of DeSoto County, Florida, be rendered null and void and of no further force and effect.

WHEREFORE, the parties would respectfully request that this Court enter a Final

SOURCE_PBC____

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17-9.38

Rate Case Audit Historical Year Ended December 31, 2007 Judgment of Dismissal in this matter. Description

ACN 08-093-1-1

Aqua Utilities Florida, Inc.

KELLER LAW OFFICE, P. A.

EUGENE E. WALDRON, JR., P. A.

20/r/89

Pamela D. Keller, Esq. Florida Bar No.: 082627 110 Sullivan Street, Suite 112 Punta Gorda, Florida 33950 941-505-2555 Attorney for Dallas Shepard

Paul Bennett Seusy, Esquire Florida Bar No.: 0690252 124 North Brevard Avenue Arcadia, Florida 34266 863-494-4323

Attorneys for Defendant Lake Suzy Utility, Inc.

FINAL JUDGMENT OF DISMISSAL (WITH PREJUDICE)

Upon the foregoing Joint Stipulation of the Parties, this action is hereby DISMISSED, with prejudice, as to all parties. It is further ORDERED AND ADJUDGED that each party shall bear their own costs, expenses, and attorney fees. It is further ORDERED AND ADJUDGED that a certain Notice of Lis Pendens filed in this matter and recorded in Book 573, Page 2943, of the Official Records of DeSoto County, Florida, is hereby rendered null and void and of no further force or effect upon the real property described therein.

DONE AND ORDERED IN	I CHAMBERS IN ARCADIA,	DESOTO COUNTY,
FLORIDA, ON THIS THE	DAY OF	, 2007.

JAMES S. PARKER CIRCUIT COURT JUDGE

CC: Pamela Keller, Esq. Paul Bennett Seusy, Esq.

SOURCE

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17-9.39