

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

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

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P.O. Drawer 810
Tallahassee, FL 32302-0810

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

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

COM SH
ECR _____
GCL _____
OPC _____
RCP _____
SSC _____
SGA _____
ADM _____
CLK _____


RALPH R. JAEGER, SENIOR ATTORNEY
FLORIDA PUBLIC SERVICE COMMISSION
Gerald L. Gunter Building
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Tallahassee, Florida 32399-0850
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DOCUMENT NUMBER-DATE

10130 OCT 27 08

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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

DOCUMENT NUMBER-DATE
10130 OCT 27 08
FPSC-COMMISSION CLERK

DIRECT TESTIMONY OF DEBRA M. DOBIAC

1
2 **Q. Please state your name and business address.**

3 A. My name is Debra M. Dobiac and my business address is 2540 Shumard Oak
4 Blvd., Tallahassee, Florida, 32399.

5
6 **Q. By whom are you presently employed and in what capacity?**

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

9
10 **Q. How long have you been employed by the Commission?**

11 A. I have been employed by the Commission since January, 2008.

12
13 **Q. Briefly review your educational and professional background.**

14 A. I have a Bachelor of Arts degree in Accounting from Lakeland College. Prior to
15 my work at the Commission I worked for six years in internal auditing at the Kohler
16 Company and First American Title Insurance Company as well as approximately 11 years
17 of accounting manager and controller experience.

18
19 **Q. Please describe your current responsibilities.**

20 A. Currently, I am a Professional Accountant with the responsibilities of assisting in
21 the audits of regulated companies and working as an audit manager on small, focused
22 audits.

23
24 **Q. What is the purpose of your testimony today?**

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

DOCUMENT NUMBER - D81E
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FPSC-COMMISSION CLERK

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

8
9 **Q. Were you responsible for the audit procedures related to these issues?**

10 **A. Yes.**

11

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

14 **A. Audit Finding 1**

15 Audit Finding 1 addresses the Lake Suzy water system rate base. The Utility
16 balance for Utility Plant in Service (UPIS) for the Lake Suzy water system as of
17 December 31, 2007 was \$905,752. We requested supporting documentation for a sample
18 of plant additions. The Utility did not provide supporting documentation for \$534,219 in
19 plant additions. Therefore, I recommend that this amount be removed from UPIS. This
20 further results in a decrease to accumulated depreciation of \$108,901 and depreciation
21 expense of \$13,417. Since a portion of these plant in service assets are contributed
22 property, CIAC should also be decreased by \$137,077, accumulated amortization of
23 CIAC should be decreased by \$8,891, and amortization expense should be decreased by
24 \$3,188. The audit work papers that are associated with Audit Finding 1 and 2 are filed
25 with my testimony and are identified as Exhibit DMD-1.

1 **Audit Finding 2**

2 Audit Finding 2 discusses the Lake Suzy wastewater system rate base. The Utility
3 balance for UPIS for the Lake Suzy wastewater system at December 31, 2007 was
4 \$2,264,137. We requested supporting documentation for a sample of plant additions.
5 The Utility did not provide supporting documentation for \$1,119,520 in plant additions.
6 Therefore, I recommend that this amount be removed from UPIS. This further results in
7 an adjustment to accumulated depreciation of \$359,506 and depreciation expense of
8 \$36,147.

9
10 **Audit Finding 3**

11 Audit Finding 3 discusses the Rosalie Oaks and Village Water water and
12 wastewater systems. The Rosalie Oaks water and wastewater systems were
13 grandfathered-in pursuant to FPSC Order No. PSC-98-0381-PAA-WS, issued March 6,
14 1998. The Utility provided an original cost study that was conducted as of December 31,
15 2005. The Village Water water and wastewater systems were grandfathered-in pursuant
16 to FPSC Order No. PSC-99-1882-PAA-WS, issued September 21, 1999. The Utility
17 provided an original cost study that was conducted as of December 31, 2004. The plant
18 balances in the original cost study do not match the balances contained in the MFRs.

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

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

1 **Audit Finding 4**

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

8 However, subsequent to the issuance of the audit report, the Utility provided
9 additional supporting documentation to support the \$329,672. The Utility documented in
10 its response that \$258,695 was included in the prior order, but not booked until a later
11 period. The utility also provided a capital project schedule to support an addition of
12 \$127,482. The difference is related to retirements. These adjustments would also need to
13 include an adjustment to accumulated depreciation and depreciation expense.

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

19 For the Sebring Lakes water system, the Utility included in the MFR \$10,670 in
20 Account 331 Transmission and Distribution Mains, \$3,222 in Account 333 Services, and
21 \$6,230 in Account 334 Meters and Meter Installation. These amounts were unsupported
22 additions noted in a prior docket but excluded from rate base in Commission Order No.
23 PSC-02-0651-PAA-WU, issued May 13, 2002, in a transfer application proceeding
24 (Docket No. 011401-WU). Therefore, these amounts should also be removed from the
25 current filing. The related adjustment to accumulated depreciation is a reduction of

1 \$4,005 and a corresponding reduction to depreciation expense of \$640.

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

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

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

16

17 **Audit Finding 5**

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

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

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

10

11 **Audit Finding 11**

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

17 This amount also represents a replacement. In Order No. PSC-03-1250-PAA-
18 WU, issued November 6, 2003, in Docket No. 030250-WU, In re: Application for staff-
19 assisted rate case in Pasco County, by Floralino Properties, Inc. , and Order No. PSC-01-
20 1574-PSS-WS, issued July 30, 2001, in Docket No. 000584-WS, In re: Application for a
21 staff-assisted rate case in Martin County by Laniger Enterprises of America, Inc., the
22 Commission found that, where original cost is not available for a retirement, 75 percent of
23 the replacement cost is a reasonable estimate of original cost. Therefore, 75 percent of the
24 \$4,986 should be considered the original cost to be retired.

25

1 **Audit Finding 18**

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

- 7 • 5.97 acres was included in rate base at a value of \$62,381,
- 8 • 19.55 acres was valued at \$294,856 but was reduced by \$94,656 to reflect the 6.32
9 acres held for future use, for an adjusted balance of \$200,200,
- 10 • Net land value for the 19.20 acres (5.97 + 19.55 – 6.32) of \$262,581.

11 In June 2005, the prior owner of the Utility entered into litigation proceedings
12 with Aqua regarding the wastewater land. In December, 2007, as part of a settlement
13 agreement regarding this litigation, the Utility sold the 5.97 acres to Mr. Dallas Shepard
14 for \$100,000. The settlement agreement also required Aqua to pay annual rent of
15 \$10,000, and required retroactive payments beginning in June 2005.

16 **Land Value**

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

21 At December 31, 2007, the Utility's general ledger reflected a land balance of
22 \$269,366, which reflects the November 30, 2007 balance of \$442,800 less the Utility-
23 calculated land value of \$173,434. The MFRs included a thirteen-month average of
24 \$429,459, which includes the land sold in the balance for the majority of the year.

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

1 order as well as the sale of the land. The year-end balance should reflect the value of the
2 remaining acres, as stated above, as \$200,200. The 13-month average for land should
3 also be adjusted to remove all of the land sold for the entire year. Otherwise, the utility
4 will earn a return on a portion of the land sold as well as pay rent on the land for the year.
5 Using the Commission approved balances, the 13-month average balance should be
6 \$200,200. If the land cost is included in the 13-month average, the rent expense should
7 be reduced for the number of months that the balance is included in average rate base, so
8 there is no double recovery.

9 Gain/Loss on Sale of Land

10 As part of the sale of the land, the Utility incurred legal and other costs of
11 \$33,649. This results in net proceeds from the sale of \$66,352 (\$100,000 - \$33,649.) The
12 Utility valued the land at \$173,434 at the time of the sale and calculated a loss on the sale
13 of \$107,083 (\$173,434 - \$66,352). However, staff believes that the net proceeds should
14 be compared to the value included in rate base in the prior order and recommends that a
15 gain occurred on the sale, in the amount of \$3,934 (\$66,352 - \$62,381).

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

23 Rental of Building/Real Property

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

- 1 • \$11,066, amortization of the loss for the period June 2005 through December
2 2007,
3 • \$15,833, rent for the period June 2005 through December 2006,
4 • \$10,000, rent for the year ended December 31, 2007.

5 As recommended above, I believe that there is a gain on the sale of the land, so the
6 amortization expense should be removed from the expense. If the Commission approves
7 the gain and it is amortized over the same 25-year period, only twelve months of the
8 amortization should be included in the test year. This would result in removing the
9 \$11,066 and reflecting \$157 as the amortization of the gain.

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

14 **Land Lease**

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

20
21 **Q. Does this conclude your testimony?**

22 **A. Yes.**
23
24
25

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

07/29/08

**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 Shurmond Oak Blvd.
 Tallahassee, FL 32399-0850
 ddobiac@psc.state.fl.us

AUDIT MANAGER: Charleston Winston PREPARED BY: _____

REQUEST NUMBER: 15 DATE OF REQUEST: June 24, 2008

REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: July 1, 2008

AUDIT PURPOSE Rate Case Review, DKT #080121-WS, ACN 08-093-1-1

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: ? INCIDENT TO INQUIRY ? OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Upon review of the 83 systems of AUF plant-in-service, I noted 13 systems that had variances between my audited amounts and the AUF MFRs/CPRs. My audited amounts start from the last appropriate rate case issued order and subsequent annual reports.

Please see the attached worksheets noting the variances, and provide explanations.

Thank you.

And, please call me, 850-413-6475, to discuss if you have questions.

See WPs 16-1.4, 16-2.4, 16-3.3, 16-4.3, 16-5.2,
16-6.3, 16-7.3, 16-8.4, 16-10.3, 16-11.5,
16-12.4, 16-17.4, + 16-18.4. A

TO: AUDIT MANAGER

DATE: July 8, 2008

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3) ? AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Ronald J. Prosero for Robert Griffin
(Signature and title of respondent)

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

SOURCE is Referenced

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

B 8/16/08

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

WORK PERFORMED:

- 1) 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.*
- 3) 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 1.
- 3) Noted that Lake Suzy - Wastewater's MFR plant in service balance included assets without proper supporting documentation. See Audit Finding 2.
- 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

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

Description:

Plant in Service

07/29/18

	County	System	For Test Year Ending December 31, 2007					
			Audit PIS	variance	MFR	CPR	GL	
1	ALACHUA	W ARREDONDO ESTATES	515,749	(155)	515,874	515,874	515,875	16-1
2	ALACHUA	W ARREDONDO FARMS						
3	ALACHUA	WW ARREDONDO FARMS	306,292	19,142	287,150	287,150	287,150	16-2
4	BREVARD	W KINGSWOOD	16,583	-	16,582	16,583	16,583	
5	BREVARD	W OAKWOOD	62,724	(1)	62,724	62,724	62,724	
6	HIGHLANDS	W LAKE JOSEPHINE	823,497	(204)	823,497	823,497	823,497	16-3
7	HIGHLANDS	W LEISURE LAKES	568,348	(1)	568,349	568,349	568,349	
8	HIGHLANDS	WW LEISURE LAKES	351,246	-	351,246	351,246	351,246	
9	HIGHLANDS	W SEBING LAKES	425,288	(20,123)	425,288	425,288	425,288	16-4
10	LAKE	W CARLTON VILLAGE	604,186	1	604,186	604,186	604,186	
11	LAKE	W EAST LAKE HARRIS ESTATES	526,756	(1)	526,756	526,756	526,756	
12	LAKE	W FERN TERRACE	116,851	-	116,851	116,851	116,851	
13	LAKE	W FRIENDLY CENTER	20,412	-	20,412	20,412	20,412	
14	LAKE	W GRAND TERRACE	143,070	-	143,070	143,070	143,070	
15	LAKE	W HAINES CREEK	89,841	-	89,840	89,841	89,841	
16	LAKE	W HOBBY HILLS	57,474	1	57,474	57,474	57,474	
17	LAKE	W HOLIDAY HAVEN	69,099	-	69,099	69,099	69,099	
18	LAKE	WW HOLIDAY HAVEN	793,128	1	793,128	793,128	793,128	
19	LAKE	W IMPERIAL MOBILE TERRACE	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	280,241	1,118	279,125	289,561	279,126	16-5
22	LAKE	WW J. SWIDERSKI - KINGS COVE	400,084	663	399,419	468,977	399,419	16-6
23	LAKE	W J. SWIDERSKI - SUMMIT CHASE	241,883	-	241,883	152,958	152,957	16-7
24	LAKE	WW J. SWIDERSKI - SUMMIT CHASE	323,991	-	323,991	323,991	323,991	
25	LAKE	W MORNINGVIEW	110,131	(1)	110,131	110,131	110,131	
26	LAKE	WW MORNINGVIEW	172,207	-	172,207	172,207	172,207	
27	LAKE	W PALMS MOBILE HOME PARK	117,244	(1)	117,245	117,246	117,246	
28	LAKE	W PICCIOLA ISLAND	128,830	1	128,830	128,830	128,830	
29	LAKE	W PINEY WOODS	389,320	-	389,320	389,320	389,320	
30	LAKE	W QUAIL RIDGE	169,584	-	169,584	169,584	169,584	
31	LAKE	W RAVENSWOOD	46,237	201	46,237	46,237	46,237	16-8
32	LAKE	W SILVER LAKE ESTATE / WESTERN SHORES	2,261,042	4	2,261,042	2,261,042	2,261,042	16-9
33	LAKE	W SKYCREST	162,282	1	162,281	162,282	162,282	
34	LAKE	W STONE MOUNTAIN	17,394	1	17,394	17,394	17,394	
35	LAKE	W VALENCIA TERRACE	274,590	2	274,590	274,590	274,590	
36	LAKE	WW VALENCIA TERRACE	475,094	(1)	475,094	475,094	475,094	
37	LAKE	W VENETIAN VILLAGE	250,525	(1)	250,525	250,525	250,525	
38	LAKE	WW VENETIAN VILLAGE	332,370	3	332,370	332,370	332,370	
39	LEE	WW SOUTH SEAS	3,580,130	-	3,580,130	3,580,130	3,580,130	
40	MARION	W OCALA OAKS	2,905,633	-	2,905,633	2,905,633	2,905,633	
41	ORANGE	W TANGERINE	898,531	-	898,531	898,531	898,531	
42	PALM BEACH	W LAKE OSBORNE ESTATES	144,738	(3,289)	144,738	144,738	144,738	16-10
43	PASCO	W JASMINE LAKES	1,070,176	3,390	1,070,176	1,070,176	1,070,176	16-11
44	PASCO	WW JASMINE LAKES	3,242,620	7,942	3,242,620	3,242,620	3,242,620	16-12
45	PASCO	W PALM TERRACE	294,591	-	294,591	294,591	294,591	
46	PASCO	WW PALM TERRACE	1,363,677	-	1,363,677	1,363,677	1,363,677	
47	PASCO	W ZEPHYR SHORES	241,370	1	241,370	241,370	241,370	
48	PASCO	WW ZEPHYR SHORES	352,483	-	352,483	352,483	352,483	
49	POLK	W GIBSONIA ESTATES	355,865	-	355,865	355,865	355,865	
50	POLK	W LAKE GIBSON ESTATES	715,711	-	715,711	715,711	715,711	
51	POLK	WW LAKE GIBSON ESTATES	2,577,641	-	2,577,641	2,577,641	2,577,641	
52	POLK	W ORANGE HILL / SUGAR CREEK	230,250	1	230,250	230,250	230,250	
53	POLK	W ROSALIE OAKS	84,592	-	84,592	84,592	84,592	
54	POLK	WW ROSALIE OAKS	298,126	-	298,126	298,125	298,125	
55	POLK	W VILLAGE WATER	303,274	-	303,274	303,274	303,274	16-13
56	POLK	WW VILLAGE WATER	1,088,106	-	1,088,106	1,088,106	1,088,106	
57	PUTNAM	W BEECHER'S POINT	197,591	(1)	197,591	197,591	197,591	
58	PUTNAM	WW BEECHER'S POINT	388,040	-	388,040	388,040	388,040	
59	PUTNAM	W HERMIT'S COVE	628,160	-	628,160	628,160	628,160	
60	PUTNAM	W INTERLACHEN LAKES ESTATES	158,360	(1)	158,360	158,360	158,360	16-14
61	PUTNAM	W PALM PORT	136,514	-	136,514	136,514	136,514	

(A) Adjustment for expensed item that should be capitalized is not included in the PIS part of the rate case.

As Referenced

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

Description: Plant & Service

7/29/08

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

	County	System	For Test Year Ending December 31, 2007					
			Audit	variance	AUF			
			PIS		MFR	CPR	GL	
62	PUTNAM	WW PALM PORT	296,024	-	296,024	296,024	296,024	
63	PUTNAM	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	
65	PUTNAM	W RIVER GROVE	137,815	-	137,815	137,816	137,816	
66	PUTNAM	W SILVER LAKE OAKS	117,108	(2)	117,110	117,111	117,111	
67	PUTNAM	WW SILVER LAKE OAKS	110,973	-	110,973	110,973	110,973	
68	PUTNAM	W ST JOHNS HIGHLANDS	29,347	-	29,347	29,347	29,347	
69	PUTNAM	W WELAKA - SARATOGA HARBOUR	233,461	-	233,461	233,461	233,461	
70	PUTNAM	W WOOTENS	88,589	(1)	88,590	88,590	88,590	
71	SEMINOLE	W CHULUOTA	4,649,136	-	4,649,136	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	198,937	16-15
76	SUMTER	WW THE WOODS	139,323	-	139,323	139,323	139,323	
77	VOLUSIA	W JUNGLE DEN	27,356	-	27,356	27,356	27,356	
78	VOLUSIA	WW JUNGLE DEN	493,135	-	493,135	493,136	493,136	
79	VOLUSIA	W TOMOKA	257,190	-	257,190	257,191	257,191	
80	WASHINGTON	W SUNNY HILLS	3,434,147	-	3,434,147	3,434,147	3,434,147	16-16
81	WASHINGTON	WW SUNNY HILLS	631,780	-	631,780	631,780	631,780	
82	DESOTO	W LAKE SUZY	716,362	(189,390)	905,752	905,750	905,750	16-17
83	DESOTO	WW LAKE SUZY	1,759,505	(506,634)	2,266,137	2,264,136	2,262,012	16-18
			55,759,819	(685,716)	56,445,535	56,354,610	56,360,078	
					MFR vs CPR	90,925		
					MFR vs GL	85,457		

SOURCE As referenced

2/3/08

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
 Plant in Service

Description	Test Period		12/31/1996		12/31/1997		12/31/1998	
	Additions	Retirements	Additions	Retirements	Additions	Retirements	Additions	Retirements
301 Organization	-	-	-	-	-	-	-	-
302 Franchises	-	-	-	-	-	-	-	-
303 Land	1,150	-	1,150	-	1,150	-	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 Means	-	-	-	-	-	-	-	-
310 Power Generation Equip.	-	-	-	-	-	-	-	-
311 Pumping Equip.	-	-	-	-	-	-	-	-
320 Water Treatment Equip.	-	-	-	-	-	-	-	-
330 Distribution Reservoirs	-	-	-	-	-	-	-	-
331 Transmission and Distribution Maint	-	-	-	-	-	-	-	-
332 Services	165,888	513	166,403	513	166,403	513	166,403	513
333 Services	2,613	676	3,289	676	3,289	676	3,289	676
334 Meters and Meter Install.	27,942	235	28,177	235	28,177	235	28,177	235
335 Hydrants	39,747	-	39,747	-	39,747	-	39,747	-
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-
339 Other Plant And Misc.	7,897	679	7,897	679	7,897	679	7,897	679
340 Office Furniture & Equip.	511	-	1,190	-	1,190	-	1,190	-
341 Trans. Equip.	6,857	27,411	6,171	27,897	27,897	-	27,897	-
342 Sign. Equip.	-	-	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	1,174	377	1,551	-	1,551	-	1,551	-
344 Lab Equip.	-	-	-	-	-	-	-	-
345 Power Operated Equip.	-	-	-	-	-	-	-	-
346 Communication Equip.	-	-	-	-	-	-	-	-
347 Misc. Equip.	-	-	-	-	-	-	-	-
348 Other Temple Plant Water Plant	-	-	-	-	-	-	-	-
TOTAL	278,485	29,893	6,171	302,207	302,207	302,207	132,423	132,423

Source: Docket 080799-WS, FSC-07-4548-POF-WS
 Issued 3/12/1997

as per order: 277,534
 avg util: 277,534
 as per utility: 301,244
 Variance: 23,710

491,595

SOURCE As referenced

5/23/12
D

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: Plant in Service

16-17.1

Description	12/31/1999			Adjustments & Retirements		12/31/2000			Adjustments & Retirements		12/31/2002	
	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	
301 Organization	132,423	-	-	132,423	-	-	132,423	-	-	132,423	-	
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	
303 Land	1,150	-	-	1,150	-	-	1,150	-	-	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	-	
335 Hydrants	39,747	-	(14,617)	54,364	-	-	54,364	-	-	54,364	8,700	
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	
339 Other Plant And Misc.	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)	3,558	-	-	3,558	-	(17)	3,575	-	
344 Lab Equip	-	-	-	-	-	-	-	-	-	-	-	
345 Power Operated Equip.	-	-	-	-	-	-	-	-	(354)	354	-	
346 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	
347 Misc. Equip.	-	-	-	-	-	-	-	-	-	-	-	
348 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	
Water Plant	434,630	2,225	-	436,855	7,255	-	444,110	11,476	36,087	419,499	70,955	

Source: Docket 968799-WS, PSC-97-0548-FOR-WS
Issued 5/12/1997

as per order: 624,018 626,243 633,498 608,887
avg adj: [redacted] [redacted] [redacted] [redacted]

SOURCE AS REFERENCED

9/26/06
D

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: Plant in Service

16-17.2

Description	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization	132,423	-	-	-	-	-	-	-	-	-	-	-
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	-
303 Land	-	1,150	-	-	1,150	-	-	1,150	-	-	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	-	-	218	-	-	218	-
310 Power Generation Equip.	-	-	-	-	-	-	-	-	-	-	-	-
311 Pumping Equip.	-	-	-	-	-	368	-	368	-	-	368	-
320 Water Treatment Equip.	-	366	-	-	366	-	-	366	-	-	366	-
330 Distribution Reservoirs	-	-	-	-	-	-	-	-	9,497	-	9,497	4,130
331 Transmission and Distribution Mains	-	335,478	-	-	335,478	249,550	-	585,028	24,557	2,347	607,238	7,509
333 Services	-	20,140	-	-	20,140	1,097	-	21,237	-	-	21,237	-
334 Meters and Meter Install.	-	47,674	-	-	47,674	11,464	-	59,138	11,431	1,048	69,521	106,930
335 Hydrants	-	63,064	-	-	63,064	-	-	63,064	-	-	63,064	-
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-
339 Other Plant And Misc.	-	(182,454)	-	-	(182,454)	-	-	(182,454)	-	-	(182,454)	-
340 Office Furniture & Equip.	-	5,028	-	-	5,028	-	-	5,028	-	-	5,028	1,398
341 Trans. Equip.	-	38,532	-	-	38,532	-	-	38,532	-	38,532	-	-
342 Store Equip.	-	-	-	-	-	-	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	-	3,575	-	-	3,575	-	-	3,575	-	-	3,575	-
344 Lab Equip.	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operated Equip.	-	354	-	-	354	-	-	354	-	-	354	-
346 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc. Equip.	-	-	-	-	-	-	-	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
Water Plant	132,423	358,031	-	-	358,031	262,479	-	620,510	45,485	41,927	624,068	119,967

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

as per order:
avg adj.:

547,419

547,419

2005
Annual Rpt
809,898

2006
Annual Rpt
813,456

Source As referenced

9/16/08
K
0

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: Plant in Service

16-17.3

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 Tunnels	-	-	-	-	-	-
309 Supply Mains	-	218	218	-	218	1
310 Power Generation Equip.	-	-	-	-	-	-
311 Pumping Equip.	-	368	368	-	368	(0)
320 Water Treatment Equip.	-	366	366	-	366	0
330 Distribution Reservoirs	-	13,627	13,628	(1)	13,628	(1)
331 Transmission and Distribution Mains	156	614,591	614,592	(1)	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	(0)
336 Backflow Prevention Devices	-	-	-	-	-	-
339 Other Plant And Misc.	-	(182,454)	7,897	(190,351)	7,897	(190,351)
340 Office Furniture & Equip.	-	6,426	6,170	256	6,170	256
341 Trans. Equip.	-	-	-	-	-	-
342 Stores Equip.	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	-	3,575	3,575	-	3,575	0
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		905,750	

Source: Docket 968799-R/S, PSC-07-0548-POF-WS
Issued 5/12/1997

as per order:
avg adj.:

2007	
Annual Rpt	MFR
905,750	942,783
Allocations	
CPR	GL
905,750	905,750

See WP 16-17.4 for conclusion &

Source as referenced

paper 12-1-2006

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: Plant in Service

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	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-
307 Wells & Springs	-	-	-	-	-
308 Infiltration Galleries and Tunnels	-	-	-	-	-
309 Supply Mains	218	218	-	218	1
310 Power Generation Equip.	-	-	-	-	-
311 Pumping Equip.	368	368	-	368	(3)
320 Water Treatment Equip.	366	366	-	366	0
330 Distribution Reservoirs	13,627	13,628	(1)	13,628	(1)
331 Transmission and Distribution Mains	614,591	614,592	(1)	614,592	(1)
333 Services	21,237	21,237	-	21,237	(5)
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	-	-	-	-	-
339 Other Plant And Misc.	(182,454)	7,897	(190,351)	7,897	(190,351)
340 Office Furniture & Equip.	6,426	6,170	256	6,170	256
341 Trans. Equip.	-	-	-	-	-
342 Stores Equip.	-	-	-	-	-
343 Tools, Shop and Garage Equip.	3,575	3,575	-	3,575	0
344 Lab Equip.	-	-	-	-	-
345 Power Operated Equip.	354	354	-	354	0
346 Communication Equip.	-	-	-	-	-
347 Misc. Equip.	-	-	-	-	-
348 Other Tangible Plant	-	-	-	-	-
Water Plant	716,362	905,752		905,750	

22-11.6
+22-11.7

Per Doc Reg # 15:

It appears that the previous owners had additions, net of retirements of \$190,351 during 1997 & 1998 in account 339, which were reclassified 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-POF-WS
Issued 5/12/1997

2007	
Annual Rpt	MFR
905,750	942,783
Allocations	
CPR	GL
905,750	905,750

Note: Plant in Service is overstated in the MFR. See WP 16-19, 14. D6

As referenced

16-17.4

08/11/08

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

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Lake Saug
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description: Plant in service

Preparer: D.Doblar

10-17.5

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
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	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(218)
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT 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		TRANSMISSION & 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	Tranam. & Distribution Mains	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)	(443,382)
28	333.4	Services	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)	(15,873)
29	334.4	Meters & Meter Installations	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)	(32,487)
30	336.4	Hydrants	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)	(34,364)
31	336.4	Backflow Prevention														
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)	(7,897)
33		GENERAL PLANT														
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														
46	TOTAL		(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)	(534,219)
47		Subtotal Land & Land Rights														

10-19.14

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

SOURCE As Defaced

80/11/08
D

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

Florida Public Service Commission

Schedule of Water Depreciation Expense By Primary Account

Test Year Average balance

Lake Suzy

Docket No. 080121-WVS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water Sys #

AU #

Preparer: D.Dobiac

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

Per PSC Annual Rate Line	(1) Acct No.	(3) Account Name	(4) Jan	(5) Feb	(6) Mar	(7) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sep	(13) Oct	(14) Nov	(15) 12/2007	(16) YTD Balance
	1	INTANGIBLE PLANT													
0.0250	2	301.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0556	4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	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	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	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(6)
0.0500	13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0600	14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0556	15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	16	WATER 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	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0566	21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	22	TRANSMISSION & 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	(859)	(859)	(859)	(859)	(859)	(859)	(859)	(859)	(859)	(859)	(859)	(859)	(10,311)
0.0250	28	333.4 Services	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(397)
0.0500	29	334.4 Meters & Meter Installations	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(135)	(1,524)
0.0222	30	335.4 Hydrants	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(763)
0.0667	31	336.4 Backflow Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0400	32	339.4 Other Plant & Misc. Equipment	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(316)
	33	GENERAL PLANT													
0.0000	34	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	35	304.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	36	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1667	37	340.51 Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1667	38	341.5 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0566	39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0625	40	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0833	42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	43	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	45	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
46		TOTAL	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(13,417)

16-17.6

SOURCE As Referenced

ⓐ Depreciation Expense applicable to adjustments noted on UP 16-17.5. See audit finding 1 ⓐ

08/11/08
D.S./J.C.

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

Description: Plant in Service

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Water Sys #

AU #

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Preparer: D.Dobiac

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchisees														
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	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT 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		TRANSMISSION & 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)	(79,246)	(79,246)	(79,246)	(79,246)	(79,246)	(79,246)	(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)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(14,914)	(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														
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		GENERAL PLANT														
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														
46	TOTAL		(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)	(108,901)

16-19, 14

Note: The 13-month avg. balance for accumulated depreciation should be reduced by \$108,901. See audit finding 18

SOURCE As Reported

16-17.7

06/11/08

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

Florida Public Service Commission

Schedule of Water CIAC By Primary Account
Test Year Average balance
Lake Suzy
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description: Plant in Service

Preparer: D.Dobiac

16-17.8

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
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	308.2	Supply Mains														
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT 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		TRANSMISSION & 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	(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														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment														
37	340.61	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														
46		TOTAL	(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)

SOURCE As Released

note: the 13-month average for CIAC should be reduced by \$137,077. See audit + finding 1.

16-19,14

8/14/08

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

Description: Plant in Service

Florida Public Service Commission

Schedule of Water Amortization Expense By Primary Account

Test Year Average balance

Lake Suzy

Water Sys #

AU #

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Preparer: D.Dobias

Historical [X] Projected []

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

Per PSC Annual Rate Line	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Acct No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007
														YTD Balance
	1	INTANGIBLE PLANT												
0.0250	2	301.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-
0.0556	4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	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	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-
0.0333	10	307.2 Wells & Springs	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-
0.0256	12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-
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	WATER TREATMENT PLANT												
0.0000	17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
0.0313	18	304.3 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
0.0500	19	311.3 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0456	20	320.3 Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0556	21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	22	TRANSMISSION & DISTRIBUTION PLANT												
0.0000	23	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
0.0313	24	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
0.0500	25	311.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0256	26	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-
0.0233	27	331.4 Transm. & Distribution Mains	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(3,168)
0.0250	28	333.4 Services	-	-	-	-	-	-	-	-	-	-	-	-
0.0500	29	334.4 Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-
0.0222	30	335.4 Hydrants	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	31	336.4 Backflow Prevention	-	-	-	-	-	-	-	-	-	-	-	-
0.0400	32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	33	GENERAL PLANT												
0.0000	34	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	35	304.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	36	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.1667	37	340.51 Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.1667	38	341.5 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0556	39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0625	40	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0833	42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	43	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	45	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
	46	TOTAL	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(266)	(3,168) (A)

16-17.9

SOURCE As Referenced

(A) Amortization Expense applicable to adjustments noted on WP 16-17.8. See audit findings &

8/11/08
BCH

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

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. 080121-WS

Historical Test Year Ending December 31, 2007

Preparer: D.Dobiac

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	330.1	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	330.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements														
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment														
21	330.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & 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)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)	(8,891)
28	333.4	Services														
29	334.4	Meters & Meter Installations														
30	336.4	Hydrants														
31	338.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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														
46	TOTAL		(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)

16-19, 14

Note: The 13-month average for Accumulated Amortization of CIAC should be reduced by \$8891. See audit finding.

SOURCE As Referenced

16-17, 10

9/30/08
D

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

Description: Plant in Service

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

16-18

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 Structures	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												
366 Reuse Services												
367 Reuse Meters and Meter 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 Swers												
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			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 Plant												
	1,211,775	30,350	6,171	1,235,954			1,235,954			1,235,954	132,423	

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

as per order: 1,211,520
avg adj.: 1,211,520

as per utility: 478,195
Variance: 1,740,325
Land & CWIP, as per order

1,740,587
(304,262)

SOURCE AS REFERENCED

9/20/07
 110

AQUA UTILITIES FLORIDA, INC
LAKE SUZY
 Rate Case
 Dist 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
 Dist 080121-WS; ACN 08-093-1-1
 Description: Plant in Service

10-18-1

Description	12/31/1999			12/31/2000			12/31/2001			12/31/2002		
	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	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			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	-			-			-			-		
366 Reuse Services	-			-			-			-		
367 Reuse Meters and Meter Installations	-			-			-			-		
370 Receiving Wells	-		(45,000)	45,000			45,000			45,000		
371 Pumping Equipment	91,042		(2,000)	93,042			93,042	53,301	(15,960)	162,303	74,182	
374 Reuse Distribution Reservoirs	-			-			-			-		
375 Reuse Transmission and Distribution System	-			-			-			-		
380 Treatment and Disposal Equip.	96,485		(126,140)	222,625			222,625	59,917	(4,323)	286,865	16,382	
381 Plant Swans	-			-			-			-		
382 Outfall Sewer Lines	-			-			-			-		
389 Other Plant and Misc. Equip.	644,902		965,145	(320,243)			(320,243)		4,447	(324,690)		
390 Office Furniture and Equip.	2,718		(959)	3,677			3,677			3,677		
391 Transportation Equip.	6,852		(2,659)	9,511			9,511			9,511		
392 Stores Equip.	-			-			-			-		
393 Tools, Shop and Grage Equip.	14		(259)	273			273	4		277		
394 Lab Equip.	-			-			-			-		
395 Power Operated Equip.	1,363		(21,041)	22,404	1,494		23,898	80		23,978		
396 Communication Equip.	-			-			-			-		
397 Misc. Equip.	-			-			-			-		
398 Other Tangible Plant	-			-			-			-		
WasteWater Plant	1,368,377			1,368,377	1,964		1,370,341	192,236	(28,480)	1,391,057	170,758	

Source: Docket 968799-WS, PSC-97-0546-FOF-WS
 Issued 5/12/1997

as per order: 1,873,010 1,873,010 1,874,974 2,095,690
 avg adj.: 1,873,010 1,873,010 1,874,974 2,095,690

SOURCE As Referenced.

80/pe/v

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

Description: Plant in Service

16-18.2

Description	Retirements		Additions		Retirements		Additions		Adjustments & Retirements	
	12/31/2003		12/31/2003		12/31/2004		12/31/2005		12/31/2006	
351 Organization	132,423	-	-	-	-	-	-	-	-	-
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	646,466	-
355 Power Generation Equip.	-	464	-	-	464	-	464	44,635	45,099	-
360 Collection Sewers-Force	53,942	3,021	-	-	56,963	-	56,963	-	53,943	3,020
361 Collection Sewers-Gravity	258,474	-	-	-	258,474	-	258,474	-	261,494	(3,020)
362 Special Collecting Structures	70,810	-	-	-	70,810	-	70,810	-	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)	15,707	3,423	(1)	19,131	19,131	-
365 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-
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)	243,112	19,265	(1)	262,378	262,064	2,013
374 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
382 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-
389 Other Plant and Misc. Equip.	(324,690)	4,138	-	-	(320,552)	-	(320,552)	-	(320,552)	-
390 Office, Furniture and Equip.	3,677	-	-	-	3,677	-	3,677	2,748	6,425	-
391 Transportation Equip.	9,511	-	-	-	9,511	3,523	13,034	41,781	51,292	3,523
392 Stores Equip.	-	-	-	-	-	-	-	-	-	-
393 Tools, Shop and Grage Equip.	277	1,207	-	-	1,484	1,173	2,657	10,604	1,005	12,256
394 Lab Equip.	-	-	-	-	-	-	-	-	-	-
395 Power Operated Equip.	23,978	-	-	-	23,978	-	23,978	-	23,978	-
396 Communication Equip.	-	-	-	-	-	-	-	-	-	-
397 Misc. Equip.	-	-	-	-	-	-	-	-	-	-
398 Other Tangible Plant	-	-	-	-	-	32,933	-	32,933	-	32,933
WasteWater Plant	132,423	1,629,392	22,774	(2)	1,652,168	60,317	4,038	1,708,427	157,709	54,310
										1,811,826

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

as per order:
avg adj.:

2,134,025
(2,134,025)

2,156,801
(2,156,801)

2005
Annual Rpt
2,213,060
(2,213,060)

2006
Annual Rpt
2,316,459
(2,316,459)

SOURCE As Referenced

2/2/17
 0

AQUA UTILITIES FLORIDA, INC
LAKE SUZY
 Rate Case
 Dist 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

Description: Plant in Service
 Dist 080121-WS ; ACN 08-093-1-1

16-18.3

Description	Additions	Retirements	12/31/2007	MFR	Variance	CPR	Variance
351 Organization			-	-	-	-	-
352 Franchises			-	-	-	-	-
353 Land		173,434	89,147	269,366	(180,219)	269,366	(180,219)
354 Structures and Improvements	5,294	1,846	649,914	649,915	(1)	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	53,942	1
361 Collection Sewers-Gravity			261,494	261,494	-	261,494	(0)
362 Special Collecting Structures			70,810	70,810	-	70,810	0
363 Services to Customers			77,138	77,139	(1)	77,138	(1)
364 Flow Measuring Devices			19,131	19,131	-	19,131	(0)
365 Flow Measuring Installations			-	-	-	-	-
366 Reuse Services			-	-	-	-	-
367 Reuse Meters and Meter Installations			-	-	-	-	-
370 Receiving Wells	13,404		58,404	58,405	(1)	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	21	309,706	21
381 Plant Swers			-	-	-	-	-
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	-	62,191	(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	(504,634)	2,264,136	(504,634)

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

as per order:
 avg adj.:

2007	
Annual Rpt	MFR
2,264,136	2,281,833
(504,634)	17,697
Allocations	
CPR	GL
2,264,136	2,262,012
(504,634)	

See WP 16-18.4 for conclusion.

SOURCE IS REVERSED

4/15/06
⊗

AQUA UTILITIES FLORIDA, INC
LAKE SUZY
Rate Case
Dist 080121-WS ACN 08-093-1-1
Certificate S14-S
Plant Additions & Retirements - WasteWater

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

Description: Plant in Service

Description	12/31/2007	MFR	Variance	CPR	Variance
351 Organization	-	-	-	-	-
352 Franchises	-	-	-	-	-
353 Land	89,147	269,366	(180,219)	269,366	(180,219)
354 Structures and Improvements	649,914	649,915	(1)	649,914	(1)
355 Power Generation Equip.	47,287	47,287	-	47,287	(1)
360 Collection Sewers-Pipes	53,943	53,942	1	53,942	1
361 Collection Sewers-Gravity	261,494	261,494	-	261,494	(1)
362 Special Collecting Structures	70,810	70,810	-	70,810	0
363 Services to Customers	77,138	77,139	(1)	77,139	(1)
364 Flow Measuring Devices	19,131	19,131	-	19,131	(1)
365 Flow Measuring Installations	-	-	-	-	-
366 Reuse Services	-	-	-	-	-
367 Reuse Motor and Meter Installations	-	-	-	-	-
370 Receiving Wells	58,404	58,405	(1)	58,405	(1)
371 Pumping Equipment	262,344	262,344	-	262,344	0
374 Reuse Distribution Reservoirs	-	-	-	-	-
375 Reuse Transmission and Distribution Systems	-	-	-	-	-
380 Treatment and Disposal Equip.	309,727	309,706	21	309,706	21
381 Plant Sewers	-	-	-	-	-
382 Outfall Sewer Lines	-	-	-	-	-
389 Other Plant and Misc. Equip.	(284,486)	36,284	(324,690)	36,284	(324,690)
390 Office Furniture and Equip.	6,425	6,169	256	6,169	256
391 Transportation Equip.	62,191	62,191	-	62,191	(1)
392 Storage Equip.	-	-	-	-	-
393 Tools, Shop and Crane Equip.	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	0
398 Other Tangible Plant	37,909	37,909	-	37,909	0
WasteWater Plant	1,759,503	2,264,137		2,264,136	

22-12.6
+ 22-12.7

Per Doc Req #15
It appears that the previous years had additions, net of retirements of \$504,633 during 1997 & 1998 in account 389, which were reflected in 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 Wastewater 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, FSC-97-0348-FOF-WS
Issued 5/12/1997

2007 Annual Rpt	MFR
2,264,136	2,281,833
17,697	17,697
Allocations	

1,696	Corp SR-I allocation
16,102	Corp IT allocation
17,697	Total Allocations

CPR	GL
2,264,136	2,262,812

Per Doc Req #16:

(2504,633) - was a difference as explained above. The offsetting \$2,124 is due to 2 Transfers; 1 from "Bergeles - Sewer" and the other from "South Florida Utility Ops. WW" which were done in July 2008 in Power Plant at the direction of Joan Miller. The MFR and CPR reflect the correct plant dollars. An adjusting entry to the GL will be made in June 2008.

Note: Plant in service is overstated by \$504,633.
See WP 16-19.8. ⊗

SOURCE As Referenced

16-18.4

8/15/08

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

Description: Plant in Service
Dkt 080121-WS ; ACN 08-093-1-1

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Lakta Bazy - Sewer
DocId: 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission
Preparer: D. Dobias

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
			Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance		
1		INTANGIBLE PLANT																
2	351.1	Organization																
3	352.1	Franchisees																
4	359.1	Other Plant & Misc. Equipment																
5		COLLECTION PLANT																
6	353.2	Land & Land Rights	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(99,166)	(229,258)
7	354.2	Structures & Improvements																
8	355.2	Power Generation Equipment																
9	360.2	Collection Sewers - Force	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)	(53,942)
10	361.2	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)	(254,474)	(254,474)
11	362.2	Special Collecting Structures	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(28,699)	(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)	(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)	(1,353)	(1,353)
14	365.2	Flow Measuring Installations																
15	369.2	Other Plant & Misc. Equipment																
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																
18	354.3	Structures & Improvements																
19	355.3	Power Generation Equipment																
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)	(45,000)	(45,000)	(45,000)
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)	(125,320)	(125,320)
22	369.3	Other Plant & Misc. Equipment																
23		TREATMENT AND DISPOSAL PLANT																
24	353.4	Land & Land Rights																
25	354.4	Structures & Improvements	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)	(516,754)
26	355.4	Power Generation Equipment																
27	360.4	Treatment & Disposal Equipment	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)	(21,256)
28	361.4	Plant Sewers																
29	362.4	Outfall Sewer Lines																
30	369.4	Other Plant & Misc. Equipment																
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	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 Equipment																
38	381.5	Plant Sewers																
39	369.5	Other Plant & Misc. Equipment																
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Franchisees																
42	353.6	Land & Land Rights																
43	354.6	Structures & Improvements																
44	355.6	Power Generation Equipment																
45	366.6	Reuse Services																
46	367.6	Reuse Meters & Meter Installations																
47	371.6	Pumping Equipment																
48	375.6	Reuse Transmission & Distr. Sys.																
49	369.6	Other Plant & Misc. Equipment																
50		GENERAL PLANT																
51	353.7	Land & Land Rights																
52	354.7	Structures & Improvements																
53	360.7	Office Furniture & Equipment																
54	360.71	Computer Equipment																
55	361.7	Transportation Equipment																
56	362.7	Stores Equipment																
57	363.7	Tools, Shop & Garage Equipment																
58	364.7	Laboratory Equipment																
59	365.7	Power Operated Equipment																
60	366.7	Communication Equipment																
61	367.7	Miscellaneous Equipment																
62	368.7	Other Tangible Plant																
63		TOTAL	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,362,119)	(1,345,778)
64		Subtotal Land & Land Rights	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(242,800)	(99,166)	(229,258)

16-19.8

16-18.5

SOURCE As Referenced

Note: The 13-month average for plant in service should be reduced by \$1,345,778. See audit finding 2.

8/15/06
 @

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt 080121-W5; ACN 08-093-1-1

Description: Plant in Service

Florida Public Service Commission

Schedule of Sewer Depreciation Expense By Primary Account

Last Year Average balance
 Lake Suzy - Sewer

Sewer Sys: 10 AU #: 6382

Docket No. 080121-W5
 Historical Test Year Ending December 31, 2007

Preparer: D. Dobiec

Historical [X] Projected []

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

Par PSC Annual Ra	Line No.	Acct No.	Account Name	Explanation: Depreciation expense adjustments recommended as per audit, ACN 08-093-1-1												(15) YTD Balance	
				(1) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 12/2007		
	1		INTANGIBLE PLANT														
0.0250	2	351.1	Organization														
0.0250	3	352.1	Franchises														
0.0556	4	388.1	Other Plant & Misc. Equipment														
	5		COLLECTION PLANT														
0.0000	5	353.2	Land & Land Rights														
0.0313	7	354.2	Structures & Improvements														
0.0500	8	355.2	Power Generation Equipment														
0.0333	9	360.2	Collection Sewers - Force	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(1,788)
0.0222	10	361.2	Collection Sewers - Gravity	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(471)	(5,855)
0.0250	11	362.2	Special Collecting Structures	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(80)	(717)
0.0263	12	363.2	Services to Customers	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(159)	(1,914)
0.2000	13	364.2	Flow Measuring Devices	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(271)
0.0263	14	365.2	Flow Measuring Installations														
0.0556	15	369.2	Other Plant & Misc. Equipment														
	18		SYSTEM PUMPING PLANT														
0.0000	17	355.3	Land & Land Rights														
0.0313	18	354.3	Structures & Improvements														
0.0500	19	355.3	Power Generation Equipment														
0.0333	20	370.3	Receiving Wells	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(1,500)
0.0556	21	371.3	Pumping Equipment	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(580)	(6,982)
0.0556	22	389.3	Other Plant & Misc. Equipment														
	23		TREATMENT AND DISPOSAL PLANT														
0.0000	24	353.4	Land & Land Rights														
0.0313	25	354.4	Structures & Improvements	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(1,346)	(16,148)
0.0500	26	355.4	Power Generation Equipment														
0.0556	27	360.4	Treatment & Disposal Equipment	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(1,181)
0.0288	28	361.4	Plant Sewers														
0.0333	29	362.4	Outfall Sewer Lines														
0.0556	30	389.4	Other Plant & Misc. Equipment														
	31		RECLAIMED WATER TREATMENT PLANT														
0.0000	32	353.5	Land & Land Rights														
0.0313	33	354.5	Structures & Improvements														
0.0500	34	355.5	Power Generation Equipment														
0.0556	35	371.5	Pumping Equipment														
0.0270	36	374.5	Reuse Distribution Reservoirs														
0.0556	37	360.5	Treatment & Disposal Equipment														
0.0288	38	361.5	Plant Sewers														
0.0556	39	369.5	Other Plant & Misc. Equipment														
	40		RECLAIMED WATER DISTRIBUTION PLANT														
0.0250	41	352.6	Franchises														
0.0000	42	353.6	Land & Land Rights														
0.0313	43	354.6	Structures & Improvements														
0.0500	44	355.6	Power Generation Equipment														
0.0250	45	368.6	Reuse Services														
0.0500	46	367.6	Reuse Meters & Meter Installations														
0.0556	47	371.6	Pumping Equipment														
0.0233	48	375.6	Reuse Transmission & Distr. Sys.														
0.0556	49	369.6	Other Plant & Misc. Equipment														
	50		GENERAL PLANT														
0.0000	51	363.7	Land & Land Rights														
0.0250	52	354.7	Structures & Improvements														
0.0667	53	390.7	Office Furniture & Equipment														
0.1667	54	390.71	Computer Equipment														
0.1667	55	391.7	Transportation Equipment														
0.0556	56	392.7	Stores Equipment														
0.0525	57	393.7	Tools, Shop & Garage Equipment														
0.0667	58	394.7	Laboratory Equipment														
0.0933	59	395.7	Power Operated Equipment														
0.1000	60	396.7	Communication Equipment														
0.0667	61	397.7	Miscellaneous Equipment														
0.1000	62	398.7	Other Tangible Plant														
63		TOTAL		(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(3,012)	(36,147) (A)

(A) Depreciation Expense applicable to adjustments noted on WP 16-R.5 See audit finding 2

SOURCE As Referenced

16-K.6

08/15/06
09/19/06

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

Description: Plant in Service

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Late Fee - Sewer
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Sewer Sys # 10 AU # 6362

Preparer: D. Dobiac

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization														
3	352.1	Franchisees														
4	389.1	Other Plant & Misc. Equipment														
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														
7	354.2	Structures & Improvements														
8	355.2	Power Generation Equipment														
9	360.2	Collection Sewers - Force	16-198 17,852	17,852	17,852	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	53,845	53,845	53,845	53,845	53,845	53,845	53,845
11	362.2	Special Collecting Structures	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276	7,276
12	368.2	Services to Customers	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930	18,930
13	364.2	Flow Measuring Devices	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677	2,677
14	365.2	Flow Measuring Installations														
15	389.2	Other Plant & Misc. Equipment														
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														
18	354.3	Structures & Improvements														
19	355.3	Power Generation Equipment														
20	370.3	Receiving Wells	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838
21	371.3	Pumping Equipment	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868	68,868
22	389.3	Other Plant & Misc. Equipment														
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														
25	354.4	Structures & Improvements	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539	163,539
26	355.4	Power Generation Equipment														
27	380.4	Treatment & Disposal Equipment	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681	11,681
28	361.4	Plant Sewers														
29	362.4	Outfall Sewer Lines														
30	389.4	Other Plant & Misc. Equipment														
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	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 Equipment														
38	381.5	Plant Sewers														
39	389.5	Other Plant & Misc. Equipment														
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchisees														
42	353.6	Land & Land Rights														
43	354.6	Structures & Improvements														
44	355.6	Power Generation Equipment														
45	366.6	Reuse Services														
46	367.6	Reuse Meters & Meter Installations														
47	371.6	Pumping Equipment														
48	375.6	Reuse Transmission & Distr. Sys.														
49	389.6	Other Plant & Misc. Equipment														
50		GENERAL PLANT														
51	353.7	Land & Land Rights														
52	354.7	Structures & Improvements														
53	360.7	Office Furniture & Equipment														
54	360.71	Computer Equipment														
55	361.7	Transportation Equipment														
56	362.7	Stores Equipment														
57	363.7	Tools, Shop & Garage Equipment														
58	364.7	Laboratory Equipment														
59	365.7	Power Operated Equipment														
60	366.7	Communication Equipment														
61	367.7	Miscellaneous Equipment														
62	368.7	Other Tangible Plant														
63		TOTAL	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506	359,506
64		Subtotal Land & Land Rights														

Note: The 13-month average balance for accumulated depreciation should be reduced by \$ 359,506. See audit finding 2 &

16-198.7

SOURCE As Reformed

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**

7/29/08

TO: Troy Rendell UTILITY: Aqua Utilities Florida, Inc.
 Debra Dobiac 850-413-6475
 2540 Shurmard Oak Blvd.
 Tallahassee, FL 32399-0850
 ddobiac@psc.state.fl.us

AUDIT MANAGER: Charleston Winston PREPARED BY: _____

REQUEST NUMBER: 18 DATE OF REQUEST: June 25, 2008

REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: July 2, 2008

AUDIT PURPOSE Rate Case Review, DKT #080121-WS, ACN 08-093-1-1

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO INQUIRY OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide copies of the original cost studies for Rosalie Oaks and Village Water, both water and wastewater systems.

Thank you.

See 10-18.1 to 10-18.6. ✓

TO : AUDIT MANAGER DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

(Signature and title of respondent)

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

As Referenced.

10-18

0-7/29/08

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

TO: Kathy Pape; (CC) Nance Guth UTILITY: Aqua Utilities Florida, Inc.
AUDIT MANAGER: Charleston Winston PREPARED BY: Michael Buckley
REQUEST NUMBER: 27 DATE OF REQUEST: Jan. 26, 2007
AUDIT PURPOSE: Docket No.: 060368-WS Rate Case ACN: 06-347-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Jan. 31, 2007

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1. Village Water W & WW, Order No. PSC-99-1882-PAA-WS, Docket No. 981697-WS, 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.
- 2. Rosalie Oaks W & WW; was Grandfathered in Order No. PSC-98-0371-FOF-WS, Docket No. 961014-WS, 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.

Send to:
Michael Buckley
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
850-413-6469
850-413-6470 FAX

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS : ACN 08-093-1-1
Description: Rosalie #18

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 388.003, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

John Schayes
(SIGNATURE AND TITLE OF RESPONDENT)

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



07/29/08

**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 No. 981697WS entered September 21, 1999-See attached original cost studies for both the water and the sewer operations.

10-18.3 to
10-18.5
I

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.

N/A
See 10-18.6

**Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS; ACN 08-093-I-1
Description: Doc P. 9 #15**



10-18.2

10/22/0

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS: ACN 08-093-1-1
Description: *Doc Log #18*

10-18.3

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

Utility Account	Work Order Number	Detail	Year	As Booked	Per Original Cost 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	\$ 3,008	\$ 69,300	\$ 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	\$ 4,502	\$ -
33140 - Mains	W0051	Piping : Diameter 2; Type PVC;	1979	\$ 28,576	\$ 317,300	\$ 288,724
33140 - Mains	33657100158	WATER LINE BLANKET VILLAGE WATER	2004	\$ 6,230	\$ 6,230	\$ -
33140 - Mains	99123407954	Water main & valve at hydrant (5' of 2")	2003	\$ 803	\$ 803	\$ -
33340 - Services	W0051	Services :	1979	\$ 4,238	\$ 22,800	\$ 18,364
33440 - Meters and Installations	33657100060	METER BLANKET VILLAGE WATER	2004	\$ 2,745	\$ 2,745	\$ -
33440 - Meters and Installations	99123407831	Meters, customer consumption: Type Unknown; Size Unkn	2001	\$ 7,216	\$ 7,216	\$ -
33540 - Hydrants	CX001874395	Hydrants :	2001	\$ 6,264	\$ 6,264	\$ -
33540 - Hydrants	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	33657125955	PURCHASE 1 TON TRUCK VILLAGE WATER	2004	\$ 30,890	\$ 30,890	\$ -
33440 - Meters and Installations	99123407831	CX000545334(old wo) : Meters and Installations	2002	\$ 342	\$ 342	\$ -
33140 - Mains	99123408124	New Detail	2001	\$ (400)	\$ (400)	\$ -
33440 - Meters and Installations	99123408124	Aquasource Conversion	1979	\$ (700)	\$ (700)	\$ -
Total				\$ 101,628	\$ 465,016	\$ 363,388
				<i>16-22.1</i>	<i>16-22.2</i>	

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



20/12/12
0

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 060121-VS: ACN 08-093-1-1

Description: Dec 2011 R

10-18-4

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

Utility Account	Work Order Number	Detail	Year	As Booked	Per Original Cost Analysis	Difference
35110 - Organization		Aquasource Conversion	1997	\$ 1,417	\$ 1,417	\$ -
35340 - Land & Land Rights - Dispose	W0051	Sewer Plant Site	1979	\$ 19,000	\$ 19,000	\$ -
35420 - Struct & Improv - Collect	33639017393	10' FENCE VILLAGE WATER	2004	\$ 2,117	\$ 2,117	\$ -
35420 - Struct & Improv - Collect	Z3201WW6	IMPROVEMENTS VILLAGE WATER	2000	\$ 251	\$ 251	\$ -
35440 - Struct & Improv - Dispose	CX002999354	Roadways, Driveways, Parking	2002	\$ 13,932	\$ 13,932	\$ -
35470 - Struct & Improv - Gen	99123408124	Rehab to WWTP	2003	\$ 7,189	\$ 7,189	\$ -
36020 - Collection Sewers - Force	33657100168	FORCE SEWER BLANKET VILLAGE WATER	2004	\$ 7,757	\$ 7,757	\$ -
36020 - Collection Sewers - Force	W0081	Piping (By Size): Diameter 83;	1979	\$ 18,332	\$ 81,909	\$ 73,568
36120 - Collection Sewers - Gravity	CX002002381	Cleanouts	2002	\$ 12,768	\$ 12,768	\$ -
36126 - Collection Sewers - Gravity	W0061	MANHOLE, distributions	1979	\$ 24,808	\$ 271,608	\$ 247,082
36120 - Collection Sewers - Gravity	33657100003	REPLACE MANHOLE RINGS & COVER VILLAGE WATER	2004	\$ 888	\$ 888	\$ -
36326 - Services to Customer	W0081	Services :	1979	\$ 1,188	\$ 11,200	\$ 10,012 <i>16-23.2</i>
37030 - Receiving Wells	99123408170	Lift station maintenance	2003	\$ 1,922	\$ 1,922	\$ -
37130 - Pumping Equip - Pumping	33639017382	HYDROMATIC PUMP VILLAGE WATER	2004	\$ 1,186	\$ 1,186	\$ -
37130 - Pumping Equip - Pumping	W0081	Lift Station	1982	\$ 13,838	\$ 48,100	\$ 34,272
37130 - Pumping Equip - Pumping	99123408086	Lift station pump	2003	\$ 1,611	\$ 1,611	\$ -
37130 - Pumping Equip - Pumping	33639028703	REBUILD LIFT STATION PUMP VILLAGE WATER	2004	\$ 836	\$ 836	\$ -
37130 - Pumping Equip - Pumping	33657100755	REPLACE PARTS & PIECES TO MAIN LIFT STATION PUMP VILLAGE W	2004	\$ 36,082	\$ 36,082	\$ -
37130 - Pumping Equip - Pumping	33657100754	REPLACE PARTS IN LIFT STATION VILLAGE WASTE WATER	2004	\$ 42,362	\$ 42,362	\$ -
37160 - Pumping Equip - Treat	CX001021371	Pumps : Barney, 40HP, Model #B2EPBLS	2001	\$ 3,171	\$ 3,171	\$ -
38040 - Treat & Disp Equip - Disp	CX000929371	Blower	2001	\$ 2,813	\$ 2,813	\$ -
38140 - Plant Sewers		Aquasource Conversion	1997	\$ 33,367	\$ 201,608	\$ 168,233 <i>16-23.2</i>
38240 - Outfall Sewer Lines	CX002991382	Connection Spray Irrigation	2002	\$ 282	\$ 282	\$ -
38240 - Outfall Sewer Lines	CX002340382	Piping (general) Effluent Spray Pump Line	2001	\$ 437	\$ 437	\$ -
39870 - Other Tangible Property	99123408770	I & I STUDY VILLAGE WATER	2004	\$ 35	\$ <i>16-14</i> 35	\$ -
39870 - Other Tangible Property	Z3201WW6	OTHER TANGIBLE PROPERTY VILLAGE WATER	2000	\$ 34,064	\$ 34,064	\$ -
Total				\$ 261,132	\$ 614,909	\$ 533,176
				<i>16-23.1</i>	<i>16-23.2</i>	

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



8/16/21

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt #80121-WS : ACN 08-093-1-1
Description: Doc Reg #18

10-18.5

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

Workpaper

Account Number	Account Description	Asset Description	Unit Cost	Pricing Unit	Quantity	Pricing Year	Cost	Pricing Index	Original Index	Index Ratio	Original Cost
307.2	Wells & Springs	Well-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	\$ 8.50	LF	1,150	1990	\$ 7,475	197.75	122	0.62	\$ 4,800
331.4	Mains	2" PVC	\$ 8.50	LF	19,800	1990	\$ 168,300	197.75	122	0.62	\$ 103,800
331.4	Mains	4" PVC	\$ 10.00	LF	12,050	1990	\$ 120,500	197.75	122	0.62	\$ 74,300
331.4	Mains	6" PVC	\$ 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	156	0.69	\$ 18,600
333.4	Services	2" Service	\$ 575.00	EA	10	1990	\$ 5,750	226.50	156	0.69	\$ 4,000
360.2	Collection Sewers - Force	3" Force Main	\$ 9.00	EA	1,750	1990	\$ 15,750	197.75	122	0.62	\$ 9,700
360.2	Collection Sewers - Force	4" Force Main	\$ 11.00	EA	7,800	1990	\$ 83,800	197.75	122	0.62	\$ 51,800
360.2	Collection Sewers - Force	6" Force Main	\$ 15.50	EA	3,200	1990	\$ 49,600	197.75	122	0.62	\$ 30,600
361.2	Collection Sewers - Gravity	8" Gravity Main	\$ 20.00	EA	19,700	1990	\$ 394,000	197.75	122	0.62	\$ 243,100
361.2	Collection Sewers - Gravity	Manholes	\$ 1,400.00	EA	33	1990	\$ 46,200	197.75	122	0.62	\$ 28,500
363.2	Services	Services	\$ 405.00	EA	40	1990	\$ 16,200	226.50	156	0.69	\$ 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	Plant Sewer	Treatment	\$ 5.00	GPD	75,000	1994	\$ 375,000	343.25	184.5	0.54	\$ 201,600

PBC

8/22/08

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.
Roselle Oaks Water & Sewer - Original Cost Calculations

Description: Doc Req #17

10-18-6

Water

Account Number	Account Description	Asset Description	Installation Date	Pricing	Pricing Unit	Quantity	Pricing Year	Cost	Pricing Index 2005	Pricing Index Original	Index Ratio	Original Cost 2005
302.1	Franchises and consents	Franchises and consents	1999	\$ 251	EA	1	1999	\$ 251			1.00	\$ 251
303.3	Land and Land Rights	Treatment	1999	\$ 4,022	EA	1	1999	\$ 4,022			1.00	\$ 4,022
308.2	Supply Mains	Plant Piping	2003	\$ 4,500	EA	1	2003	\$ 4,500			1.00	\$ 4,500
304.3	Structures & Improvements Treat	Facility	2003	\$ 11,060	EA	1	2004	\$ 11,060			1.00	\$ 11,060
311.2	Pump Equipment	Pump CL2, Stenner P1000, 85MHP17	2003	\$ 3,973	EA	1	2003	\$ 3,973			1.00	\$ 3,973
311.4	Pump Equipment	Motors: 25 hp	1999	\$ 5,014	EA	1	1999	\$ 5,014			1.00	\$ 5,014
320.3	Water Treatment Equipment	Pump, Chemical Feed Stenner, 85MHI	2002	\$ 1,018	EA	1	2002	\$ 1,018			1.00	\$ 1,018
330.4	Dist. Reservoirs and Standpipes	Hydropneumatic Tank	2002	\$ 12,500	EA	1	2005	\$ 12,500			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	LF	850	2005	\$ 23,800	270	242	0.90	\$ 21,332
331.4	T&D Mains	6" PVC	2003	\$ 38	LF	220	2005	\$ 7,920	270	242	0.90	\$ 7,089
331.4	T&D Mains	8" PVC	2003	\$ 45	LF	1,000	2005	\$ 45,000	270	242	0.90	\$ 40,333
333.4	Services	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	\$ 11,200	584	553	0.95	\$ 10,605

Total \$ 257,078 \$ 234,888
Booked Cost as of 12/31/05 \$ 78,987
Difference \$ 154,701

Sewer

Account Number	Account Description	Asset Description	Installation Date	Pricing	Pricing Unit	Quantity	Pricing Year	Cost	Pricing Index 2005	Pricing Index Original	Index Ratio	Original Cost 2005
352.1	Franchises and consents	Franchises and consents	2003	\$ 251	EA	1		\$ 251			1.00	\$ 251
354.2	Structures & Improvements	Site Improvements & Electric Service	2001	\$ 5,500	EA	1		\$ 5,500			1.00	\$ 5,500
361.2	Collection Sewers - Gravity	8" Gravity Main	2003	\$ 56	LF	4,300		\$ 240,800	430	375	0.87	\$ 210,000
361.2	Collection Sewers - Gravity	Manholes	2003	\$ 2,200	EA	13		\$ 28,600	430	375	0.87	\$ 24,942
363.2	Services	Services	2003	\$ 1,800	EA	92		\$ 165,600	412	360	0.87	\$ 144,699
371.3	Pumping Equipment	Starter, Motor Square "D", Size 1, 3 Pt	2002	\$ 8,963	EA	1		\$ 8,963			1.00	\$ 8,963
380.4	Treatment & Disposal Equipment	Blower and Blower Motor	1998	\$ 7,842	EA	1		\$ 7,842			1.00	\$ 7,842
388.4	Other Plant & Misc Equipment	Aeration Blowers & Switches	2004	\$ 8,963	EA	1		\$ 8,963			1.00	\$ 8,963

Total \$ 488,519 \$ 411,180
Booked Cost as of 12/31/05 \$ 52,380
Difference \$ 358,800

SOURCE As Referenced

16-20.2
16-20.1

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

Description: land

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

8/6/08

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

Note: Rosalie Oaks WW MFR plant
in service has no value
for land and land rights,
but WPs 17-6.1 to 17-6.7
represents a title insurance
policy + WPs 17-6.16 to
17-6.21 represents a warranty
deed for land see audit finding 3. ⓐ

PBC

g) Rosalie Oaks WWTP

17-6

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

Description: land

8/6/08

AMERICAN LAND TITLE ASSOCIATION COMMITMENT — 1966

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

By:

John R. Rau
President

By:

Thomas J. Adams
Secretary

[Signature]
Authorized Signatory



a) Rosalie Ocker 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

- 1. 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: Parcel

08/6/08

- 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 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.

g) Rosalie Oaks WHPP
17-6.2

**CHICAGO TITLE INSURANCE COMPANY
SCHEDULE A (continued)**

*Aqua Utilities Florida, Inc.
Rate Case Audit*

Commitment Number 200101460

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

Exhibit "A" Description: land

System: Rosalie Oaks WWPT; AquaSource National Due Diligence Project

05/6/08

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 _____, recorded _____ in Official Records Book _____, Page _____, of the public records of Polk County, Florida, for _____ purposes, over and across the following described premises:

Lot 111 Lake Rosalie 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;

Non-Exclusive Easement for the benefit of Parcel 1, as created by that certain _____, dated _____, recorded _____ in Official Records Book _____, Page _____, of the public records of Polk County, Florida, for _____ purposes, over and across the following described premises:

Lot 16, Lake Rosalie 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.



*g) Rosalie Oaks WMA
17-6.3*

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

Commitment Number 200101460

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

Description: Land

I. 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.
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
 - c) Grant of Easement from James O. 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.
3. 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 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.
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.
6. 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.
7. 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)
11. 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

PBC

g) Rosali - Only WMTT

17-6.4

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

Commitment Number 200101460

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

as Parcel 3.

Description: land

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.

6/6/08



g) Rosalie Oate WWTP
17-6.5

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

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

Commitment Number 200101460

Description: land

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.

8/6/08

1. Defects, liens, 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.
 - b. 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.
 - 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.
 - f. 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 Resalle Oaks Unit One, recorded in Plat Book 64, Page 12, of the 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.
7. Settlement Agreement referred to in Final Judgment recorded in Official Records Book 282B, 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, Florida. (Affects Parcel 2)



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

8) Resale - Ochr WWT
17-6.6

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

Aqua Utilities Florida, Inc.
Rate Case Audit

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

Commitment Number 200101480

Description: Land

- 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)
- 10. The land described in this Policy shall not be deemed to include any trailer or mobile home standing on the premises. 08/16/08
- 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.

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. 282929991710001260, 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: Tax Parcel/Folio No. 282929991710000180, Gross Amount \$678.24, are delinquent and may be the subject of a tax sale certificate.

NOTE: Blanks to be filled in upon recordation of required items.

g) Resub. = Only W/VTP
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: land

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

B 5/6/08

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

PBC

h) Rosalie Oaks WTP
17-6.P

W

AMERICAN LAND TITLE ASSOCIATION COMMITMENT — 1966

Aqua Utilities Florida, Inc.
Rate Case Audit

Historical Year Ended December 31, 2007

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

Description:

Janet

CHICAGO TITLE INSURANCE COMPANY

08/6/08

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

By:

John R. ...
President

By:

Thomas J. Adams
Secretary

[Signature]

Authorized Signatory

FBC

h) Rosalia Oaks WTP
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

- 1. 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-I-1

Description:

Land

6.8/6/08

- 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.

h) Rosalie Oaks VTP
17-6.10

CHICAGO TITLE INSURANCE COMPANY
SCHEDULE A (continued)

Commitment Number 200100790

Exhibit "A"

Aqua Utilities Florida, Inc.
Rate Case Audit

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

Description:

land

6/8/08

AQUASOURCE DUE DILIGENCE
SYSTEM: ROSALIE OAKS WTP

PARCEL 1; WELL SITE #1; CRYSTAL RIVER UTILITIES; 292929-000000-014010:

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 North 79° 17'30" West, 908.44 feet to the centerline of Camp Mack Road; thence South 50° 10'20" West, 334.90 feet; thence South 41° 21'50" West, 518.22 feet; thence South 53° 24'20" West, 420 feet; thence South 36° 35'40" East, 50 feet to the Point of Beginning; continue thence South 36° 35'40" East, 208.71 feet; thence South 53° 24'20" West, 208.71 feet; thence North 36° 35'40" West, 208.71 feet; thence North 53° 24'20" East, 208.71 feet to the Point of Beginning.

PARCEL 2; SURROUNDING PROPERTY; MANHATTAN PROPERTIES, LTD. 292929-000000-012010 AND 282929-000000-034080:

Non-Exclusive Easement for the benefit of Parcel _____, as created by that certain _____, dated _____, recorded _____, in Official Records Book _____, Page _____, of the public records of Polk County, Florida, for _____ purposes, over and across the following described premises:

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 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 Rosalie; 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 Rosalie Oaks Un# One, Plat Book 64, page 12, of the public records of Polk County, Florida



h) Rosalie Oaks WTP

17-6.11

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

Commitment Number 200100790

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

Description: Land

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. b 2/6/08
 - 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 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.
6. 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.
7. 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 fees, charges and assessments.

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



h) Rosalie Doherty VTB
17-6112

**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 080121-WS; ACN 08-093-1-1
Incl

Commitment Number 200100790

Description:

2/16/08

- 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.
1. Defects, liens, 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.
 - b. 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.
 - 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.
 - f. 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. 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 Parcel 1)
 6. Consequences of the lack of contiguity between Parcels 1 and 2.
 7. Easement recorded in Deed Book 1037, Page 15 of the public records of Polk County, Florida. (as to Parcel 2)
 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)
 9. This Policy does not insure the nature or extent of riparian or littoral rights. (as to Parcel 2)
 10. Rights of property owners whose property abuts Lake Rosalie or the stream of water leading thereto or therefrom, in and to the concurrent use of the water of said Lake Rosalie 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)



h) Rosalie Lake WTP

17-6.13

CHICAGO TITLE INSURANCE COMPANY
SCHEDULE B - Section 2

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

Commitment Number 200100790

Description: land

11. 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) b) 8/1/08
12. Rights of other property owners in and to the canals and/or ditches extending along the property lines (as to Parcel 2).
13. Terms and provisions of that certain easement granted by recorded _____ in Official Records Book _____, Page _____, of the public records of Polk County, Florida. (as to Parcel 2)
14. 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 Tax Parcel/Folio No. 292929-000000-012010, 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. 282929-000000-034080, 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 Oaks WTP

17-6.14

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

08/06/08

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



Rosalie Oaks WWTP + WTP
17-6.15

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

3753 1574
POLK OFF.REC. PAGE

Description: Land

pel/gos

This Instrument Prepared By and
Return To:
JESSE E. GRAHAM, ESQ/da
Graham, Clark, Jones, Builder, Pratt & Marks
369 N. New York Avenue
Winter Park, Florida 32790

DEPT 115 13.00
DEPT 291 2.00
DEPT 251 3.50
847 H
CHECKS 18.50
8833A

Property Tax Parcel
ID Numbers: 282929-000000-014010
282929-991710-001360

11/06/96

THIS WARRANTY DEED, made this 1st day of October, 1996 by
ROSALIE OAKS 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, Florida 32752

hereinafter called the Grantee:

(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)

WITNESSETH: 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,
remizes, releases, conveys and confirms unto the Grantee, all that
certain land situate in Polk County, Florida, viz:

350;

SEE EXHIBIT "A" ATTACHED HERETO

TOGETHER with all the tenements, hereditaments 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. \$ 3.50
Intangible Tax Pd. \$ _____
E.D. "Bud" Dixon, Clerk, Polk Co.
By: XO Deputy Clerk

1996 NOV -6 PM 14

140772

11/2
5/3

PBC

f1 + h1

Rosalie Oaks WNTPO+WTP
17-6.16

3753 1576

POLK OFF REC. PAGE

EXHIBIT "A"

LEGAL DESCRIPTION

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

Parcel 1

Description:

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 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 S 53° 24' 20" W, 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.

08/6/08

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 507.86 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 angle 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.

PBC

f1 + h1

Rosalie Oaks WWTP + NTP

17-6.17

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

3753 1584
POLK OFFREC. PAGE

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

Description:

Sand

08/6/08

DEPT 115 17.00
DEPT 291 2.50
847 #
CHECKS 19.50
8835A

11/06/96

BILL OF SALE OF UTILITY SYSTEM

KNOW ALL MEN BY THESE PRESENTS that ROSALIE OAKS UTILITY CORPORATION (hereinafter "Seller") 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) of the Agreement of Purchase and Sale dated August 14, 1996 between the Seller and Purchaser ("Agreement"), which Agreement is incorporated herein by specific reference:

(1) All easements, licenses, prescriptive rights, rights-of-way, 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.

(2) All water treatment plants, water supply and 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 the Public Service Commission for each respective Utility System.

(3) All certificates (specifically including the Certificate granted by the Florida Public Service Commission to the extent transferrable), immunities, privileges, permits, licenses, license

1996 NOV -6 PM 4: 14

140774



f1+h2 Rosalie Oaks WWTp + WTP
17-6.18

3753 1585
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

Description:

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.

B&G/0/08

(4) All equipment, vehicles, tools, parts, laboratory equipment, office equipment, computers, software, unset or 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 warranties.

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



ROSALIE OAKS UTILITY CORPORATION, a Florida corporation

By: Richard K. Wittoff
Richard K. Wittoff
As its: President

PBC

f202 Rosalie Oaks WWTP + WTP
17-6.19

3753 1586
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

Description: Send

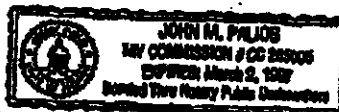
STATE OF FLORIDA
COUNTY OF Hillsborough

08/6/08

The foregoing instrument was acknowledged before me this 1st 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) X personally known to me or (b) has produced as identification.

NOTARY PUBLIC

Signature: [Handwritten Signature]
Print Name: JOHN M. PALIOS
State of Florida at Large
MY COMMISSION EXPIRES:



donna\crystal\billsale

PBC

f7-L1 Rosalie Oaks WNTF+WTF
17-6.20

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

3753 1587
POLK OFFREC. PAGE

Description:

land

EXHIBIT "A"

LEGAL DESCRIPTION

08/24/08

Parcel 1

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 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 S 53° 24' 20" W, 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, 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 507.86 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 angle 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.



*f2 + h 2 Rosalie Oaks WNTTP + WTP
17-6-21*

04/12/2007 14:16 FAX 0130063874

FRANK FRUSH

0004

INSTR # 2005020468
BK 04466 PGS 0007-0220 PB(s) 4
RECORDED 01/27/2005 04:28:31 PM
RICHARD H WEISS, CLERK OF COURT
POLK COUNTY
DEED DOC #0,777.40
RECORDING FEES 35.50
RECORDED BY B Higgins

Prepared by and on behalf of:
Jacob C. Dykshorn
Frisman & Myers, PA
136 East Central Avenue P. O. Box 1077
Lake Wales, FL 33859-1077

File Number: W06111W-3

Tax Parcels: #212929-000000-042010
#212929-000000-011810
#212929-000000-014230
#212929-000000-034080
#212929-000000-011820
#212929-000000-012010
#212929-000000-012020

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

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

Description:

Final

08/6/08

Warranty Deed

Warranty Deed

This Deed is made this 25th day of January, 2005, between Rosalie Investors, LLC, a Florida Limited Liability company, whose post office address is P. O. Box 1069, Sebring, FL 33871-1069 ("Grantor"), and Two Creditors, LLC, a Florida Limited Liability company, whose post office address is One South Florida Fed, Inc., 4365 E. Kinney Road, Avon Park, FL 33825 ("Creditors"). "Grantor" and "Creditors" are used for singular or plural, as context requires.

The Grantor, for and in consideration of the sum of Ten and no/100 Dollars (\$10.00) and other good and valuable considerations paid or given to the Grantor by the Creditors, the receipt whereof is hereby acknowledged, has granted, conveyed, and sold to the Creditors, and Grantor's heirs and assigns forever, the following described land, situate, lying and being in Polk County, Florida, to-wit:

See Exhibit "A" attached hereto and made a part hereof as if fully set forth herein.

Subject to (i) real property taxes and assessments for the year 2005 and subsequent years, (ii) all easements, restrictions, and reservations of record, if any, which are not relinquished by this deed, and (iii) the established right of way for County Road 100, Bay Street Road (also known as Berry Lane Road), Old Farmer Gardner Road, and Mar Lee Lane Road.

The Grantor does hereby fully warrant the title to said land, except for any portion of said land lying below the ordinary high water mark of Lake Rosalie, and will defend the same against lawful claims of all persons whatsoever, except as set forth above.

In Witness Whereof, Grantor has hereunto set Grantor's hand and seal as of the day and year first above written.

Signed, sealed and delivered in our presence:

Jacob C. Dykshorn
Wife Name: Jacob C. Dykshorn
Booy Van Dellen
Witness Name: Booy Van Dellen

Rosalie Investors, LLC, a Florida Limited Liability company

By: *James M. Wolf*, its manager

Book&Page

Book 0066/Page 2227

CFN#2005020468

Page 1 of 4

Created By: sgrace Printed: 4/12/2007 2:12:10 PM EST

PBC

(h2)

Rosalie Oaks WTP - Parcel 2

17-6.22

04/12/2007 14:16 FAX 8135883676

FRANK PROSE

000

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

Description:

Exhibit "A"

02/4/08

Parcel One (The Parcel #222929-00000-01020)
All of that part of Section 21, Township 29 South, Range 29 East, Polk County, Florida, lying West of Tioche Beach Estates Unit Number Two, as recorded in Plat Book 41, Page 17, public records of Polk County, Florida, and also lying South and East of Old Fort Gardner Road, having a centerline described as follows: Begins at a point on the South boundary of said Section 21, lying 782.27 feet East of the centerline outer corner corner and run thence North 40°18'30" East, 15 feet; run thence North 63°23'45" East, 351.62 feet; run thence North 83°36'45" East, 554.32 feet to a point on the West boundary of the aforementioned Tioche Beach Estates Unit Number Two.

Parcel Two (The Parcel #222929-00000-01100 and #222929-00000-01120)
That portion of Section 29 and fractional Section 28, Township 29 South, Range 29 East, Polk County, Florida, lying South and East of Camp Mack Road (also known as Fort Gardner Road) and lying North of the following described line: Commence at the Northwest corner of said fractional Section 28 and run thence South, along the West boundary line of said Section 28, 655.31 feet; thence South 50°30'30" West, 643.04 feet to the point of beginning; thence South 79°17'30" East, 1630.85 feet to the beginning of a curve to the right, having a radius of 100 feet and a central angle of 52°13'; run thence Southeasterly along said curve an arc distance of 91.14 feet; thence South 27°04'30" East, 110.43 feet to the beginning of a curve to the left, having a radius of 1022.56 feet and a central angle of 48°52'30"; run thence Southeasterly along said curve an arc distance of 372.27 feet; thence South 75°37'00" East, 385.94 feet to the beginning of a curve to the left, having a radius of 729.29 feet and a central angle of 27°36'33"; run thence Southerly along said curve an arc distance of 251.49 feet to the beginning of a curve to the left, having a radius of 495 feet and a central angle of 39°23'07"; run thence Northeasterly along said curve an arc distance of 340.35 feet; thence North 37°03'00" East, 137.86 feet to the beginning of a curve to the left, having a radius of 400 feet and a central angle of 25°30'00"; run thence Northeasterly along said curve an arc distance of 178.02 feet; thence North 17°13'00" East, 139.61 feet; continue thence North 11°33'00" East 100 feet; thence South 78°27'00" East 371.80 feet to an iron rod; thence South 78°27'00" East 30 feet more or less to the water's edge of Lake Rosalie.

And last and except: All of Tioche Beach Estates Unit Number Three, as recorded in Plat Book 41, Page 20, public records of Polk County, Florida.

And last and except: The North 549 feet of said fractional Section 28 lying East of Tioche Beach Estates Unit Number Three, as recorded in Plat Book 41, Page 20, public records of Polk County, Florida, and West of the ordinary high water line of Lake Rosalie.

And last and except: All of the Parcel #222929-00000-03100 and #222929-00000-031020, described as follows: Commence at the Northeast corner of Lot 2, Block "C" of Tioche Beach Estates Unit Number Three, as recorded in Plat Book 41, Page 20, public records of Polk County, Florida, run thence East 208.71 feet; thence South 208.71 feet; thence West 208.71 feet; thence North 208.71 feet returning to the Point of Beginning.

Parcel Three (Portion of The Parcel #222929-00000-01000)
Commence at the Northwest corner of Section 28, Township 29 South, Range 29 East, Polk County, Florida, and run South along the West boundary thereof, 1566.41 feet; thence South 79°17'30" East, 100 feet to the point of beginning; thence thence South 79°17'30" East, 805.06 feet to a point on a curve, having a radius of 1422.56 feet and whose tangent bears South 29°34'10" East; run thence Southeasterly to the left along said curve, through a central angle of 47°27'50", an arc distance of 1176.38 feet; thence South 75°57' East, 385.94 feet to the beginning of a curve to the left, having a radius of 1129.29 feet; run thence Southeasterly and Northeasterly through a central angle of 27°36'33", an arc distance of 244.28 feet, to the beginning of a curve to the left, having a radius of 880 feet; run thence Northeasterly through a central angle of 39°23'07", an arc distance of 615.91 feet; thence North 37°03'00" East, 9.37 feet; thence South 78°27'00" East, to the ordinary high water line of Lake Rosalie, said point hereinafter referred to as Point "A"; return thence to the point of



h2

Revised Oaks WTP-Parcel
17-6-24

04/12/2007 14:13 FAX 0138883076

FRANK PRUSE

007

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

Description:

Land
05/6/08

beginning of this description and run South 10°42'30" West, 778 feet; thence South 60° East, 1250 feet; thence South 11° East, 840 feet, more or less, to the ordinary high water line of Lake Rosalie; run thence Northwesterly along said ordinary high water line 2700 feet, more or less, to the aforementioned Point "A".

Parcel Entry (Remainder of Tax Parcel 020229-00000-014030 and Tax Parcel 020229-00000-014020)

Begin at a point on the South boundary of Section 29, Township 29 South, Range 29 East, Polk County, Florida, said point lying 80 feet East of the Southwest corner of said Section 29 on the maintained right of way line of Day Street Road; run thence Northwesterly, parallel to the West boundary of said Section 29, 1215 feet, more or less, to an intersection with the Southerly maintained right of way of Camp Mack Road; run thence Northwesterly along said maintained right of way line, 4000 feet, more or less, to an intersection with the South edge of an existing drainage canal; run thence Southeasterly along the South edge of said drainage canal 3340 feet, more or less, to a point on the ordinary high water line of Lake Rosalie; run thence Southwesterly and Southwesterly along said ordinary high water line 1700 feet, more or less, to a point on the South boundary of Section 29, Township 29 South, Range 29 East; run thence Westerly along said South boundary 335 feet, more or less, to the Southwest corner of said Section 29; run thence Westerly along the South boundary of Section 29, 5213.49 feet to the point of beginning.

Less and except: All of Tax Parcel 020229-00000-014010, described as follows: Commence at the Northwest 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 North 79°17'30" West, 988.44 feet to the centerline of Camp Mack Road; thence South 50°10'20" West, 184.50 feet; thence South 41°21'50" West 518.22 feet; thence South 53°24'29" West, 420 feet; thence South 36°35'40" East, 30 feet to the point of beginning; thence South 36°35'40" East, 208.71 feet; thence South 33°24'20" West, 208.71 feet; thence North 36°35'40" West, 208.71 feet; thence North 53°24'20" East, 208.71 feet to the point of beginning; and

Less and except: The property conveyed to Polk County for Bettye Kern Road, as described in C.R. Book 1671, Page 1928, public records of Polk County, Florida.

Parcel Entry (Tax Parcel 020229-00000-014040 and 020229-00000-014010)

Commence at the Northwest 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 to the point of beginning; run thence South 79°17'30" East, 100 feet; thence South 10°42'30" West, 778 feet; thence South 60° East, 1250 feet; thence South 11° East, 840 feet, more or less, to the ordinary high water line of Lake Rosalie; thence Southwesterly along said ordinary high water line, 118 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 2340 feet, more or less, to a point on the maintained right of way line of Camp Mack Road; thence Northwesterly along said right of way, 1068 feet, more or less, to a point lying North 79°17'30" West, 848.89 feet from the point of beginning; run thence South 79°17'30" East, 848.89 feet to the point of beginning.

Less and except: All of Lake Rosalie Oaks Unit One, as recorded in Plat Book 64, Page 12, public records of Polk County, Florida;

Less and except: All of Tax Parcel 020229-00000-014030, described as follows: A portion of Section 29, Township 29 South, Range 29 East, Polk County, Florida, described as follows: Begin at the most Northerly corner of Lot 107 of Lake Rosalie Oaks Unit One, as recorded in Plat Book 64, Page 12, public records of Polk County, Florida, thence run on an assumed bearing of South 33°24'16" East, 115.00 feet along the Northeasterly line of Lots 106 and 107 of said Lake Rosalie Oaks Unit One, to the most Easterly corner of said Lot 106; thence North 54°35'44" East, 200.00 feet to the most Northerly corner of Lot 111 of said Lake Rosalie Oaks Unit One; thence North 35°24'19" West, 115.00 feet; thence South 54°35'30" West, 200.00 feet, returning to the point of beginning.

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PBC

(h2)

Rosalia Oaks WTP-Parcel
17-6.25

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

Description: land

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

08/6/08

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 Warranty Deed was included in document request response - only Title Insurance.

PBC

i) Village Water
17-7

AMERICAN LAND TITLE ASSOCIATION COMMITMENT — 1966

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

Description: land

CHICAGO TITLE INSURANCE COMPANY

BS/4/08

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

By: *[Signature]*
President

ATTEST
[Signature]
Secretary



[Signature]
Authorized Signatory



SCHEDULE A

Office File Number

Effective Date
March 22, 2002
at 11:00 PM

Commitment Number
200100653

- 1. 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: same

08/6/08

- 2. 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

- 3. 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 Beginning; run thence North 00° 03'06" East, a distance of 25.00 feet to a concrete monument; run thence North 55° 49'55" East, a distance of 26.60 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 Beginning; 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 Rider pages incorporated by reference in the insert pages.

CMTA 4/99 88



i) Village Water
17-7.2

SCHEDULE B - SECTION 1

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

Commitment Number 200100653

1. The following are requirements to be complied with:

Description: Land

1. 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 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.
3. Payment of all taxes, charges, assessments, levied and assessed against subject premises, which are due and payable.
4. 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.
9. 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.
10. 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



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.
13. 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.

14. 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
Dkt 090121-WS : ACN 09-093-1-1

Description: Land

08/06/08

PBC

i) Village Water

17-7.4

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 200100653

Description: Send

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.

8/6/08

1. Defects, liens, 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.
 - b. 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.
 - 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.
 - f. 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 2002 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. 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)
6. 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 Florida Water Management District as evidenced by Resolution recorded in Official Records B00k 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
Exemptions:\$NONE (As to Parcel 1)



i) V. Hage Water
17-7.5

SCHEDULE B - Section 2 (continued)

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

Description: Land

02/6/08

PBC

i) Village 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

8/16/2010

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

Description: Plant in Service

AQUA UTILITIES FLORIDA, INC
 ARREDONDO ESTATES/FARMS
 Rate Case
 Dkt 080121-WS ACN 08-093-1-1
 Certificate 549-W
 Plant Additions & Retirements - Water

16-1

Description	Test Period	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions
	10/31/1995										
301 Organization				-			-			-	
302 Franchises				-			-			-	
303 Land	3,256			3,256			3,256			3,256	
304 Structures & Improvements	5,008			5,008			5,008	900		5,908	
305 Collecting & Impounding				-			-			-	
306 Lake, River & Other				-			-			-	
307 Wells & Springs	10,958			10,958			10,958			10,958	
308 Infiltration Galleries and Tunnels				-			-			-	
309 Supply Mains	9,229			9,229			9,229			9,229	
310 Power Generation Equip.	29,117			29,117			29,117			29,117	
311 Pumping Equip.	9,296	816		10,112	4,246	3,288	11,070			11,070	
320 Water Treatment Equip.	25,010			25,010	7,461	1,561	30,910	4,706		35,616	
330 Distribution Reservoirs	16,288			16,288			16,288	31,614	1,331	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.	58,052	893		58,945	2,373	2,537	58,781	2,287	2,997	58,071	1,764
335 Hydrants	6,737			6,737			6,737			6,737	
336 Backflow Prevention Devices				-			-			-	
339 Other Plant And Misc.	830			1,180			1,180			1,180	
340 Office Furniture & 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 Tools, Shop and Garage Equip.	1,764	457		2,221			2,221			2,221	
344 Lab Equip.				-			-			-	
345 Power Operated Equip.				-			-			-	
346 Communication Equip.				-			-			-	
347 Misc. Equip.				-			-			-	
348 Other Tangible Plant	1,950	2,196	3,461	685			685			685	
Water Plant	263,833	6,848	3,461	267,220	14,080	7,386	273,914	39,507	4,328	309,093	2,227

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

as per utility:	1995			1996			1997			
	12/31/1994	Additions	Retirements	Annual Rpt	Additions	Retirements	Annual Rpt	Additions	Retirements	Annual Rpt
Variance:	268,038	6,848	3,461	271,425	14,080	14,363	271,142	42,415	4,328	309,229
303 Land								1,486		
304 Structures & Improvements								900		
311 Pumping Equip.		816			4,246	3,288				
320 Water Treatment Equip.					7,461	1,561		1,422		
330 Distribution Reservoirs								4,706		
334 Meters and Meter Install.		893			2,373	2,537		31,614	1,331	
339 Other Plant And Misc.		350								
340 Office Furniture & Equip.		2,136								
341 Trans. Equip.										
343 Tools, Shop and Garage Equip.		457								
348 Other Tangible Plant		2,196	3,461							

SOURCE As referenced

08/22/00

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: Plant in Service

16-1.1

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	-
308 Infiltration 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	-	-	1,180	-	-	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.	-	-	-	-	-	-	-	-	-	-	-	-
348 Other Tangible Plant	-	685	-	-	685	-	-	685	-	-	685	1
Water Plant	1,194	310,126	13,865	-	323,991	2,514	-	326,505	6,125	797	331,833	13,240

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

as per utility:
 Variance:

- 303 Land
- 304 Structures & Improvements
- 311 Pumping 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

SOURCE As referenced

8/19/2017
D

16-1.2

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: Plant in Service

Description	Retirements	12/31/2002	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions
301 Organization		13,865		13,865								
302 Franchises		-										
303 Land		3,256			3,256			3,256			3,256	
304 Structures & Improvements		11,918			11,918	23,464		35,382	15,314		50,696	9,359
305 Collecting & Impounding		-			-			-			-	
306 Lake, River & Other		-			-			-			-	
307 Wells & Springs		10,958			10,958			10,958			10,958	
308 Infiltration Galleries and Tunnels		-			-			-			-	
309 Supply Mains		22,029			22,029			22,029			22,029	
310 Power Generation Equip.		29,117			29,117			29,117			29,117	
311 Pumping Equip.		11,070			11,070	30,544		41,614			41,614	
320 Water Treatment Equip.		35,127			35,127			35,127			35,127	
330 Distribution Reservoirs		46,571			46,571			46,571			46,571	
331 Transmission and Distribution Mains		64,179			64,179	7,105		71,284	8,087		79,971	27,492
333 Services		20,701			20,701	65		20,766			20,766	
334 Meters and Meter Install.		61,401			61,401	3,111		64,512	2,463		66,975	7,351
335 Hydrants		6,737			6,737			6,737			6,737	
336 Backflow Prevention Devices		-			-			-			-	
339 Other Plant And Misc.		1,180			1,180			1,180			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.		-			-			-			-	
348 Other Tangible Plant		686			686			686			686	
Water Plant		345,073			13,865	331,208		64,289			395,497	26,464
											421,961	44,202

Source: Docket 951234-WS, PSC-96-8728-POF-WS
Issued 5/30/1996

as per utility:
Variance:

2005
Annual Rpt
422,097
Variance: (636)

- 303 Land
- 304 Structures & Improvements
- 311 Pumping 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

SOURCE AS REFERENCED

80/92/7/0

16-1.3

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: Plant in Service

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	296
304 Structures & Improvements	-	60,055	-	1,951	58,104	58,002	102	58,002	102
305 Collecting & Impounding	-	-	-	-	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-	-	-	-	-
307 Wells & Springs	-	10,958	1,996	-	12,954	11,515	1,439	11,515	1,439
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-
309 Supply Mains	-	22,029	-	-	22,029	16,198	5,831	16,198	5,831
310 Power Generation Equip.	-	29,117	-	-	29,117	30,068	(951)	30,068	(951)
311 Pumping Equip.	-	41,614	-	-	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	(4,232)
331 Transmission and Distribution Mains	1,059	106,404	17,861	20,362	103,903	116,255	(12,352)	116,255	(12,352)
333 Services	-	20,766	-	-	20,766	23,448	(2,682)	23,448	(2,682)
334 Meters and Meter Install.	3,626	70,700	113,148	55,385	128,463	128,124	339	128,124	339
335 Hydrants	-	6,737	-	-	6,737	2,288	4,449	2,288	4,449
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	330	2,599	330
341 Trans. Equip.	1,046	82	-	-	82	-	82	-	82
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	515,874	(136)	515,875	(136)

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

as per utility:	2006 Annual Rpt	2007 Annual Rpt	MFR
Variance:	460,568	515,875	555,464
		Allocations	
		CPR	GL
		515,875	515,875

- 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

See WP 16-1.4 for conclusion. Ⓟ

SOURCE AS REFERENCED

9/2/06

AQUA UTILITIES FLORIDA, INC
ARRONDONO 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: Plant in Service

16-6.4

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	-	-	-	-	-
302 Franchises	-	-	-	-	-
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 Lake, River & Other	-	-	-	-	-
307 Wells & Springs	12,954	11,515	1,439	11,515	1,439
308 Infiltration Galleries and Tunnels	-	-	-	-	-
309 Supply Mains	22,029	16,198	5,831	16,198	5,831
310 Power Generation Equip.	29,117	30,068	(951)	30,068	(951)
311 Pumping Equip.	41,614	42,077	(463)	42,076	(462)
320 Water Treatment Equip.	35,127	26,898	8,229	26,898	8,229
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)
333 Services	20,766	23,448	(2,682)	23,448	(2,682)
334 Meters and Meter Install.	128,463	128,124	339	128,124	339
335 Hydrants	6,737	2,288	4,449	2,288	4,449
336 Backflow Prevention Devices	-	-	-	-	-
339 Other Plant And Misc.	1,180	1,018	162	1,018	162
340 Office Furniture & Equip.	2,929	2,599	330	2,599	330
341 Trans. Equip.	82	-	82	-	82
342 Stores Equip.	-	-	-	-	-
343 Tools, Shop and Garage Equip.	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	3,013	(2,327)	3,013	(2,327)
Water Plant	515,739	515,874		515,875	

Per Doc Req. # 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 acquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

Source: Docket 951214-WS, PSC-96-0728-POF-WS
Issued 5/30/1996

2007	
Annual Rpt	MFR
as per original order	515,875
Variance	555,464
Allocations	
CPR	GL
515,875	515,875

Immaterial variance. Pass

SOURCE As referenced.

08/12/08

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

Description: Plant in Service

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

10-2

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-Force	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 Structures											
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		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			58,968	
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	
WasteWater Plant	220,309	23,374	1,241	242,442			242,442	996		243,438	

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

	12/31/1994	Additions	Retirements	1995 Annual Rpt	Additions	Retirements	1996 Annual Rpt	Additions	Retirements	1997 Annual Rpt
as per utility:	163,537	23,374	1,241	185,670		3,594	182,076	42,219		224,295
Variance:										

353 Land								1,742		
354 Structures and Improvements		298						840		
361 Collection Sewers-Gravity		1,235								
371 Pumping Equipment		19,493								
380 Treatment and Disposal Equip.								16,441		
389 Other Plant and Misc. Equip.		402								
390 Office Furniture and Equip		1,100						157		
391 Transportation Equip.										
393 Tools, Shop and Grage Equip.		235								
398 Other Tangible Plant		611	1,241					(1)		

SOURCE IS REFERENCED

0-7-2010

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

Description: Plant in Service

16-21

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 Structures	-	-	-	-	-	-	-	-	-	-	-	-
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	-	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 Sewers	-	-	-	-	-	-	-	-	-	-	-	-
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.	-	-	-	-	-	-	-	-	-	-	-	-
396 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	-
397 Misc. Equip.	-	-	-	-	-	-	-	-	-	-	-	-
398 Other Tangible Plant	-	374	-	-	374	-	-	374	-	-	374	-
WasteWater Plant	-	243,438	13,865	-	257,303	4,290	903	260,690	-	-	260,690	3,860

Source: Docket 951234-WS, FSC-96-0728-POF-WS
Issued 5/30/1996

as per utility:
Variance:

- 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

SOURCE is referenced

9/17/08
7/26/08

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

Description: Plant in Service

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

16-2.2

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 Structures		-			-			-			-	
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			61,006			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	
WasteWater Plant	400	264,150		13,865	250,285	49,382		299,667	27,960		327,627	1,129

Source: Decker 951214-WS, PSC-96-0728-FOF-WS
Issued 5/30/1996

as per utility:
Variance:

2005
Annual Rpt
308,485
Variance: ~~308,485~~

- 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

SOURCE As referenced

12/21/06

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

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

Description: Plant in Service

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

16-2.3

Description	Retirements	12/31/2006	Additions	Retirements	12/31/2007	MFR	Variance	CPR	Variance
351 Organization	-	-	-	-	-	-	-	-	-
352 Franchises	-	-	-	-	-	-	-	-	-
353 Land	-	6,936	-	-	6,936	7,232	(296)	7,232	(296)
354 Structures and Improvements	-	21,425	-	-	21,425	17,899	3,526	17,899	3,526
355 Power Generation Equip.	-	-	-	-	-	-	-	-	-
360 Collection Sewers-Force	-	23,459	-	-	23,459	-	23,459	-	23,459
361 Collection Sewers-Gravity	-	98,815	-	552	98,263	81,776	16,487	81,776	16,487
362 Special Collecting Structures	-	-	-	-	-	-	-	-	-
363 Services to Customers	-	2,135	-	-	2,135	2,135	-	2,135	-
364 Flow Measuring Devices	-	-	-	-	-	635	(635)	635	(635)
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	(363)	28,109	(363)
374 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-
375 Reuse Transmission and Distribution System	-	-	-	-	-	-	-	-	-
380 Treatment and Disposal Equip.	-	61,006	-	-	61,006	101,444	(40,438)	101,444	(40,438)
381 Plant Sews	-	-	-	-	-	-	-	-	-
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	1,257	170	1,257	170
391 Transportation Equip.	417	147	-	-	147	-	147	-	147
392 Stores Equip.	-	-	-	-	-	-	-	-	-
393 Tools, Shop and Grage Equip.	-	235	-	-	235	311	(76)	311	(76)
394 Lab Equip.	-	-	-	-	-	-	-	-	-
395 Power Operated Equip.	-	44,132	-	-	44,132	44,132	-	44,132	-
396 Communication Equip.	-	-	-	-	-	-	-	-	-
397 Misc. Equip.	-	-	-	-	-	-	-	-	-
398 Other Tangible Plant	-	374	-	-	374	1,557	(1,183)	1,557	(1,183)
WasteWater Plant	417	328,339	-	22,047	306,292	287,150	19,142	287,150	19,142

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

as per utility:
Variance:

2006
Annual Rpt
309,197

2007
Annual Rpt
287,150
MFR
310,746

Allocations	
CPR	GL
287,150	287,150

- 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

See WP 16-2.4 for conclusion

SOURCE AS REFERENCED

8/21/08
9

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

Description: Plant in Service

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

16-2.4

Description	12/31/2007	MFR	Variance	CPR	Variance
351 Organization	-	-	-	-	-
352 Franchises	-	-	-	-	-
353 Land	6,936	7,232	(296)	7,232	(296)
354 Structures and Improvements	21,425	17,899	3,526	17,899	3,526
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 Structures	-	-	-	-	-
363 Services to Customers	2,135	2,135	-	2,135	-
364 Flow Measuring Devices	-	635	(635)	635	(635)
365 Flow Measuring Installations	-	-	-	-	-
366 Reuse Services	-	-	-	-	-
367 Reuse Meters and Meter Installations	-	-	-	-	-
370 Receiving Wells	17,962	-	17,962	-	17,962
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 Swms	-	-	-	-	-
382 Outfall Sewer Lines	382	-	382	-	382
389 Other Plant and Misc. Equip.	663	663	-	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	(0)
396 Communication Equip.	-	-	-	-	-
397 Misc. Equip.	-	-	-	-	-
398 Other Tangible Plant	374	1,557	(1,183)	1,557	(1,183)
WasteWater Plant	306,292	287,150	19,142	287,150	19,142

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-FOP-WS, issued May 30, 1996 and the audit 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 acquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

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

2007	
Annual Rpt	MFR
as per original order	287,150
Variance:	310,746
Allocations	
CPR	GL
287,150	287,150
19,142	310,746

ask: variance has no support using the conservative approach, MFR is reasonable. &

SOURCE is unknown.

9/12/00

Aqua Utilities Florida, Inc.
Rate Case Audit

Historical Year Ended December 31, 2007

Dkt 000121-WS; ACN 08-093-1-1

Description: Plant in Service

16-3

AQUA UTILITIES FLORIDA, INC
LAKE JOSEPHINE
Rate Case
Dkt 000121-WS ACN 08-093-1-1
Certificate 422-W
Plant Additions & Retirements - Water

Description	Test Period	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002
	6/30/1999												
301 Organization	-	19,297	-	19,297	9,135	-	28,432	-	-	28,432	-	-	28,432
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-
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 & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Wells & Springs	92,594	-	-	92,594	3,176	-	95,770	-	-	95,770	-	-	95,770
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Supply Mains	59,228	-	-	59,228	-	-	59,228	-	-	59,228	-	(2,096)	61,324
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 Distribution Reservoirs	12,136	-	-	12,136	-	-	12,136	-	-	12,136	-	-	12,136
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 Furniture & Equip.	-	-	-	-	3,364	3,364	-	-	-	-	-	-	-
341 Trans. Equip.	-	-	-	-	27,875	27,875	-	-	-	-	-	-	-
342 Stores Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	-	-	-	-	35,235	35,235	-	-	-	-	3,191	-	3,191
344 Lab Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operated Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
346 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc. 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	598,033

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

Key: 000121 (02/1996) &
Continuation of prior year balance
(55,577)

as per utility: 317,845
Variance: 260,288

- 303 Land
- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.
- 310 Power Generation Equip.
- 311 Pumping Equip.
- 311 Pumping Equip.
- 320 Water Treatment Equip.
- 330 Distribution 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.

SOURCE AS REFERENCED

9/12/08
D

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

Description: Dkt 080121-WS; ACN 08-093-1-1
Plant in Service

16-3.1

AQUA UTILITIES FLORIDA, INC
LAKE JOSEPHINE
Rate Case
Dkt 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
301 Organization	-	28,432	-	-	-	-	-	-	-	-	-	-	-
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-
303 Land	-	-	20,100	-	-	20,100	-	-	20,100	-	-	20,100	-
304 Structures & Improvements	-	-	15,041	30,837	-	45,878	5,606	-	51,484	2,064	-	53,548	-
305 Collecting & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Wells & Springs	-	-	95,770	-	-	95,770	-	-	95,770	6,692	-	102,462	-
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Supply Mains	-	-	61,324	1,016	-	62,340	-	-	62,340	-	-	62,340	-
310 Power Generation Equip.	-	-	7,368	-	-	7,368	-	-	7,368	41,420	-	48,788	150
311 Pumping Equip.	-	-	27,383	-	-	27,383	1,146	-	28,529	-	-	28,529	741
320 Water Treatment Equip.	553	-	17,074	-	-	17,074	-	-	17,074	392	207	17,259	-
330 Distribution Reservoirs	-	-	12,136	-	-	12,136	-	-	12,136	1,151	-	13,287	-
331 Transmission and Distribution Mains	127,482	-	358,540	3,068	-	361,608	2,004	-	363,612	3,424	24,562	342,674	-
333 Services	2,840	-	13,293	3,059	-	16,352	-	-	16,352	-	-	16,352	-
334 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 Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	-	-	3,191	-	-	3,191	-	-	3,191	846	-	4,037	-
344 Lab Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operated Equip.	-	-	-	-	-	-	-	-	-	-	1,943	(1,943)	-
346 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc. Equip.	-	-	5,429	-	-	5,429	566	-	5,995	-	-	5,995	-
348 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Plant	130,875	28,432	700,478	37,980	-	738,458	15,504	-	753,962	74,447	28,651	799,758	99,993

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

2005	2006
Annual Rpt	Annual Rpt
511,532	557,348
Variance: 44,816	342,607
	From Dkt 060368-WS Audit Adj:

- 303 Land
- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.
- 310 Power Generation Equip.
- 311 Pumping Equip.
- 311 Pumping Equip.
- 320 Water Treatment Equip.
- 330 Distribution 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.

2006	Additions
Annual Rpt	342,607
557,348	342,607
From Dkt 060368-WS Audit Adj:	
	150
	741
	99,102
	(1,943)
	(15,993)

22-3.3
SOURCE As referenced

10/2/07

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
Dkt 080121-WS ACN 08-093-1-1
Description: Plant in Service

16-3.2

Description	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 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		-	-	-	-	-
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.	573	28,697	8,676	20,021	8,676	20,021
320 Water Treatment Equip.		17,259	70,692	(53,433)	70,692	(53,433)
330 Distribution Reservoirs		13,287	1,151	12,136	1,151	12,136
331 Transmission and Distribution Mains	1,638	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.	74,247	111,365	101,460	9,925	101,460	9,925
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.		4,037	4,037	-	4,037	(0)
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		-	-	-	-	-
Water Plant		-	-	-	-	-
	76,458	823,293	823,497		823,497	

Source: Docket 991001-WU, FSC-001389-PAA-WU
Issued 7/31/2008

- 303 Land
- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.
- 310 Power Generation Equip.
- 311 Pumping Equip.
- 311 Pumping Equip.
- 320 Water Treatment Equip.
- 330 Distribution 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.

2007		
Retirements	Annual Rpt	MFR
76,458	823,497	861,054
	(204)	(37,357)
		Allocations
	CPR	GL
	823,497	823,497
	(204)	

See WP 16-3.3 for conclusion. *W*

SOURCE AS REFERENCED

7/21/08

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
Dkt 080121-WS; ACN 08-093-1-1
Description: Plant in Service

16-3,3

Description	12/31/2007	MFR	Variance	CPR	Variance
301 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	-	-	-	-	-
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)
330 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 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.	4,037	4,037	-	4,037	(0)
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	-	-	-	-	-

Water Plant

823,293 823,497 (204) 823,497 (204)

22-215
+ 22-216

Source: Docket 991001-WU, PSC-001389-PAA-WU
Issued 11/31/2009

- 303 Land
- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.

2007	
Annual Rpt	MFR
823,497	861,054
(204)	
Allocations	
CPR	GL
823,497	823,497

The (204) variance dates back to the audit dated 6/30/1999 in docket 991001-WU. The June 30, 1999 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 acquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

Immaterial variance Pass

SOURCE As Referenced.

07/29/08

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: Plant in Service

4-91

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

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

as per utility: 315,702
Variance: ~~220,122~~

SOURCE AS RELEASED

8/12/10

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

Description: Plant in Service

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

16-4.1

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		42,641	
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-W1
 Issued 5/13/2002

Variance: 328,764
 410,392

SOURCE AS REFERENCED

09/29/06

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

Description: Plant in Service

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	(0)
305 Collecting & Impounding	-	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-	-
307 Wells & 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	0
311 Pumping Equip.	6,728	51,731	51,731	-	51,731	0
320 Water Treatment Equip.	498	8,404	8,404	-	8,404	(0)
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	0
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		425,288	

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

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

See WP 16-4.3 for conclusion. o

SOURCE As referenced

16-4.2

8/2/08

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

Descriptions	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	-	-	-	-	-
307 Wells & Springs	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	0
311 Pumping Equip.	51,731	51,731	-	51,731	0
320 Water Treatment Equip.	8,404	8,404	-	8,404	(0)
330 Distribution Reservoirs	36,712	36,712	-	36,712	0
331 Transmission and Distribution Mains	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.	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	0
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	-	-	-	-	-

16-4.6

Per Doc Reg #15:

The difference dates back to 10/31/2001 as highlighted in Audit Exception No. 2. CPR records by account were inherited from Aquasource via acquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

Water Plant	405,165	425,288	(20,123)	425,288	(20,123)
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Source: Docket 011401-WU, PSC-02-0651-PAA-WI
Issued 5/13/2002

2007	22-4.5
Annual Rpt	MFR
425,287	430,335
Allocations	
CPR	GL
425,288	425,288

note: Variance was noted in prior rate case and was excluded from rate base. See Audit Finding 4.

SOURCE As referenced

16-4.3

07/29/08

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
Dkt 000121-WS: ACN 08-093-1-1

Description: Plant in Service

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, Services by \$3,222, and Transmission and Distribution Equipment by \$6,230. 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

Σ(1) = 20,122 16-4.3

SOURCE EPSC Order

16-4.4

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

Description: Plant in Service

08/13/08

Aqua Florida, Inc.
 Asset Detail - Utility Plant in Service
 As of 12/31/07

Co-Adj	Asset Location	In Service	Utility Account	Quantity	Amount	Average Service Life	Dep Rate	Months in Service	Total AD
33-003	Seawing Lake	10/31/2007	33140 - Water	1	10,670.00	43	0.0233	75	1,552.25
33-003	Seawing Lake	10/31/2007	33340 - Service	1	3,222.00	40	0.0250	75	623.85
33-003	Seawing Lake	10/31/2007	33440 - Water and Precipitation	1	6,239.00	20	0.0500	75	1,346.81
					20,122.00				4,000.74

16-4.8

SOURCE As Referenced

16-4.5

8/13/08

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

Description: Plant in Service

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Sebring Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys # 23 AU #

Preparer: D.Dobiac

16-4.6

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
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 TREATMENT 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		TRANSMISSION & 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	164.3 (10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)	(10,670)
28	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)	(3,222)	(3,222)
29	334.4	Meters & Meter Installations	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)	(6,230)
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment														
37	340.61	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														
46	TOTAL		(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)
47	Subtotal Land & Land Rights															

Note: The 13-mo. average balance for plant in service should be reduced by \$20,122. See audit finding 4.5

SOURCE As Referenced

0
6/13/08

Schedule of Water Depreciation Expense By Primary Account
Test Year Average balance
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: Plant in Service

Florida Public Service Commission
Preparer: D.Dobiec

16-4-7

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

Per PSC Annual Rate Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
	1	INTANGIBLE PLANT													
0.0250	2	301.1 Organization													
0.0250	3	302.1 Franchises													
0.0556	4	339.1 Other Plant & Misc. Equipment													
	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													
0.0200	9	305.2 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													
0.0500	13	310.2 Power Generation Equipment													
0.0600	14	311.2 Pumping Equipment													
0.0556	15	339.2 Other Plant & Misc. Equipment													
	16	WATER TREATMENT PLANT													
0.0000	17	303.3 Land & Land Rights													
0.0313	18	304.3 Structures & Improvements													
0.0600	19	311.3 Pumping Equipment													
0.0486	20	320.3 Water Treatment Equipment													
0.0556	21	339.3 Other Plant & Misc. Equipment													
	22	TRANSMISSION & DISTRIBUTION PLANT													
0.0000	23	303.4 Land & Land Rights													
0.0313	24	304.4 Structures & Improvements													
0.0600	25	311.4 Pumping Equipment													
0.0286	26	330.4 Distr. Reservoirs & Standpipes													
0.0233	27	331.4 Transm. & Distribution Mains	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(246)
0.0250	28	333.4 Services	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(81)
0.0500	29	334.4 Meters & Meter Installations	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(312)
0.0222	30	335.4 Hydrants													
0.0667	31	336.4 Backflow Prevention													
0.0400	32	339.4 Other Plant & Misc. Equipment													
	33	GENERAL PLANT													
0.0000	34	303.5 Land & Land Rights													
0.0250	35	304.5 Structures & Improvements													
0.0667	36	340.6 Office Furniture & Equipment													
0.1667	37	340.51 Computer Equipment													
0.1667	38	341.5 Transportation Equipment													
0.0556	39	342.5 Stores Equipment													
0.0625	40	343.5 Tools, Shop & Garage Equipment													
0.0667	41	344.5 Laboratory Equipment													
0.0833	42	345.5 Power Operated Equipment													
0.1000	43	346.5 Communication Equipment													
0.0667	44	347.5 Miscellaneous Equipment													
0.1000	45	348.5 Other Tangible Plant													
	46	TOTAL	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(640)

SOURCE As Referenced

Note: Depreciation Expense should be reduced by \$1640.
See audit finding 4. 2

08/13/08

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

Florida Public Service Commission

Description: Plant in Service

Preparer: D.Dobiac

16-4.8

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchisees														
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 TREATMENT 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		TRANSMISSION & 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	16-4.5 (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)	(1,552)
28	333.4	Services	(504)	(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)	(1,949)
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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														
46		TOTAL	(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)	(4,005)

SOURCE AS REFERENCED

Note: The 13ma average balance for accumulated depreciation should be reduced by \$9005. See audit finding 4.

09/27/06
 0

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: Plant in Service

16-10

Description	Test Period	Additions	Retirements	12/31/1997	Additions	Retirements	12/31/1998	Additions	Retirements	12/31/1999	Additions
	12/31/1996										
301 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)	
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	119,461	1,500	726	120,235	100	-	120,335	6,413	-	126,748	1,981

ok

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

as per utility: 123,524
 Variance: 123,524

As referenced

9/10/11
 0

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: Plant in Service

1-01-01

Description	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions	Retirements	12/31/2003
301 Organization		8,488			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 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	4,434		86,769			86,769
333 Services		-			-			-		-	-
334 Meters and Meter Install.		17,650	88		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		-			-			-		-	-
Water Plant		128,729	88		128,817	71,267		140,084		7,618	132,466

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

SOURCE IS REFERENCED

07/21/08

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

Description: Plant in Service

AQUA UTILITIES FLORIDA, INC
LAKE OSBOURNE ESTATES
Rate Case
Dkt 080121-WS ACN 08-093-1-1
Certificate 53-W
Plant Additions & Retirements - Water

16-10-7

Description	Additions	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 Tunnels			-			-			-		
309 Supply Mains			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			86,769			86,769			86,769	2,849	887
333 Services			-			-			-		
334 Meters and Meter Install.			20,114			20,114	3,013		23,127		
335 Hydrants	4,008		8,465			8,465			8,465		
336 Backflow Prevention Devices			-			-			-		
339 Other Plant And Misc.			18,593			18,593			18,593		
340 Office Furniture & Equip.			(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			-			-			-		
Water Plant	4,008	-	136,474	-	-	136,474	3,013	-	139,487	2,849	887

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

Variance: 139,763
142,776

SOURCE AS IMPROVED

10/27/07

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

Description: Plant in Service

AQUA UTILITIES FLORIDA, INC
LAKE OSBOURNE ESTATES
Rate Case
Dkt 080121-WS ACN 08-093-1-1
Certificate 53-W
Plant Additions & Retirements - Water

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	870		870		870
302 Franchises		750	(750)	750	(750)
303 Land					
304 Structures & Improvements					
305 Collecting & Impounding					
306 Lake, River & Other					
307 Wells & Springs					
308 Infiltration Galleries and Tunnels			1,700		1,700
309 Supply Mains	1,700				
310 Power Generation Equip.					
311 Pumping Equip.					
320 Water Treatment Equip.					
330 Distribution Reservoirs	88,731	92,656	(3,925)	92,656	(3,925)
331 Transmission and Distribution Mains					
333 Services	23,127	28,372	(5,245)	28,372	(5,245)
334 Meters and Meter Install.	8,465	8,465		8,465	(0)
335 Hydrants					
336 Backflow Prevention Devices	18,593	13,806	4,787	13,806	4,787
339 Other Plant And Misc.	(37)	689	(726)	689	(726)
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	141,449	144,738	(3,289)	144,738	(3,289)

Per Doc Reg #15:
The (3,289) variance dates back to 12/31/1996. Order PSC-97-1149-FOF-WU issue September 30, 1997 was reviewed, but nothing was found to determine the source of the total difference. CPR records by account were inherited from Aquasource via acquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

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

2007	
Annual Rpt	MFR
144,738	175,479
Allocations	
CPR	GL
144,738	144,738

Note: Plant in service is overstated in the MFR. See Audit Finding 4. B

SOURCE IS REFERENCED

8/13/08

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

Description: Plant in Service

Co. A/U	Asset Location	In Service	Utility Account	Quantity	Amount	Average Service Life	Deprec Rate	Months in Service	Total AD
33-6558	Lake Odessa	12/31/1996	30110 - Organization	1	870.00	6-12/3	0.0250	134	242.69
33-6558	Lake Odessa	12/31/1998	30210 - Purchases and consents	1	(750.00)		0.0250	134	(208.22)
33-6558	Lake Odessa	12/31/1998	30620 - Supply/Mains	1	1,700.00		0.0266	134	542.52
33-6558	Lake Odessa	12/31/1998	33140 - Meters	1	(3,824.00)		0.0233	134	(1,918.82)
33-6558	Lake Odessa	12/31/1998	33440 - Meters and installers	1	(6,245.00)		0.0300	134	(2,908.27)
33-6558	Lake Odessa	12/31/1998	33910 - Other Elec Plant - Items	1	4,107.00		0.0356	134	2,917.50
33-6558	Lake Odessa	12/31/1998	34050 - Office Furniture and Equip	1	(726.00)		0.0667	134	(540.08)
					(2,289.00)				(941.17)

SOURCE As Referenced

16-10-5
13/18

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Lake Osborne Estates
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
Dist 080121-WS; ACN 08-093-1-1

Florida Public Service Commission

Description: Plant in Service

Preparer: D.Dobiac

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	870	870	870	870	870	870	870	870	870	870	870	870	870	870
3	302.1	Franchisees	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)
4	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		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	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														
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT 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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Dist. Reservoirs & Standpipes														
27	331.4	Transm. & Distribution Mains	(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)	(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														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)	(726)
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	348.5	Communication Equipment														
44	347.5	Miscellaneous Equipment														
45	348.5	Other Tangible Plant														
46		TOTAL	(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)	(3,289)
47		Subtotal Land & Land Rights														

Note: The 13-mo. average balance for plant in service should be reduced by \$3289. See audit finding 4.

16-10-5

SOURCE As Referenced

06/13/08

Schedule of Water Depreciation Expense By Primary Ac
Test Year Average balance
Laka Cabourne Estates
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: Plant in Service

Florida Public Service Commission

Preparer: D.Dobiac

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

Per PSC Annual Rate	Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
	1		INTANGIBLE PLANT													
0.0250	2	301.1	Organization	2	2	2	2	2	2	2	2	2	2	2	2	22
0.0250	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	265
	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	306.2	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0333	10	307.2	Wells & Springs	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	11	308.2	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0285	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	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0555	15	339.2	Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	16		WATER 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	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0555	21	339.3	Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	22		TRANSMISSION & DISTRIBUTION PLANT													
0.0000	23	303.4	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0313	24	304.4	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0500	25	311.4	Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0285	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	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0500	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	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	31	336.4	Backflow Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0400	32	339.4	Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	33		GENERAL PLANT													
0.0000	34	303.5	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	35	304.5	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	36	340.5	Office Furniture & Equipment	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(48)
0.1667	37	340.51	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1667	38	341.5	Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0555	39	342.5	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0525	40	343.5	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	41	344.5	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0833	42	345.5	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	43	346.5	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	44	347.5	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	45	348.5	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
	46		TOTAL	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(84)

Note: Depreciation Expense should be reduced by \$84. See audit finding 4.0

16-10-08

SOURCE AS DEPRECIATED

8/31/08

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Lake Osborne Estates
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: Plant in service

Florida Public Service Commission
Prepared: D.Dobiac

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	243	243	243	243	243	243	243	243	243	243	243	243	243	243
3	302.1	Franchises	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)	(209)
4	339.1	Other Plant & Misc. Equipment	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967
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	543	543	543	543	543	543	543	543	543	543	543	543	543	543
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT 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		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Dist. Reservoirs & Standpipes														
27	331.4	Transm. & Distribution Mains	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)	(1,019)
28	333.4	Services														
29	334.4	Meters & Meter Installations	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)	(2,928)
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements														
36	340.5	Office Furniture & Equipment														
37	340.51	Computer Equipment	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)	(540)
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														
46		TOTAL	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)	(941)

16-107

SOURCE As Referenced

Note: The B-no. average balance for accumulated depreciation should be reduced by \$941. See audit finding 4.8

8/12/10

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

Description: Plant in Service

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dist 080121-WS ACN 08-093-1-1
Certificate 209-W
Plant Additions & Retirements - Water

16-11

Description	1991 Annual Report	Utility Adjustment	Order Adjustment	Year Period	Additions	Retirements	12/31/1992	Additions	Retirements	12/31/1993	Additions	Retirements
				12/31/1991								
301 Organization	13,883			13,883			13,883			13,883		
302 Franchises												
303 Land	2,570		(2,570)									
304 Structures & Improvements	1,577		(1,577)		703		703			703	164	
305 Collecting & Impounding												
306 Lake, River & Other											1,271	
307 Wells & Springs	50,944	(50,944)										
308 Infiltration Galleries and Tunnels												
309 Supply Mains	120,272		(20,560)	99,712			99,712		99,712			
310 Power Generation Equip												
311 Pumping Equip.	18,100		(18,100)					3,655		3,655	1	
320 Water Treatment Equip.	13,077	(13,077)						1,095		1,095	6,386	785
330 Distribution Reservoirs	121,423		(121,423)								1,500	
331 Transmission and Distribution Mains	152,384			152,384	6,615		158,999	8,100	(99,712)	266,811	7,215	
333 Services	29,726			29,726			29,726			29,726	232	
334 Meters and Meter Install.	59,713			59,713	2,361	1,824	60,250	15,280		75,530	10,420	
335 Hydrants					842		842			842		
336 Backflow Prevention Devices											269	
339 Other Plant And Misc.											190	
340 Office Furniture & Equip.	7,223			7,223	185		7,408	500		7,908		
341 Trans. Equip.	10,200	(5,000)		5,200	750		5,950			5,950		
342 Stores Equip.											98	
343 Tools, Shop and Garage Equip.	602			602	397		999	131		1,130		
344 Lab Equip												
345 Power Operated Equip.	636			636			636	1,757		2,393		
346 Communication Equip.												
347 Misc. Equip.	240			240			240	1		241	193	
348 Other Tangible Plant	270			270			270			270		
Water Plant	602,840	(69,021)	(164,230)	369,589	11,853	1,824	379,618	30,519		410,137	27,039	785

Source: Docket #78148-WS, PSC-93-1675-FOF-WS
 Issued 11/18/1993
 add back avg adj/acquisition adj/non-utility adj/order adj correction
 Variance: 4,519 72,086 76,605

- 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 Furniture & Equip.
- 348 Other Tangible Plant

SOURCE AS REFERENCED

8/20/08
12/31/98

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

16-11.1

AQUA UTILITIES FLORIDA, INC.
JASMINE LAKES
Rate Case
Dkt 080121-WS ACN 08-093-1-1
Certificate 289-W
Plant Additions & Retirements - Water

Description	12/31/1994	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions	Retirements	12/31/1998
301 Organization	13,883			13,883			13,883			13,883			13,883
302 Franchises	-			-			-			-			-
303 Land	-			-			-			-			-
304 Structures & Improvements	867			867	4,900		5,767			5,767			5,767
305 Collecting & Impounding	-			-			-			-			-
306 Lake, River & Other	-			-			-			-			-
307 Wells & Springs	1,271			1,271	1,483		2,754	10,697		13,451	42,613		56,064
308 Infiltration Galleries and Tunnels	-			-			-			-			-
309 Supply Mains	-			-	4,701		4,701			4,701	2,527		7,228
310 Power Generation Equip.	-			-			-			-			-
311 Pumping Equip.	3,656	6,629		10,285			10,285	5,603		15,888			15,888
320 Water Treatment Equip.	6,696	209		6,905			6,905	25,000		31,905			31,905
330 Distribution Reservoirs	1,500			1,500			1,500	16,693		18,193			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			8,448			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
348 Other Tangible Plant	270			270			270			270			270
Water Plant	437,291	22,656		459,947	28,657	21,830	466,774	85,814		552,588	49,956		602,544

Sources: Docket 920148-WS, PSC-93-1675-PDF-WS
Issued 11/18/1993
add back avg adj/acquisition adj/non-utility adj/order adj correction
Variance:

as per utility: 785,514
Variance: 228,066

- 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 Furniture & Equip.
- 348 Other Tangible Plant

SOURCE As referenced

8/21/06

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

Description: Plant in Service

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 080121-WS ACN 08-093-1-1
Certificate 209-W
Plant Additions & Retirements - Water

16-11.2

Description	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002	Additions
301 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
308 Infiltration Galleries and Tunnels													
309 Supply Mains			7,228			7,228			7,228	2,236	2,850		6,614
310 Power Generation Equip													
311 Pumping Equip.			15,888			15,888	271		16,159	42,485			58,644
320 Water Treatment Equip.			31,905			31,905	2,100		34,005	235	114		34,126
330 Distribution Reservoirs			18,193			18,193			18,193	1,584			19,777
331 Transmission and Distribution Mains			289,605	1,353		290,958	1,084		292,042	4,673	402		296,313
333 Services			29,958			29,958			29,958				29,958
334 Meters and Meter Install.			89,378	248		89,626	3,158		92,784	(826)			91,958
335 Hydrants			23,960			23,960			23,960				23,960
336 Backflow Prevention Devices													
339 Other Plant And Misc.			1,269			1,269			1,269				1,269
340 Office Furniture & Equip.			8,448			8,448			8,448				8,448
341 Tools, Equip.			5,950			5,950			5,950				5,950
342 Stores Equip.													
343 Tools, Shop and Garage Equip.			1,951			1,951			1,951	698			2,649
344 Lab Equip.													
345 Power Operated Equip.			2,393			2,393			2,393				2,393
346 Communication Equip.													
347 Misc. Equip.			434			434			434				434
348 Other Tangible Plant			270			270			270				270
Water Plant	67,664		670,208	1,602		671,810	6,513		678,323	62,340	3,366		737,307

Source: Decker 928148-WS, PSC-93-1673-POF-WS

Issued 11/18/1993

add back avg adj/acquisition adj/non-utility adj/order 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 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

Source is referenced

8/10/08
7/2/08

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: Plant in Service

16-11.3

Description	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization	67,664	13,883			13,883			13,883			13,883	
302 Franchises												
303 Land			13,439		13,439			13,439			13,439	
304 Structures & Improvements		5,767	1,172,514		1,178,281	2,335		1,180,616			1,180,616	1,172,000
305 Collecting & Impounding												3,278
306 Lake, River & Other												
307 Wells & Springs		67,320			67,320			67,320			67,320	
308 Infiltration Galleries and Tunnels												
309 Supply Mains		6,614			6,614			6,614			6,614	
310 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
320 Water Treatment Equip.		34,126	48,748		82,874	(7,272)		75,602			75,602	
330 Distribution Reservoirs		19,777			19,777			19,777			19,777	
331 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	
334 Meters and Meter Install.		91,958	7,657		99,615	14,776		114,391	5,895		120,286	
335 Hydrants		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			8,448			8,448			8,448	1,398
341 Trans. Equip.		5,950			5,950			5,950	18,698	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	1,368		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		2,103,386	215,053	45,336	2,273,303	(1,162,975)

Source: Docket 120148-WS, PSC-03-1475-PDF-WS
Issued 11/18/1993

add back avg adj/acquisition adj/non-utility adj/order adj correction
Variance:

	2005	2006
	Annual Rpt	Annual Rpt
	2,336,311	2,506,228
Variance:	(169,917)	(169,917)
		From Dkt 060368-WS Audit Adj: 22-8.5

- 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 Furniture & Equip.
- 348 Other Tangible Plant

SOURCE As referenced

10/12/10

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

Description: Plant in Service

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 080121-WS ACN 08-093-1-1
Certificate 209-W
Plant Additions & Retirements - Water

Description	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 Organization		13,883	13,883	-	13,883	(0)
302 Franchises		-	-	-	-	-
303 Land		13,439	13,439	-	13,439	(0)
304 Structures & Improvements	1,688	6,414	6,414	-	7,992	(1,578)
305 Collecting & Impounding		3,278	3,278	-	3,278	(0)
306 Lake, River & Other		-	-	-	-	-
307 Wells & Springs		67,320	67,319	1	118,263	(50,943)
308 Infiltration Galleries and Tunnels		-	-	-	-	-
309 Supply Mains		6,614	6,614	-	27,174	(20,560)
310 Power Generation Equip.		148,110	148,110	-	148,110	0
311 Pumping Equip.	5,756	80,846	80,846	-	98,946	(18,100)
320 Water Treatment Equip.		75,602	75,603	(1)	88,680	(13,078)
330 Distribution Reservoirs		19,777	11,712	8,065	(92,546)	112,323
331 Transmission and Distribution Mains	16,403	353,144	353,143	1	353,143	1
333 Services		41,435	41,435	-	41,435	(0)
334 Meters and Meter Install.		120,286	119,962	324	119,962	324
335 Hydrants	12,915	26,619	26,619	-	26,619	(0)
336 Backflow Prevention Devices		-	-	-	-	-
339 Other Plant And Misc.		1,269	1,269	-	1,269	0
340 Office Furniture & Equip.		9,846	9,846	-	9,846	0
341 Trans. Equip.		(5,000)	-	(5,000)	-	(5,000)
342 Stores Equip.		-	-	-	-	-
343 Tools, Shop and Garage Equip.		10,986	10,986	-	10,986	0
344 Lab Equip.		-	-	-	-	-
345 Power Operated Equip.		2,393	2,393	-	2,393	(0)
346 Communication Equip.		9,418	9,418	-	9,418	(0)
347 Misc. Equip.		2,002	2,002	-	2,002	(0)
348 Other Tangible Plant		65,885	65,885	-	65,884	1
Water Plant	36,762	1,073,566	1,070,176	-	1,070,176	3,390

Source: Decker 920144-WS, PSC-93-1675-FDF-WS
Issued 11/18/1993

add back avg adj/acquisition adj/non-utility adj/order adj correction
Variance:

Retirements	2007	
	Annual Ret	MFR
36,762	1,070,176	1,172,491

Allocations

Description	Retirements	2007	
		CPR	GL
303 Land			
304 Structures & Improvements	1,688	1,070,176	1,070,176
304 Structures & Improvements			
305 Collecting & Impounding			
307 Wells & Springs			
309 Supply Mains			
310 Power Generation Equip.			
311 Pumping Equip.			
311 Pumping Equip.	5,756		
320 Water Treatment Equip.			
330 Distribution Reservoirs			
331 Transmission and Distribution Mains	16,403		
335 Hydrants	12,915		
340 Office Furniture & Equip.			
348 Other Tangible Plant			

See WP 16-11.5 for conclusion. ⓧ

SOURCE As referenced

16-11.4

20/12/10

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
Plant in Service

Description:

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	13,883	13,883	-	13,883	(0)
302 Franchises	-	-	-	-	-
303 Land	13,439	13,439	-	13,439	(0)
304 Structures & Improvements	6,414	6,414	-	7,992	(1,578)
305 Collecting & Impounding	3,278	3,278	-	3,278	(0)
306 Lake, River & Other	-	-	-	-	-
307 Wells & Springs	67,320	67,319	1	118,263	(50,943)
308 Infiltration Galleries and Tunnels	-	-	-	-	-
309 Supply Mains	6,614	6,614	-	27,174	(20,560)
310 Power Generation Equip.	148,110	148,110	-	148,110	0
311 Pumping Equip.	80,846	80,846	-	98,946	(18,100)
320 Water Treatment Equip.	75,602	75,603	(1)	88,680	(13,078)
330 Distribution Reservoirs	19,777	11,712	8,065	(92,546)	112,323
331 Transmission and Distribution Mains	353,144	353,143	1	353,143	1
333 Services	41,435	41,435	-	41,435	(0)
334 Motors and Meter Install.	120,286	119,962	324	119,962	324
335 Hydrants	26,619	26,619	-	26,619	(0)
336 Backflow Prevention Devices	-	-	-	-	-
339 Other Plant And Misc.	1,269	1,269	-	1,269	0
340 Office Furniture & Equip.	9,846	9,846	-	9,846	0
341 Trans. Equip.	(5,000)	-	(5,000)	-	(5,000)
342 Stores Equip.	-	-	-	-	-
343 Tools, Shop and Garage Equip.	10,986	10,986	-	10,986	0
344 Lab Equip.	-	-	-	-	-
345 Power Operated Equip.	2,393	2,393	-	2,393	(0)
346 Communication Equip.	9,418	9,418	-	9,418	(0)
347 Misc. Equip.	2,002	2,002	-	2,002	(0)
348 Other Tangible Plant	65,885	65,885	-	65,884	1

Per Doc Reg #15:

The 3,390 difference dates back to 12/31/1997. CPR records by account were inherited from Aquasource via acquisition in July 2003, therefore, pre-acquisition differences of the prior owner cannot be reasonably explained.

Water Plant

Source: Docket 970148-WS, PSC-93-1675-FOF-WS
Issued 11/18/1993

	2007	22-8.7
	Annual Rpt	MFR
	1,070,176	1,172,491
Variance:		Allocations
	CPR	GL
	1,070,176	1,070,176

Note: Variance has no support. Using the conservative approach, MFR is reasonable. @

- 303 Land
- 304 Structures & Improvements
- 304 Structures & Improvements
- 305 Collecting & Impounding
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.

5-11-5

SOURCE AS REFERENCED

0 1/50

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

Aqua Florida, Inc.
Asset Detail - Utility Plant In Service
As of 12/31/07

Description: *Plant in Service*

Co./AU	Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Support	Variance
33-6386	Rosalie Oaks - Sewer	6/1/2004 0:00	36640 - Other Misc Plant - Dispose	ERATION BLOWERS & SWITCHES ROSALIE	33638614207	2	12,361.77	12,361.77	12,361.77	-
33-6386	Rosalie Oaks - Sewer	4/1/2005 0:00	37130 - Pumping Equip - Pumping	1 HP SUBMERSIBLE 230V ROSALIE DAIG	33638632380	1	648.08	648.08	648.08	-
33-6386	Rosalie Oaks - Sewer	1/1/2006 0:00	37130 - Pumping Equip - Pumping	1-HP Stenner pump	33638640493	1	406.77	406.77	406.77	-
33-6390	Village Sewer	8/1/2007 0:00	36679 - Struct & Improv - Gen	Additional public position on project	33639007365	0	132,182.89	132,182.89	132,182.89	-
33-6390	Village Sewer	3/1/2007 0:00	35470 - Struct & Improv - Gen	Cleaned and rebuilt birms at ponds	33639037355	1	131,053.96	132,182.89	132,182.89	-
33-6391	Jasmine Lakes - WasteWater	1/1/2007 0:00	37130 - Pumping Equip - Pumping	AFUDC 2000 enclosed project	33639104903	0	101.78	101.78	-	-
33-6391	Jasmine Lakes - WasteWater	12/1/2006 0:00	37130 - Pumping Equip - Pumping	1-10hp Sph 230v Home 4" pump @ LS #	33639104983	1	5,987.53	6,089.29	6,089.29	-
33-6391	Jasmine Lakes - WasteWater	3/1/2007 0:00	37130 - Pumping Equip - Pumping	AFUDC Account on closed project	33639137366	0	294.72	294.72	-	-
33-6391	Jasmine Lakes - WasteWater	11/1/2007 0:00	37030 - Receiving Wells	Control Panel NEMA 4X stainless st	33639137368	1	8,276.84	8,276.84	-	-
33-6391	Jasmine Lakes - WasteWater	11/1/2007 0:00	37030 - Receiving Wells	SS rails, end caps, brackets, SS s	33639137366	0	7,640.14	7,640.14	-	-
33-6391	Jasmine Lakes - WasteWater	11/1/2007 0:00	37030 - Receiving Wells	Vault w/ locking hatch on the side	33639137368	1	8,858.83	8,858.83	-	-
33-6391	Jasmine Lakes - WasteWater	11/1/2007 0:00	37130 - Pumping Equip - Pumping	2 - new single phase/ 2.9 HP/ 230v	33639137368	2	8,276.80	8,276.80	-	-
33-6391	Jasmine Lakes - WasteWater	10/1/2006 0:00	37130 - Pumping Equip - Pumping	Lift station # 2 - Cleander Drive -	33639137368	0	28,381.84	58,498.67	58,498.67	-
33-6419	Quail Ridge - Water	11/1/2007 0:00	304300 - Structures & Improvements	AFUDC Account on closed project	33641937922	0	37.81	37.81	-	-
33-6419	Quail Ridge - Water	11/1/2006 0:00	304300 - Structures & Improvements	SM220-3-50SSHP-FBR Control Panel	33641937922	1	7,343.93	7,361.34	7,361.34	-
33-6420	Silver Lake/Western Shores - Water	7/1/2007 0:00	311410 - Pumping Equip-Electric	50HP Baldor TEFC w/ PBC insulator @	33642009188	1	10,123.10	10,123.10	10,123.10	-
33-6421	Skycrest - Water	6/1/2006 0:00	30720 - Wells and Springs	1 - 3" CI check valve	33642128775	1	573.74	573.74	573.74	-
33-6421	Skycrest - Water	10/1/2006 0:00	30430 - Struct and Imp - Treat	120 LF of 6" chain link fence	33642136770	1	3,420.07	3,420.07	3,420.07	-
33-6428	Tangerine - Water	12/1/2007 0:00	311210 - Pumping Equip-Electric	Goulds 7 Stage 60HLJ 7 stage pump	33642828611	1	26,562.35	26,562.35	-	-
33-6428	Tangerine - Water	12/1/2007 0:00	33140 - Mains	1,300 ft of 1" Sch 40 PVC	33642828611	1300	1,022.30	1,022.30	-	-
33-6428	Tangerine - Water	12/1/2007 0:00	33140 - Mains	2,880 LF of 6" C-900 water main, in	33642828611	2880	125,093.62	125,093.62	-	-
33-6428	Tangerine - Water	12/1/2007 0:00	33140 - Mains	Earwood Ave - installation of 4,48	33642828611	4480	230,061.81	230,061.81	-	-
33-6428	Tangerine - Water	12/1/2007 0:00	33540 - Hydrants	4 - Fire hydrants on Earwood Ave 1	33642828611	4	30,964.84	414,014.62	414,014.62	-
33-6456	Chulota - Water	10/1/2006 0:00	33440 - Meters and Installations	1 - 3" fire hydrant meter S/N 70184	33645606456	0	2,258.65	2,258.65	-	-
33-6456	Chulota - Water	12/1/2006 0:00	33440 - Meters and Installations	10 meter boxes	33645606456	10	616.88	616.88	-	-
33-6456	Chulota - Water	10/1/2006 0:00	33440 - Meters and Installations	100 - 5/8 x 3/4" meters-Quarter Clo	33645606456	100	6,910.58	6,910.58	-	-
33-6456	Chulota - Water	10/1/2006 0:00	33440 - Meters and Installations	30 - Plastic meter boxes-Quarter Cl	33645606456	30	928.89	928.89	-	-
33-6456	Chulota - Water	10/1/2006 0:00	33440 - Meters and Installations	35 - Jumbo meter boxes-Quarter Clos	33645606456	35	1,919.34	1,919.34	-	-
33-6456	Chulota - Water	6/1/2007 0:00	33440 - Meters and Installations	50 - 5/8 x 3/4" T10 D/R Gal Meters,	33645606456	50	10,001.90	10,001.90	-	-
33-6456	Chulota - Water	12/1/2008 0:00	33440 - Meters and Installations	50 - 5/8" x 3/4" meters and connect	33645606456	50	3,896.79	3,896.79	-	-
33-6456	Chulota - Water	6/1/2007 0:00	33440 - Meters and Installations	8 - 1" T10 D/R Gal Meter, connect	33645606456	8	3,818.93	30,254.96	30,254.97	(0.01)
33-6456	Chulota - Water	1/1/2007 0:00	30330 - Land & Land Rights - Treat	AFUDC Account on closed project	33645630699	0	1,406.86	1,406.86	-	-
33-6456	Chulota - Water	6/1/2006 0:00	30330 - Land & Land Rights - Treat	1-Wetlands Assessment study-CUP mod	33645630699	1	33,781.78	35,288.64	33,781.78	1,406.86
33-6471	Sunny Hills - Water	5/1/2007 0:00	33040 - Distr Reserv and Standpipes	100 PSI Hydro tank @ well #4	33647107504	1	46,443.32	46,443.32	-	-
33-6471	Sunny Hills - Water	5/1/2007 0:00	33140 - Mains	McCrometer MW504 flow meter @ well	33647107504	1	2,352.19	48,795.50	48,795.50	-
33-6471	Sunny Hills - Water	5/1/2008 0:00	30720 - Wells and Springs	1-30hp GE vertical hollow shaft mot	33647140411	1	2,462.51	2,462.51	-	-
33-6471	Sunny Hills - Water	11/1/2006 0:00	30720 - Wells and Springs	Additional overhead posting after p	33647140411	0	0.55	0.55	-	-
33-6471	Sunny Hills - Water	7/1/2006 0:00	30720 - Wells and Springs	Act'l charges-Well #1 rehabilitation	33647140411	0	1.10	1.10	-	-
33-6471	Sunny Hills - Water	12/1/2007 0:00	30720 - Wells and Springs	Permitting, Engineering and final c	33647140411	0	31,086.78	31,086.78	-	-
33-6471	Sunny Hills - Water	3/1/2006 0:00	30720 - Wells and Springs	Well #1 rehabilitation	33647140411	1	86,021.64	86,021.64	-	-
33-6471	Sunny Hills - Water	12/1/2007 0:00	311210 - Pumping Equip-Electric	50 HP submersible well pump	33647140411	1	22,799.92	123,261.51	123,261.51	-
33-6568	Amedondo Estates - Water	1/1/2006 0:00	30420 - Struct and Imp - Source	1 - Control panel for Generator ATS	33656735971	1	5,598.40	5,598.40	5,598.40	-
33-6574	Jasmine Lakes Utilities Corp. - Water	12/1/2004 0:00	30330 - Land & Land Rights - Treat	ENGINEERING CUP APPLICATION JASMINE	33657400136	1	13,439.28	13,439.28	13,439.28	-
33-6574	Jasmine Lakes Utilities Corp. - Water	12/1/2004 0:00	32030 - Water Treatment Equipment	CHLORAMINE DISINFECTION CONV JASMIN	33657400871	1	47,370.25	47,370.25	47,370.25	-
33-6574	Jasmine Lakes Utilities Corp. - Water	1/1/2004 0:00	33540 - Hydrants	FIRE HYDRANT JASMINE LAKES	33657400915	10	15,574.68	15,574.68	15,574.68	-
33-6574	Jasmine Lakes Utilities Corp. - Water	1/1/2007 0:00	30520 - Collection/pond Reservoirs	Removal of old Hydro tank at WTP	33657405595	1	3,278.37	3,278.37	3,278.37	-
33-6574	Jasmine Lakes Utilities Corp. - Water	1/1/2006 0:00	33440 - Meters and Installations	1 - 1 1/2" meter & 1- 5/8x3/4" mete	33657415505	2	2,023.66	2,023.66	-	-
33-6574	Jasmine Lakes Utilities Corp. - Water	1/1/2005 0:00	33440 - Meters and Installations	5/8" METERS JASMINE LAKES	33657415505	14	6,038.85	8,062.51	8,062.51	-
33-6577	Ocala Oaks Utilities	11/1/2007 0:00	33440 - Meters and Installations	1,784 - 5/8 x 3/4" RP meters, connrs	33657700125	1784	418,223.39	418,223.39	-	-
33-6577	Ocala Oaks Utilities	10/1/2006 0:00	33440 - Meters and Installations	140 - 5/8 x 3/4" meters and install	33657700125	140	12,485.83	12,485.83	-	-
33-6577	Ocala Oaks Utilities	4/1/2006 0:00	33440 - Meters and Installations	20 - 5/8 x 3/4" meters & install#	33657700125	20	3,208.94	3,208.94	-	-
33-6577	Ocala Oaks Utilities	7/1/2006 0:00	33440 - Meters and Installations	20 - Meter boxes-Quarter Close	33657700125	20	522.14	522.14	-	-
33-6577	Ocala Oaks Utilities	12/1/2006 0:00	33440 - Meters and Installations	2-5/8 x 3/4" meters installed	33657700125	2	879.85	879.85	-	-
33-6577	Ocala Oaks Utilities	7/1/2006 0:00	33440 - Meters and Installations	30 - 5/8 x 3/4" meters-Quarter Clos	33657700125	30	1,028.76	436,356.61	436,356.61	-
33-6577	Woodberry Forest	6/1/2004 0:00	30430 - Struct and Imp - Treat	FENCE AROUND GENERATOR WOODBERRY FO	33657700946	1	582.40	582.40	-	-
33-6577	Woodberry Forest	6/1/2004 0:00	31020 - Power Generation Equipment	BACK UP GENERATOR WOODBERRY FOREST	33657700946	1	15,011.96	15,594.36	15,594.36	-
33-6577	Marion Hills	6/1/2004 0:00	30430 - Struct and Imp - Treat	FENCE AROUND GENERATOR MARION HILLS	33657700950	1	582.40	582.40	-	-
33-6577	Marion Hills	6/1/2004 0:00	31020 - Power Generation Equipment	BACK UP GENERATOR MARION HILLS	33657700950	1	15,045.51	15,627.91	15,627.91	-
33-6577	Fairfax	6/1/2004 0:00	30430 - Struct and Imp - Treat	FENCE AROUND GENERATOR FAIRFAX	33657700951	1	2,181.82	2,181.82	-	-
33-6577	Fairfax	6/1/2004 0:00	31020 - Power Generation Equipment	BACK UP GENERATOR FAIRFAX	33657700951	1	13,433.49	15,594.31	15,594.31	-
33-6577	Hawkins Pointe	1/1/2006 0:00	30720 - Wells and Springs	Replaced pipe on well heads from pv	33657720189	1	2,500.00	2,500.00	2,500.00	-
33-6577	Bellaire	12/1/2004 0:00	30430 - Struct and Imp - Treat	REPLACE FENCE BELLAIRE WATER TREATM	33657720616	50	829.23	829.23	829.23	-
33-6577	Ocala Oaks Utilities	3/1/2007 0:00	30430 - Struct and Imp - Treat	150' of 6" chain link fence	33657738290	1	2,248.41	2,248.41	-	-
33-6577	Ocala Oaks Utilities	1/1/2007 0:00	30430 - Struct and Imp - Treat	66' of 6" chain link fence	33657738290	1	1,179.18	1,179.18	-	-
33-6577	Ocala Oaks Utilities	12/1/2006 0:00	30430 - Struct and Imp - Treat	Replaces fence section damaged by tr	33657738290	1	600.00	3,828.59	3,828.59	-
33-6582	Lake Suzy Utilities, Inc. - Water	10/1/2006 0:00	33440 - Meters and Installations	1 - 1 1/2" meter and installation	33658200182	1	429.83	429.83	-	-
33-6582	Lake Suzy Utilities, Inc. - Water	4/1/2006 0:00	33440 - Meters and Installations	12 - 3/4 compression meter connect	33658200182	12	986.83	986.83	-	-
33-6582	Lake Suzy Utilities, Inc. - Water	10/1/2006 0:00	33440 - Meters and Installations	30 - 5/8 x 3/4" meters & install#	33658200182	30	1,667.06	1,667.06	-	-

SOURCE is Referenced

i - immaterial variance. @

80/5/09

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dist 080121-WS; ACN 08-893-1:1

Description: Plant in Service

Aqua Florida, Inc.
Asset Detail - Utility Plant In Service
As of 12/31/07

Co./AU	Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Support	Variance
33-6582	Lake Suzy Utilities, Inc. - Water	11/1/2007 0:00	33440 - Meters and Installations	515 - 5/8 x 3/4" RF meters, connect	33658200182	515	106,308.72	109,373.34	109,373.34	-
33-6582	Lake Suzy Utilities, Inc. - Water	11/1/2007 0:00	33040 - Distr Reserv and Standpipes	12-4" Hunter SVC-100 single station be	33658202804	12	4,129.94	-	-	-
33-6582	Lake Suzy Utilities, Inc. - Water	12/1/2008 0:00	33040 - Distr Reserv and Standpipes	8- 2" automatic flushing valves	33658202804	8	9,497.88	13,827.80	13,827.80	-
33-6580	Summit Chase - Water	5/1/2006 0:00	33040 - Distr Reserv and Standpipes	8,000 GALLON HYDRO TANK SUMMIT CHAS	33658020188	1	3,227.35	-	-	-
33-6580	Summit Chase - Water	5/1/2004 0:00	33040 - Distr Reserv and Standpipes	HYDRO TANK SUMMIT CHASE	33658020188	1	26,672.36	29,899.71	29,899.71	-
33-6633	Sebring Lakes	5/1/2006 0:00	31020 - Power Generation Equipment	ARJDC Accusal on closed project	33663328457	0	812.23	-	-	-
33-6633	Sebring Lakes	5/1/2006 0:00	31020 - Power Generation Equipment	1 - Baldor Model IDLC100-JD2A stand	33663328457	1	26,893.98	-	-	-
33-6633	Sebring Lakes	5/1/2006 0:00	31020 - Power Generation Equipment	1 - Cutter Hammer Model ATV3KDA3030	33663328457	1	3,327.84	-	-	-
33-6633	Sebring Lakes	11/1/2006 0:00	31020 - Power Generation Equipment	Addl charges to connect generator	33663328457	0	7,671.81	-	-	-
33-6633	Sebring Lakes	7/1/2006 0:00	31020 - Power Generation Equipment	Addl charges-1 - Baldor Model IDLC	33663328457	0	15.30	-	-	-
33-6633	Sebring Lakes	12/1/2006 0:00	31020 - Power Generation Equipment	Shipping costs - electrical curvse	33663328457	0	2,829.31	41,350.47	41,350.47	-
33-6574	Jasmine Lakes Utilities Corp. - Water	2/1/2002 0:00	31130 - Pumping Equip - Treatment	Minor Add	CX000703311	0	11,858.48	-	-	-
33-6574	Jasmine Lakes Utilities Corp. - Water	2/1/2002 0:00	31130 - Pumping Equip - Treatment	Work Order Addition	CX000703311	1	4,270.13	-	-	-
33-6574	Jasmine Lakes Utilities Corp. - Water	2/1/2002 0:00	31130 - Pumping Equip - Treatment	Work Order Addition	CX000703311	1	6,859.43	22,998.01	22,998.01	-
33-6589	Lake Josephine	6/1/2001 0:00	30820 - Supply Mains	Work Order Addition	CX000754309	250	1,863.40	-	-	-
33-6589	Lake Josephine	6/1/2001 0:00	30820 - Supply Mains	Work Order Addition	CX000754309	1	212.82	2,086.22	2,086.22	-
33-6585	Kings Cove - Water	1/1/2004 0:00	31130 - Pumping Equip - Treatment	Flow meter and pressure transmitter	CX004667311	1	2,421.09	2,421.09	2,421.09	-
33-6588	Lake Josephine	12/1/2007 0:00	30430 - Land & Land Rights - Source	New Addition	W0049	0	247,514.00	247,514.00	247,514.00	16-19.2
33-6582	Lake Suzy Utilities, Inc. - Water	11/1/2007 0:00	30320 - Land & Land Rights - Source	Resource Change	W0049	0	1,150.00	1,150.00	1,150.00	16-19.15 + 16-19.16
33-6405	Carlton Village - Water	5/1/2005 0:00	33140 - Mains	Note: as per order PSC-07-0540-FOF-WS	W0056	0	97.00	97.00	97.00	16-19.19
33-6458	Chulota - Water	5/1/2005 0:00	33140 - Mains	Note: as per order PSC-05-1242A-PAA-WS	W0056	0	77,826.00	77,826.00	77,826.00	16-19.20
33-6633	Sebring Lakes	12/1/2007 0:00	30350 - Land & Land Rights - Gen	New Addition	W0078	0	4,800.00	4,800.00	4,800.00	16-19.21
33-6390	Village Sewer	1/1/1999 0:00	30670 - Other-Tangible	OTHER TANGIBLE PROPERTY VILLAGE WATER	W0220	1	34,064.10	34,064.10	34,064.10	16-19.4

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

TOTAL: 2,066,314.57 2,063,817.72 1,486.85

16-19.1

SOURCE As Referenced

ORDER NO. PSC-00-1389-PAA-WU
 DOCKET NO. 991001-WU
 PAGE 15

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

08/15/08

Description: Plant in Service

SCHEDULE NO. 1

LAKE JOSEPHINE WATER

SCHEDULE OF WATER RATE BASE

As of June 30, 1999

<u>DESCRIPTION</u>	<u>BALANCE PER UTILITY</u>	<u>COMMISSION ADJUSTMENTS</u>	<u>BALANCE PER COMMISSION</u>
Utility Plant-in-Service	\$ 273,345	16-19.1 \$ 247,514	\$ 520,859
Land	\$ 25,000	\$ (4,900)	\$ 20,100
Accumulated Depreciation	\$ (133,723)	\$ (943)	\$ (134,666)
Contributions-in-aid-of-Construction	\$ (180,505)	\$ (110,129)	\$ (290,634)
CIAC Amortization	\$ 56,655	\$ 5,912	\$ 62,567
TOTAL	\$ 40,772	\$ 137,454	\$ 178,226

SOURCE FPSC Order

16-19.2

02/15/08
②

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

Description: Plant Service

16-19.3

Aqua Florida, Inc.
Asset Detail - Utility Plant in Service
As of 12/31/07

Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Average Service Life	Depr Rate	Months In Service	Total AD	
The Woods - Water	6/1/1997 0:00	30210 - Fracturing and completion	Asset Original Cost	W0046	1	535.00	535.00	16-19.4	40	0.0250	117	138
The Woods - Water	6/1/1997 0:00	30420 - Seals and Imp - Solvent	Asset Original Cost	W0046	1	3,909.00	3,909.00		32	0.0313	105	952
The Woods - Water	6/1/1997 0:00	30420 - Seals and Imp - Solvent	Retirement	33696400000	0	(2,418.33)	1,080.65	16-19.5	32	0.0313	11	31
The Woods - Water	6/1/1997 0:00	30420 - Seals and Imp - Source	Asset Original Cost	W0046	1	3,553.00						
The Woods - Water	6/1/1997 0:00	31120 - Pumping Equip - Source	Retirement	33696400000	-1	(3,553.00)						
The Woods - Water	6/1/1997 0:00	31120 - Pumping Equip - Source	Asset Original Cost	W0046	1	792.00	792.00		22	0.0455	117	350
The Woods - Water	6/1/1997 0:00	32030 - Water Treatment Equipment	Asset Original Cost	W0046	1	2,824.88						
The Woods - Water	6/1/1997 0:00	33440 - Meters and Installations	Asset Original Cost	W0046	1	2,824.88						
The Woods - Water	6/1/1997 0:00	33440 - Meters and Installations	Retirement	33696400000	0	(282.04)	2,342.84		20	0.0600	117	1,139
The Woods - Water	6/1/1997 0:00	33440 - Meters and Installations					4,750.49					2,803

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

SOURCE As Referenced

CPR Ledger Detail

Asset Original Cost: [] W0046

Asset Original Cost: [] Subledger: None

Classification: Unclassified

EA: [] specific

The Woods - Water

30210 - Franchises and consents	In Service Year	Jun-1998
	Placed in Service Year	Jun-1998
Crystal River - FPSC Water	Account Balance	1.00
101-Utility Plant in Service	Cost (1998)	16-19.3 535.00
Aqua America - Florida		
Water		
W0046		FLWA The Woods 3021

106to101Conversion

Aquasource CC

Bondable

38
08/5/08

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

Description:

Plant in Service

WORK ORDER # W0046

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

SOURCE PBC

16-19.4

GPR Ledger Entry Activity				Date	
UATD	Activity	Asset Original Cost	Asset Original Cost		
					May-2001
URET	Retirement	Retirement	Retirement due to replacement	0	(\$2,419.35) Jan-2007
				1	16-19.5
			Total for Activities:		\$1,080.65

39
09/15/07

WORK ORDER #W0046 - INHERITED
AQUASOURCE DATA AT TIME OF ACQUISITION,
THEREFORE, 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: Plant in Service

SOURCE PBC

16-19.5

8/15/08
①

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dir 086121-WS; ACN 08-093-1-1

Description: Plant in Service

16-19.0

Aqua Florida, Inc.
Asset Detail - Utility Plant in Service
As of 12/31/07

Co.-AU	Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Average Service Life	Depr Rate	Months In Service	Total AD
33-6580	Lake Josephine	12/1/2001 0:00	33140 - Mains	Asset Original Cost	W0048	1	(24,582.72)	114,791.21	43	0.0233	74	16,470
33-6580	Lake Josephine	12/1/2001 0:00	33140 - Mains	Retirement	33696499999	0	(1,638.28)	22-2.9	32	0.0313	74	9,292
33-6580	Lake Josephine	12/1/2001 0:00	33140 - Mains	Retirement	33696499999	0	(1,638.28)	22-3.14	30	0.0333	74	6,810
33-6580	Lake Josephine	12/1/2001 0:00	30430 - Struct and Imp - Treat	Asset Original Cost	W0048	1	48,194.33	48,194.33	35	0.0286	74	8,341
33-6580	Lake Josephine	12/1/2001 0:00	30720 - Wells and Springs	Asset Original Cost	W0048	1	27,279.00	27,279.00	20	0.0500	74	1,069
33-6580	Lake Josephine	12/1/2001 0:00	30920 - Supply Mains	Asset Original Cost	W0048	1	47,319.00	47,319.00				
33-6580	Lake Josephine	12/1/2001 0:00	31120 - Pumping Equip - Source	Asset Original Cost	W0048	1	3,467.00	3,467.00				
33-6580	Lake Josephine	12/1/2001 0:00	32030 - Water Treatment Equipment	Asset Original Cost	W0048	1	67,703.00					
33-6580	Lake Josephine	12/1/2001 0:00	32030 - Water Treatment Equipment	Retirement	33696499999	0	(206.88)	57,496.11	22	0.0456	74	18,026
33-6580	Lake Josephine	12/1/2001 0:00	33340 - Services	Asset Original Cost	W0048	1	11,100.00	11,100.00	40	0.0250	74	1,712
33-6580	Lake Josephine	12/1/2001 0:00	33440 - Meters and Installations	Asset Original Cost	W0048	1	48,146.00					
33-6580	Lake Josephine	12/1/2001 0:00	33440 - Meters and Installations	Retirement	33696499999	-1	(48,146.00)					
33-6580	Lake Josephine	12/1/2001 0:00	34350 - Tools, Shop and Garage Equip	Asset Original Cost	W0048	1	35,235.00					
33-6580	Lake Josephine	12/1/2001 0:00	34350 - Tools, Shop and Garage Equip	Adjustment - Asset Original Cost	W0048	0	(32,044.06)	3,190.95	16	0.0625	74	1,230
33-6580	Lake Josephine	12/1/2001 0:00	34650 - Power Operated Equipment	Asset Original Cost	W0048	1	1,943.00					
33-6580	Lake Josephine	12/1/2001 0:00	34650 - Power Operated Equipment	Retirement	33696499999	-1	(1,943.00)					
33-6580	Lake Josephine	12/1/2001 0:00	34750 - Miscellaneous Equipment	Asset Original Cost	W0048	1	8,834.00	8,834.00	15	0.0667	74	2,811
												85,363

Note: The above assets do not have appropriate supporting documentation. See WPs 22-3.9 + 22-3.14. @

SOURCE As Referenced

GPS Ledger Entry Activity

TRAN	Account	Account	Account	Amount	Month
				\$140,902.21	Dec-2001
URET	Retirement	Retirement	Retirement due to replacement	16-4.6	0 (\$24,562.72) Dec-2006
URET	Retirement	Retirement	Retirement due to replacement	0	0 (\$1,638.28) Jan-2007
URET	Retirement	Retirement	Retirement of W0048 due to rep	0	0 (\$537.62) Feb-2008
URET	Retirement	Retirement	Retirement of W0048 due to rep	0	0 (\$1,509.40) Feb-2008
URET	Retirement	Retirement	Retirement of W0048 due to rep	0	0 (\$4,214.33) May-2008
			Total for Activities:	1	\$108,529.86

470
 05/1/09

WORK ORDER # W0048 - INITIALIZED
 AQUASOURCE DATA AT TIME OF ACQUIS.,
 THEREFORE, NO FURTHER SUPPORT AVAILABLE.

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

SOURCE PBC

16-19.7

2/1/19
B

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

Description: Plant in Service
Dkt 080121-WS; ACN 08-093-1-1

16-19-8

Aqua Florida, Inc.
Asset Detail - Utility Plant in Service
As of 12/31/07

Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Support	Variance	Average Service Life	Depr Rate	Months In Service	Total AD
Lake Suzy - WasteWater	1/1/1998 0:00	35340 - Land & Land Rights	Dis Acquis of Conv	W0049	0	442,800.00	442,800.00	282,561.00	160,219.00				
Lake Suzy - WasteWater	1/1/1998 0:00	35340 - Land & Land Rights	Dis Adjust due to land sale at Lake Su	W0049	0	(173,434.00)	(173,434.00)	(82,381.00)	(111,053.00)				
Lake Suzy - WasteWater	1/1/1998 0:00	35440 - Struct & Improv - Dispost	Aquasource Conversion	W0049	1	489,599.87							
Lake Suzy - WasteWater	1/1/1998 0:00	35440 - Struct & Improv - Dispost	Retirement	13696490999	0	(1,228.38)							
Lake Suzy - WasteWater	1/1/1998 0:00	35440 - Struct & Improv - Dispost	Retirement	13696490999	0	(816.74)	488,753.85		488,753.85	16-18.5	32	0.0313	122 154,265.48
Lake Suzy - WasteWater	4/1/1998 0:00	35440 - Struct & Improv - Dispost	Aquasource Conversion	W0049	3	30,000.00	30,000.00		30,000.00		32	0.0313	119 9,273.44
Lake Suzy - WasteWater	5/1/1997 0:00	36020 - Collection Sewers - Forst	Aquasource Conversion	W0049	7207	28,000.00	28,000.00		28,000.00		30	0.0333	130 10,100.74
Lake Suzy - WasteWater	3/1/1999 0:00	36020 - Collection Sewers - Forst	Aquasource Conversion	W0049	5940	25,942.44	25,942.44		25,942.44		30	0.0333	108 7,751.60
Lake Suzy - WasteWater	1/1/1998 0:00	36120 - Collection Sewers - Gravl	Aquasource Conversion	W0049	7683	98,870.00	98,870.00		98,870.00		45	0.0222	122 22,282.37
Lake Suzy - WasteWater	1/1/1998 0:00	36120 - Collection Sewers - Gravl	Aquasource Conversion	W0049	8750	155,803.70	155,803.70		155,803.70		45	0.0222	110 31,582.58
Lake Suzy - WasteWater	1/1/1998 0:00	36220 - Special Collection Struct	Aquasource Conversion	W0049	1	28,899.00	28,899.00		28,899.00		40	0.0250	122 7,276.30
Lake Suzy - WasteWater	4/1/1998 0:00	36320 - Services to Customer	Aquasource Conversion	W0049	137	72,721.68	72,721.68		72,721.68		38	0.0283	119 18,929.96
Lake Suzy - WasteWater	4/1/1998 0:00	36420 - Flow Measuring Devices	Aquasource Conversion	W0049	1	1,353.12	1,353.12		1,353.12		5	0.2000	119 2,878.92
Lake 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
Lake Suzy - WasteWater	4/1/1998 0:00	37130 - Pumping Equip - Pumpin	Aquasource Conversion	W0049	1	81,320.00	81,320.00		81,320.00		18	0.0556	119 44,888.35
Lake Suzy - WasteWater	4/1/1998 0:00	37130 - Pumping Equip - Pumpin	Aquasource Conversion	W0049	1	22,000.00	22,000.00		22,000.00		18	0.0556	119 12,089.81
Lake Suzy - WasteWater	4/1/1998 0:00	37130 - Pumping Equip - Pumpin	Aquasource Conversion	W0049	1	22,000.00	22,000.00		22,000.00		18	0.0556	119 12,089.81
Lake Suzy - WasteWater	4/1/1998 0:00	38040 - Treat & Disp Equip - Disp	Aquasource Conversion	W0049	1	224,948.17	(744,365)		21,255.64		18	0.0556	119 11,880.70
Lake Suzy - WasteWater	4/1/1998 0:00	38040 - Treat & Disp Equip - Disp	Retirement	13696490999	0		21,255.64		21,255.64		18	0.0556	119 11,880.70
						Σ = 1,119,518.43			2,188,885.43				358,603.03

Σ(E) = 69,166.00 16-18.5

Note: These assets do not have appropriate supporting documentation. See audit finding 2.0

SOURCE As Planned

UADJ	Adjustment	Adjust due to land sale at Lala Suz	Adjust due to land sale at Lala	16-19.8	(\$173,434.00)	Dec-2007	
		Total for Activities:			1	\$269,366.00	

WORK ORDER # W0049 - INHERITED 28/5/08
 AQUASOURCE DATA AT TIME OF ACQUISITION,
 THEREFORE, 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: Plant in Service

16-19.10 150,000⁰⁰
 16-19.11 292,800⁰⁰
 442,800⁰⁰

Note: Without contracts, sales agreements, invoices, etc, this is not proper supporting documentation.
 See WP 16-19.8.0

SOURCE PBC

16-19.9

ORDER NO. PSC-97-0540-POF-WS
 DOCKET NO. 960799-WS
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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: Plant in Service

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	COMM. ADJUST. TO UTIL BAL	BALANCE PER COMM.
UTILITY PLANT IN SERVICE	\$ 324,361	\$ 624,578 A	\$ 948,939
LAND/NON-DEPRECIABLE ASSETS	150,000 ^{16-19,9}	112,581 B	^{16-19,8} 262,581
NON USED AND USEFUL PLANT	0	(186,057)C	(186,057)
CWIP	127,837	(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	<u>5,500</u>	<u>282 I</u>	<u>5,782</u>
WASTEWATER RATE BASE	\$ 332,884	\$ 102,899	\$ 435,783

SOURCE FOSC Order

16-19, 10

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

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt 000121-WS; ACN 08-093-1-1

Description: Plant in Service

0 e/s/08

LAKE SUZY BRUSHES INC.
 TEST YEAR ENDING JUNE 30, 1986
 ADJUSTMENTS TO RATE BASE

SCHEDULE NO. 18
 DOCKET NO. 960799-WS

	WATER	WASTEWATER
A. UTILITY PLANT IN SERVICE		
1. Reclassification from O&M expense	\$ 511	\$ 511
2. To reflect plant at 8/30/96	0	(20,580)
3. Reclassification from CWP	0	127,837
4. To reflect additional proforma plant	0	817,085
5. To reflect averaging adjustment	(221)	(235)
	\$ (430)	\$ 634,578
B. LAND		
1. To reflect value for 19.55 acres of land	\$ 0	\$ 282,800 <i>16-19.9</i>
2. To reflect recording and documentary stamp cost	0	2,058
3. To reflect value for 2.97 acres of land	0	(87,818)
4. To reflect land held for future use	0	(24,836)
	\$ 0	\$ 172,204
C. NON USED AND USEFUL PLANT		
1. To reflect average non used and useful plant	\$ (96,000)	\$ (129,297)
2. Average non used and accum. depre. on plant @ 8/30/96	23,481	28,825
3. Non used and useful post test year util. plant investment	0	(92,880)
4. Non used and useful post test year depreciation	0	6,185
	\$ (72,519)	\$ (187,167)
D. CONSTRUCTION WORK IN PROGRESS (CWP)		
1. To reflect a reclassification to plant	\$ 0	\$ (127,837)
E. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)		
1. To reflect the accumulated balance at 8/30/96	\$ (26,826)	\$ (31,865)
2. non used and useful CIAC	86,000	101,129
3. CIAC for margin reserve	0	(80,173)
4. To reflect averaging adjustment	2,143	0
	\$ 61,317	\$ 89,111
F. REFUNDABLE ADVANCES		
1. To reflect refundable cash advances	\$ 0	\$ (345,000)
2. Amortization on cash advances	0	23,012
	\$ 0	\$ (321,988)
G. ACCUMULATED DEPRECIATION		
1. To reflect the accumulated balance at 8/30/96	\$ (5,541)	\$ (11,841)
2. Depre. on post test year plant	0	(49,019)
3. To reflect averaging adjustment	4,789	5,034
	\$ (752)	\$ (55,826)
H. AMORTIZATION OF CIAC		
1. To reflect accumulated balance at 8/30/96	\$ 87,145	\$ 88,013
2. Non used and useful amortization of CIAC	(23,481)	(18,150)
3. Amortization of CIAC for margin reserve	0	1,223
4. To reflect averaging adjustment	(6,859)	(6,227)
	\$ 56,805	\$ 64,859
I. WORKING CAPITAL ALLOWANCE		
1. To reflect 1/3 of test year O & M expense	\$ (4,745)	\$ 282

SOURCE FPSL Order

16-19.11

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

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

Description: Plant in Service

08/15/08

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.

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

SOURCE FPSC Order

16-19.12

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

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 000121-WS; ACN 08-093-1-1
Description: Plant in Service

land for \$14,977 per acre, which is less than the calculated market value and within the mid-range of the per acre value of comparable 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.

08/5/08

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 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.

17-9.15

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 acres required for the upgrade is 19.20 acres. The utility owns 25.52 acres. Therefore, we have recognized 6.32 acres as land held for future use.

150,000
- 87,619
62,381
16-19.8

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 \$2,056 to reflect 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 by \$94,656 to reflect the value of land held for future use. Accordingly, the total adjustments for land equals \$112,581 resulting in a land value of \$262,581 for wastewater.

292,800
- 2056
- 94,656
200,200

Non-used and Useful Plant

Non-used and useful plant represents that portion of the utility's investment that is non-used and useful for existing customers. We have determined the used and used percentage of each plant account. Multiplying the non-used and useful percentage by 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.

62,381
200,200
262,581

FPSC Order

16-19.13

12/1/08

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

16-19.14

Aqua Florida, Inc.
Asset Detail - Utility Plant in Service
As of 12/31/07

Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Support	Variance	Average Service Life	Depr Rate	Months in Service	Total AD
Lake Suzy Utilities, Inc. - Water	4/1/2000 0:00	33140 - Mains	CONTRIBUTED PROPERTY LAKE SUZY UTILITIES		1	2,276.77							
Lake Suzy Utilities, Inc. - Water	1/1/2000 0:00	33140 - Mains	CONTRIBUTED PROPERTY LAKE SUZY UTILITIES		1	68,436.40							
Lake Suzy Utilities, Inc. - Water	4/1/2000 0:00	33140 - Mains	CONTRIBUTED PROPERTY LAKE SUZY UTILITIES		1	55,900.56	206,766.10	68,686.00	137,077.10	16-19.22	0.0233	33	5,890.63
Lake Suzy Utilities, Inc. - Water	4/1/2000 0:00	33140 - Mains	CONTRIBUTED PROPERTY LAKE SUZY UTILITIES		1	217.50							
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	30620 - Supply Mains	Aquasource Conversion	16-19.1 W0049	1	217.50	217.50		217.50	16-17.8	0.0286	122	63.02
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33140 - Mains	Aquasource Conversion	W0049	30650	230,868.04							
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33140 - Mains	Retirement	13096400000	-300	(2,332.67)							
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33140 - Mains	Retirement	13096400000	-10	(124.42)							
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33140 - Mains	Retirement	13096400000	-4	(31.10)	237,408.56		237,408.56	43	0.0233	122	56,893.45
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33140 - Mains	Aquasource Conversion	16-19.1 W0049	7020	68,895.89	68,895.89		68,895.89	43	0.0233	108	14,382.21
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33140 - Mains	Aquasource Conversion	W0049	38	5,872.86	5,872.86		5,872.86	40	0.0250	122	1,498.01
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33340 - Services	Aquasource Conversion	W0049	73	10,000.00	10,000.00		10,000.00	40	0.0250	108	2,240.97
Lake Suzy Utilities, Inc. - Water	3/1/1998 0:00	33340 - Services	Aquasource Conversion	W0049	38	6,000.00	6,000.00		6,000.00	20	0.0500	122	3,042.50
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33440 - Meters and Installations	Aquasource Conversion	W0049	73	26,486.50	26,486.50		26,486.50	20	0.0500	108	11,871.10
Lake Suzy Utilities, Inc. - Water	3/1/1998 0:00	33440 - Meters and Installations	Aquasource Conversion	W0049	30	34,364.06	34,364.06		34,364.06	45	0.0222	122	7,744.84
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33540 - Hydrants	Aquasource Conversion	W0049	1	7,896.66	7,896.66		7,896.66	25	0.0400	122	3,283.41
Lake Suzy Utilities, Inc. - Water	1/1/1998 0:00	33940 - Other Misc Plant - T & D	Aquasource Conversion	W0049	1	7,896.66	7,896.66		7,896.66				
									634,219.12	16-17.5			108,800.86

Note: These assets do not have appropriate support. See audit finding 1.0

SOURCE AS REFERENCED

16-17.7

CPR Ledger Detail

W0049

Land in Fee: _____

Land None

Land in Fee: _____

EA _____ Utility-Meter specific

Lake Suzy Utilities, Inc. - Water

30320 - Land & Land Rights - Source	In Service	Jan-1990
		Jan-1990
Lake Suzy Utilities Water		1.00
101-Utility Plant in Service		16-19.1 1,150.00
Aqua America - Florida		
Water		
W0049		FLWA Lake Suzy 30320

106to101 Conversion _____

Aquasource CC _____

Bondable _____

42
 6/5/08

WORK ORDER # W0049
 INHERITED AQUASOURCE DATA,
 NO FURTHER SUPPORT AVAILABLE

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt 08Q121-WS; ACN 08-093-1-1
 Description: Plant in Service

Note: This is not appropriate
 support for an asset w/o
 an invoice, contract, or
 sales agreement. @

SOURCE PBC

16-19.15

ORDER NO. PSC-97-0540-FOF-WS
 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: Plant in Service

B 8/5/08

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

SCHEDULE NO. 1
 DOCKET NO. 960799-WS

	BALANCE PER UTILITY	COMM. ADJUST. TO UTIL. BAL.	BALANCE PER COMM.
UTILITY PLANT IN SERVICE	\$ 276,824	\$ (450)A	\$ 276,374
LAND/NON-DEPRECIABLE ASSETS	1,150	0 B	1,150
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	0
AMORTIZATION OF CIAC	0	67,006 H	67,006
WORKING CAPITAL ALLOWANCE	20,611	(4,748)I	15,863
WATER RATE BASE	\$ (102,129)	\$ 30,004	\$ (72,125)

SOURCE FPSC Order

16-19.16

90/5/8
 20

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

16-19-17

Aqua Florida, Inc.
 Asset Detail - Utility Plant in Service
 As of 12/31/07

Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Average Service Life	Depr Rate	Months In Service	Total AD
Ocala Oaks Utility	2/10/1999 0:00	31120 - Power Generation Equipment	Power Generation	W0050	1	650.84	650.84	14.18	0.0500	106	293.42
Ocala Oaks Utility	5/10/1999 0:00	31120 - Pumping Equip - Source	Pumping Equipment	W0050	1	2,327.12	2,327.12	20	0.0500	105	1,020.36
Ocala Oaks Utility	2/10/1999 0:00	31120 - Pumping Equip - Source	Pumping Equipment	W0050	1	443.10	443.10	20	0.0500	108	199.75
Ocala Oaks Utility	11/1/1998 0:00	32030 - Water Treatment Equipment	Water Treatment	W0050	1	148.40	148.40	22	0.0455	122	66.41
Ocala Oaks Utility	2/10/1999 0:00	32030 - Water Treatment Equipment	Water Treatment	W0050	1	148.40	148.40	22	0.0455	108	60.82
Ocala Oaks Utility	3/10/1999 0:00	33140 - Mains	Transmission	W0050	1	1,159.64	1,159.64	43	0.0233	107	241.07
Ocala Oaks Utility	2/1/2001 0:00	34150 - Transportation Equipment	New Addition	W0050	1	13,514.51	13,514.51	6	0.1667	84	15,791.96
							19,392.01				17,675.82

Note: These assets do not have proper supporting documentation, but are less than 2% of total plant in service. Immaterial. Pass

SOURCE As Referenced

CPR Ledger Detail		Related Asset(s)	NR	Component
Asset	Power Generation	Work Order	W0050	
Long Description	Power Generation			
Property Group	Power Generation Equipment	Subledger	None	
Retirement Unit	Power Generation Equipment			
Unit of Measure	EA	Retire Method	specific	
Asset Location	Ocala Oaks Utilities			
Utility Group	31020 - Power Generation Equip	In Service Year	Feb-1999	
Sub		End In Service Year	Feb-1999	
Buyer	Ocala Oaks Utility Water	Quantity	1.00	
GL	101-Utility Plant in Service	USD	10-19-17 650.84	
	Aqua America - Florida			
	Water			
	W0050	Distribution Group	FLWA Ocala Oaks 3102	
108to101Conversion				
AquaSource CC				
Bondable				

43

08/5/08

WORK ORDER # W0050
 INITIATED FROM AQUASOURCE,
 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: Plant in Service



16-19.18

ORDER NO. PSC-05-1242A-FA-WS
 DOCKET NOS. 040951-WS, 040952-WS
 PAGE 7

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

SCHEDULE 2
 PAGE 5 OF 61

Description: Plant in Service

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	16-19.1	97
PLANT HELD FOR FUTURE USE	0	0		0
ACQUISITION ADJUSTMENT (AA)	1,055	(1,055)	13	0
CONTRIBUTIONS-IN-AID-OF-CONSTRUCTION (CIAC)	(112,223)	0		(112,223)
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 UTILITY 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

Source: FPSC Order

16-19.19

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

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

Description:

Plant in Service

SCHEDULE 2
PAGE 6 OF 61

08/15/08

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

ACCT NO.	ACCOUNT NAME	PLANT BALANCE	ACCUMULATED DEPRECIATION 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	METERS & 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 EQUIPMENT	5,626	(4,266)
346	COMMUNICATION EQUIPMENT	21,256	(2,211)
347	MISCELLANEOUS EQUIPMENT	2,413	(1,816)
TOTAL		\$4,110,264	\$(643,810)

SOURCE FPSC Order

16-19.20

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-WSG, AGN 08-093-1-1
 Description: Plant in Service

SCHEDULE 1

8/5/08

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

<u>DESCRIPTION</u>	<u>BALANCE PER UTILITY</u>	<u>COMMISSION ADJUSTMENTS</u>	<u>BALANCE PER COMMISSION</u>
Utility Plant in Service	\$290,780	\$0	\$290,780
Land	4,800	0	16-19.1 4,800
Contributions in Aid of Construction (CIAC)	(310,902)	0	(310,902)
Accumulated Depreciation	(30,313)	860 A	(29,453)
Amortization of CIAC	<u>31,569</u>	<u>0</u>	<u>31,569</u>
WATER RATE BASE	<u>(\$14,066)</u>	<u>\$860</u>	<u>(\$13,206)</u>

SOURCE FPSC Order

16-19.21

6/8/08

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

Description: Plant in Service

16-19.22

Aqua Florida, Inc.
Asset Detail - Utility Plant in Service
As of 12/31/07

Co.-MU	Asset Location	In Service	Utility Account	Asset Short Description	Work Order Number	Quantity	Amount	Total	Support	Variance
33-6562	Lake Suzy Utilities, Inc. - Water	4/1/2005 0:00	33140 - Main	CONTRIBUTED PROPERTY LAKE SUZY	3170000205	1	137,077.10			
33-6562	Lake Suzy Utilities, Inc. - Water	5/1/2005 0:00	33140 - Main	CONTRIBUTED PROPERTY LAKE SUZY	3170000206	1	69,688.00			
33-6562	Lake Suzy Utilities, Inc. - Water	6/2/2005 0:00	33140 - Main	CONTRIBUTED PROPERTY LAKE SUZY	3170000207	1	69,688.00			
33-6562	Lake Suzy Utilities, Inc. - Water	4/1/2005 0:00	33140 - Main	CONTRIBUTED PROPERTY LAKE SUZY	3365620032	1	69,308.88	206,765.10	69,688.00	137,077.10

16-19.24

16-19.14

SOURCE As Referenced

08/5/08



CX004332 Lake Suzy 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	381

Invoice/JE Amount Grand Total Sum: \$184,611.70

New activities associated with project (2004):

- 16-19,22 31700006265
- 31700006266
- 31700006267
- 33658200332

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dist 080121-WS: JACN 08-993-A-1
Plant in Service

Description:

①
p. 11

SOURCE

16-19.23

0 8/5/08

Crystal Bay Development

Crystal Bay Contributed Property - Lake Suzy, Florida

Water					NARUC	Acct Cat
6" C900 DR18 CL 160 PVC	1840	LF	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	LF	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	LF	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	9	EA	670.00	6,030.00	4	331 946
				<u>69,688.00</u>		

Detailed for water			
4	331	946	57,078.00
4	331	955	2,360.00
4	335	927	8,700.00
4	331	937	1,550.00
			<u>69,688.00</u>

16-19.22

Sewer						
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
				<u>114,923.70</u>		

Consolidated for sewer			
2	361	946	40,553.70
2	361	937	14,590.00
3	371	935	59,320.00
2	361	955	460.00
			<u>114,923.70</u>

TOTAL Utility Construction Cost

184,611.70

184,611.70

Breakdown of property

Note: See 16-19.19 to 16-19.25
for Bill of Sale.

16-19.24



SOURCE

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 DIA 080171-WS; ACN 08-093-1-1
 Description: PLUMBING SERVICE

Aqua Utilities Florida, Inc.
Rate Case Audit

Historical Year Ended December 31, 2007

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

Description: _____

Plant in Service

08/5/08

BILL OF SALE ABSOLUTE

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 1/2 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.



SOURCE

16-19.25

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080171-W8 : ACN 08-093-1-1
Description: Plant in Service

08/5/08

Developer:
Crystal Bay Condominium
Development Corporation
3434 Cleveland Avenue
Fort Myers, FL 33901

[Signature]
Witness

[Signature]
By

[Signature]
Witness

12/13/01
Date

Utility:
Aquasource, Inc.
8374 Market St, Unit 419
Bradenton, FL 34207

[Signature]
Witness

[Signature]
By

[Signature]
Witness

3-14-02
Date

SOURCE PBC

FL#2000000308 B 446 P 207
REC NO. 01001204323

Aqua Utilities Florida, Inc.
Rate Case Audit

Historical Year Ended December 31, 2007

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

Description: Plant in Service

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. EASEMENT 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)

PBC

FL#E000000308 B 446 P 208
REC NO. 01001204523

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

Description: Plan in Service

02/5/08

(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 Pookiehatchee.

(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 easements 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)



CRYSTAL BAY AT KINGSWAY CONDOMINIUM COST ESTIMATES 1999-2001 CONSTRUCTION

Aqua Utilities Florida, Inc.
 Rate Case Audit

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

Description: Plant in Service

6/15/08

WATER					
8" C900 DR18 CL180 PVC	1840	LF	\$ 10.70	\$	19,688.00
8" GATE VALVE	1	EA	\$ 890.00	\$	890.00
HYDRANT ASSMBY	2	EA	\$ 2,900.00	\$	5,800.00
8" SERVICES	10	EA	\$ 780.00	\$	7,800.00
8" DIRECTIONAL BORE	40	LF	\$ 31.00	\$	1,240.00
8" BDR35 PVC	400	LF	\$ 15.90	\$	6,360.00
MANHOLES	1	EA	\$ 1,890.00	\$	1,890.00
8" C900 DR18 CL180 PVC	280	LF	\$ 10.70	\$	2,982.00
8" GATE VALVE	1	EA	\$ 890.00	\$	890.00
8" C900 DR18 CL180 PVC	1220	LF	\$ 11.90	\$	14,518.00
8" GATE VALVE	2	EA	\$ 810.00	\$	1,620.00
HYDRANT ASSMBY	1	EA	\$ 2,900.00	\$	2,900.00
8" SERVICES	8	EA	\$ 670.00	\$	5,360.00

TOTAL WATER CONSTRUCTION COST \$ 69,688.00

SEWER					
8" BDR35 PVC	1068	LF	\$ 13.50	\$	14,418.00
8" SERVICES	14	EA	\$ 520.00	\$	7,280.00
8" CLEANOUTS	10	EA	\$ 200.00	\$	2,000.00
MANHOLES	6	EA	\$ 1,250.00	\$	7,500.00
LIFT STATION	1	EA	\$ 89,320.00	\$	89,320.00
8" FORCE MAIN	78	LF	\$ 12.00	\$	936.00
8" GATE VALVE	1	EA	\$ 480.00	\$	480.00
8" BDR35 PVC	878	LF	\$ 10.20	\$	8,955.60
8" SERVICES	9	EA	\$ 250.00	\$	2,250.00
8" CLEANOUTS	11	EA	\$ 180.00	\$	1,980.00
MANHOLES	4	EA	\$ 1,710.00	\$	6,840.00

TOTAL SEWER CONSTRUCTION COST \$ 144,923.70

TOTAL ESTIMATED UTILITY CONSTRUCTION COST \$ 184,611.70

EXHIBIT B.



16-19.29

WATER				
6" C900 DR18 CL180 PVC	1840	LF	\$ 10.70	\$ 19,688.00
6" GATE VALVE	1	EA	\$ 590.00	\$ 590.00
HYDRANT ASSMBY	2	EA	\$ 2,900.00	\$ 5,800.00
2" SERVICES	10	EA	\$ 780.00	\$ 7,800.00
6" DIRECTIONAL BORE	40	LF	\$ 31.00	\$ 1,240.00
6" SDR35 PVC	400	LF	\$ 13.30	\$ 5,320.00
MANHOLES	1	EA	\$ 1,530.00	\$ 1,530.00
6" C900 DR18 CL180 PVC	280	LF	\$ 10.70	\$ 2,996.00
6" GATE VALVE	1	EA	\$ 590.00	\$ 590.00
6" C900 DR18 CL180 PVC	1220	LF	\$ 11.90	\$ 14,518.00
6" GATE VALVE	2	EA	\$ 610.00	\$ 1,220.00
HYDRANT ASSMBY	1	EA	\$ 2,900.00	\$ 2,900.00
2" SERVICES	9	EA	\$ 670.00	\$ 6,030.00

SEWER				
6" SDR35 PVC	1085	LF	\$ 13.30	\$ 14,430.50
6" SERVICES	14	EA	\$ 520.00	\$ 7,280.00
6" CLEANOUTS	19	EA	\$ 188.00	\$ 3,572.00
MANHOLES	5	EA	\$ 1,530.00	\$ 7,650.00
LIFT STATION	1	LS	\$ 58,320.00	\$ 58,320.00
4" FORCE MAIN	75	LF	\$ 12.00	\$ 900.00
4" GATE VALVE	1	EA	\$ 480.00	\$ 480.00
6" SDR35 PVC	578	LF	\$ 18.20	\$ 10,483.20
6" SERVICES	9	EA	\$ 290.00	\$ 2,610.00
6" CLEANOUTS	11	EA	\$ 190.00	\$ 2,090.00
MANHOLES	4	EA	\$ 1,710.00	\$ 6,840.00

06/5/08

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

EXHIBIT B



CUSTOMARY 22' E

**OVERALL
DESCRIPTION OF CONDOMINIUM TRACT**

#2000000308 B 446 P 231
REC NO. 01001204523

A Tract of Land lying in the Northeast Quarter (NE 1/4) of Section 31, Township 39 South, Range 23 East
Desoto County, Florida, described as follows:

Commence at the Southeast Corner of the Northwest Quarter (NW 1/4) of Section 31, Township 39 South, R3
23 East; thence N.89°42'28"W., along the South line of said Northwest Quarter (NW 1/4), a distance of
139.66 feet, to a point on the Westerly Right-of-way line of Kingsway Circle as shown on the plat of "K
CROSSING", Plat Book 9, pages 58 thru 58B, of the Public Records of Desoto County, Florida; thence con-
tinue along the same line for a distance of 152.75 feet; thence N.13°05'19"W., for a distance of 1127.79 feet,
a point of a curve to the right, having a radius of 375.00 feet and a central angle of 27°41'17"; then
along the arc of said curve, a distance of 246.66 feet; thence N.24°35'52"E., a distance of 395.48 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 arc of said curve, a distance of 513.11 feet; thence S.57°26'18"E., a distance of 1191.31 feet
for a POINT OF BEGINNING; thence S.07°24'13"W., a distance of 161.31 feet; thence S.57°24'38"E., a
distance of 371.29 feet to a point of curve of a curve to the right, having a radius of 120.00 feet and
central angle of 95°49'53"; thence along the arc of said curve, a distance of 200.67 feet; thence S.38°2
35"W., a distance of 86.56 feet to a point of curve of a curve to the right, 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"W., a distance of 228.65 feet to a point of curve of a curve to the left, having a radius of
203.50 feet and a central angle of 81°09'15"; thence along the arc of said curve, a distance of 288.24
feet to a point of compound curve of a curve to the left, having a radius of 185.00 feet and a central an-
gle of 99°55'15"; thence along arc of said curve, a distance of 322.63 feet; thence S.62°32'15"E., a distance of 235.
thence S.88°14'38"E., a distance of 88.78 feet; thence S.23°34'49"W., a distance of 80.04 feet; thence S.85°12'
a distance of 71.43 feet; thence S.4°47'21"W., a distance of 122.07 feet to the Northerly Right-of-way line of K
Circle; thence S.85°12'39"E., along the Northerly Right-of-way line of Kingsway Circle, a distance of 463.43 feet
to a point of curve of a curve to the left, having a radius of 470.00 feet and a central angle of 5°05'29
thence along the arc of said curve, a distance of 41.76 feet; thence N.04°47'21"E., a distance of 289.64
feet to a point of curve of a curve to the right, having 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"E., a distan-
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 83°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 POINT OF BEGINNING.

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

Description:

Plant in Service

8/5/08

EXHIBIT 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**

8/16/08

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

WORK PERFORMED:

- 1) 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, methodology for calculating annual accumulated depreciation accruals, service lives used to determine accrual multiplier, methodology for accounting for retirements and adjustments, and current period depreciation expense by sub-account. 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 4.
- 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 2.

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:

Accumulated Depreciation

08/8/08

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

			For Test Year Ending December 31, 2007					
1	County	System	Audit	variance	AUF			
			AD		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	-	-	-	-	-	
3	ALACHUA	WW ARREDONDO FARMS	(187,283)	9,603	(196,886)	(190,535)	(190,535)	22-2
4	BREVARD	W KINGSWOOD	(2,415)	(1)	(2,414)	(2,404)	(2,404)	
5	BREVARD	W OAKWOOD	(15,350)	-	(15,350)	(15,199)	(15,199)	
6	HIGHLANDS	W LAKE JOSEPHINE	(83,386)	19,634	(103,020)	(98,047)	(98,047)	22-3
7	HIGHLANDS	W LEISURE LAKES	(132,560)	-	(132,560)	(132,502)	(132,502)	
8	HIGHLANDS	SWW LEISURE LAKES	(234,631)	(1)	(234,630)	(234,488)	(234,488)	
9	HIGHLANDS	W SEBRING LAKES	(62,255)	1,273	(63,528)	(64,664)	(64,664)	22-4
10	LAKE	W CARLETON VILLAGE	(175,992)	(1)	(175,991)	(175,840)	(175,840)	
11	LAKE	W EAST LAKE HARRIS ESTATES	(197,261)	-	(197,261)	(197,204)	(197,204)	
12	LAKE	W PERN TERRACE	(29,286)	-	(29,286)	(29,234)	(29,234)	
13	LAKE	W FRIENDLY CENTER	(11,739)	-	(11,739)	(11,692)	(11,692)	
14	LAKE	W GRAND TERRACE	(15,597)	-	(15,597)	(15,527)	(15,527)	
15	LAKE	W HAINES CREEK	(38,174)	(2)	(38,172)	(38,400)	(38,400)	
16	LAKE	W HOBBY HILLS	(14,825)	-	(14,825)	(14,821)	(14,821)	
17	LAKE	W HOLIDAY HAVEN	(18,765)	-	(18,765)	(18,765)	(18,765)	
18	LAKE	WW HOLIDAY HAVEN	(369,393)	-	(369,393)	(369,310)	(369,310)	
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	LAKE	WW J. SWIDERSKI - KINGS COVE	(202,630)	(888)	(201,742)	(202,630)	(202,630)	A
23	LAKE	W J. SWIDERSKI - SUMMIT CHASE	(107,476)	85	(107,561)	(110,430)	(136,344)	22-5
24	LAKE	SWW J. SWIDERSKI - SUMMIT CHASE	(156,143)	(43)	(156,186)	(181,463)	(181,463)	22-6
25	LAKE	W MORNINGVIEW	(34,721)	-	(34,721)	(34,645)	(34,645)	
26	LAKE	WW MORNINGVIEW	(133,408)	-	(133,408)	(132,158)	(132,158)	
27	LAKE	W PALMS MOBILE HOME PARK	(52,214)	-	(52,214)	(52,200)	(52,200)	
28	LAKE	W PICCIOLA ISLAND	(69,408)	-	(69,408)	(68,925)	(68,925)	
29	LAKE	W PINEY WOODS	(163,213)	-	(163,213)	(165,117)	(165,117)	
30	LAKE	W QUAIL RIDGE	(48,088)	-	(48,088)	(48,045)	(48,045)	
31	LAKE	W RAYBNSWOOD	(20,133)	313	(20,446)	(20,530)	(20,530)	A
32	LAKE	W SILVER LAKE ESTATE / WESTERN SHO	(834,012)	-	(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)	(18,410)	A
36	LAKE	WW VALENCIA TERRACE	(241,523)	-	(241,523)	(241,211)	(241,211)	
37	LAKE	W VENETIAN VILLAGE	(65,957)	-	(65,957)	(65,901)	(65,901)	
38	LAKE	WW VENETIAN VILLAGE	(184,500)	-	(184,500)	(184,511)	(184,511)	
39	LEB	WW SOUTH BEAS	(1,784,650)	-	(1,784,650)	(1,784,806)	(1,784,797)	
40	MARION	W OCALA OAKS	(947,110)	-	(947,110)	(950,708)	(950,708)	
41	ORANGE	W 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)	A
43	PASCO	W JASMINE LAKES	(363,534)	160,185	(523,719)	(571,296)	(571,296)	22-8
44	PASCO	WW JASMINE LAKES	(1,090,770)	(1,765)	(1,077,005)	(1,054,402)	(1,054,402)	22-9
45	PASCO	W PALM TERRACE	(77,544)	-	(77,544)	(77,777)	(77,528)	A
46	PASCO	WW PALM TERRACE	(292,977)	-	(292,977)	(292,654)	(292,654)	
47	PASCO	W ZEPHYR SHORES	(10,629)	-	(10,629)	(10,551)	(10,551)	
48	PASCO	WW ZEPHYR SHORES	(155,840)	-	(155,840)	(155,840)	(155,840)	
49	POLK	W GIBSONIA ESTATES	(75,424)	-	(75,424)	(75,363)	(75,363)	
50	POLK	W LAKE GIBSON ESTATES	(221,604)	-	(221,604)	(221,534)	(221,534)	
51	POLK	WW LAKE GIBSON ESTATES	(605,378)	-	(605,378)	(602,107)	(602,107)	
52	POLK	W ORANGE HILL / SUGAR CREEK	(56,917)	-	(56,917)	(56,764)	(56,764)	
53	POLK	W ROSALIE OAKS	(22,585)	-	(22,585)	(22,663)	(22,663)	
54	POLK	WW ROSALIE OAKS	(20,381)	-	(20,381)	(21,282)	(21,282)	
55	POLK	W VILLAGE WATER	(93,385)	-	(93,385)	(94,000)	(94,000)	
56	POLK	WW VILLAGE WATER	(128,517)	-	(128,517)	(132,716)	(132,716)	
57	PUTNAM	W BEECHER'S POINT	(59,792)	-	(59,792)	(59,718)	(59,718)	
58	PUTNAM	WW BEECHER'S POINT	(76,248)	-	(76,248)	(76,152)	(76,152)	
59	PUTNAM	W HERMITS COVE	(181,781)	-	(181,781)	(178,008)	(178,008)	
60	PUTNAM	W INTERLACHEN LAKES ESTATES	(65,565)	-	(65,565)	(65,474)	(65,474)	A
61	PUTNAM	W PALM PORT	(22,459)	-	(22,459)	(22,370)	(22,370)	
62	PUTNAM	WW PALM PORT	(196,383)	-	(196,383)	(196,227)	(196,227)	
63	PUTNAM	WW BARK MANOR	(35,749)	-	(35,749)	(35,749)	(35,749)	

SOURCE *As Referenced*

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

Description: *Accumulated Depreciation*

08/6/08

AQUA UTILITIES FLORIDA, INC DOCKET NO. 080121-WS; ACN 08-093-1-1			For Test Year Ending December 31, 2007					
	County	System	Andit	variance	AUF			
			AD		MFR	CPR	GL	
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 LAKE OAKS	(34,903)	-	(34,903)	(34,794)	(34,794)
67	PUTNAM	WW	SILVER LAKE OAKS	(83,227)	-	(83,227)	(83,227)	(83,227)
68	PUTNAM	W	ST. JOHNS HIGHLANDS	(9,163)	-	(9,163)	(9,163)	(9,163)
69	PUTNAM	W	WELAKA / SARATOGA HARBOUR	(87,150)	-	(87,150)	(86,917)	(86,917)
70	PUTNAM	W	WOOTENS	(29,493)	-	(29,493)	(29,411)	(29,411)
71	SEMINOLE	W	CHULUOTA	(861,407)	-	(861,407)	(859,797)	(859,797)
72	SEMINOLE	WW	CHULUOTA	(984,081)	-	(984,081)	(983,874)	(983,874)
73	SEMINOLE	WW	FLORIDA CENTRAL COMMERCE PARK	(881,358)	-	(881,358)	(880,370)	(880,370)
74	SEMINOLE	W	HARMONY HOMES	(25,268)	-	(25,268)	(25,256)	(25,256)
75	SUMTER	W	THE WOODS	(124,853)	697	(125,550)	(119,367)	(119,367) A
76	SUMTER	WW	THE WOODS	(90,910)	-	(90,910)	(86,311)	(86,311)
77	VOLUSIA	W	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	W	TOMOKA	(75,298)	-	(75,298)	(75,238)	(75,238)
80	WASHINGTON	W	SUNNY HILLS	(1,182,201)	-	(1,182,201)	(1,175,283)	(1,164,197) 22-10
81	WASHINGTON	WW	SUNNY HILLS	(503,268)	-	(503,268)	(495,315)	(495,315)
82	DE SOTO	W	LAKE SUZY	(180,051)	36,122	(216,173)	(219,185)	(219,185) 22-11
83	DE SOTO	WW	LAKE SUZY	(671,790)	46,122	(717,912)	(728,037)	(727,205) 22-12
			(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. DC

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 Referenced

8/16/08
8/18/08

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

Description: Accumulated Depreciation

22-1

Description	Test Period	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions	Retirements
	10/31/1995											
301 Organization												
302 Franchises												
303 Land												
304 Structures & Improvements	(3,274)			(3,274)	(175)		(3,449)	(192)		(3,641)	(207)	
305 Collecting & Impounding												
306 Lake, River & Other												
307 Wells & Springs	(6,530)			(6,530)	(353)		(6,883)	(352)		(7,235)	(352)	
308 Infiltration Galleries and Tunnels												
309 Supply Mains	(3,795)			(3,795)	(107)		(3,902)	(107)		(4,009)	(106)	
310 Power Generation Equip.	(1,712)			(1,712)	(1,768)		(3,480)	(1,768)		(5,248)	(1,768)	
311 Pumping Equip.	(3,594)			(3,594)	(650)	(3,288)	(936)	(678)		(1,634)	(678)	
320 Water Treatment Equip.	(11,347)			(11,347)	(1,077)	(1,561)	(10,863)	(1,430)		(12,293)	(1,610)	
330 Distribution Reservoirs	(12,797)			(12,797)	(683)		(13,480)	(1,187)	(1,331)	(13,356)	(1,692)	
331 Transmission and Distribution Mains	(39,156)			(39,156)	(2,013)		(41,169)	(2,013)		(43,182)	(2,013)	
333 Services	(8,516)			(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)	(4,833)	(1,194)
335 Hydrants	(960)			(960)	(57)		(1,017)	(57)		(1,074)	(57)	
336 Backflow Prevention Devices												
339 Other Plant And Misc.	(529)			(529)	(50)		(579)	(52)		(631)	(51)	
340 Office Furniture & Equip.	(53)			(53)	(213)		(268)	(214)		(482)	(251)	
341 Trans. Equip.	6,511			6,511	(906)		5,605	(209)		5,396	(210)	
342 Stores Equip.												
343 Tools, Shop and Garage Equip.	(165)			(165)	(60)		(225)	(61)		(286)	(61)	
344 Lab Equip.												
345 Power Operated Equip.												
346 Communication Equip.												
347 Misc. Equip.												
348 Other Tangible Plant	(488)			(488)	(603)		(1,091)	(602)		(1,693)	(602)	
Water Plant	(106,364)			(106,364)	(14,259)	(7,386)	(113,237)	(14,429)	(4,328)	(123,338)	(15,161)	(1,194)

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

As per utility's Variance: 32,016

	12/31/1994	Additions	Retirements	1995 Annual Rpt	Additions	Retirements	1996 Annual Rpt	Additions	Retirements	1997 Annual Rpt
	(126,458)	(14,690)	(2,768)	(138,380)	(14,259)	(10,402)	(142,237)	(14,429)	(16,336)	(140,330)
304 Structures & Improvements		(175)			(175)			(192)		
307 Wells & Springs		(352)			(353)			(352)		
309 Supply Mains		(106)			(107)			(107)		
310 Power Generation Equip.		(1,768)			(1,768)			(1,768)		
311 Pumping Equip.		(598)			(650)	(3,288)		(678)		
320 Water Treatment Equip.		(903)			(1,077)	(1,561)		(1,430)		
330 Distribution Reservoirs		(684)			(683)			(1,187)		
331 Transmission and Distribution Mains		(2,012)			(2,013)			(2,013)	(1,331)	
333 Services		(669)			(668)			(669)		
334 Meters and Meter Install.		(4,844)	(1,011)		(4,876)	(2,537)		(4,838)	(2,997)	
334 Meters and Meter Install.										
335 Hydrants		(57)			(57)			(57)		
339 Other Plant And Misc.		(43)			(50)			(52)		
340 Office Furniture & Equip.		(107)			(213)			(214)		
341 Trans. Equip.		(1,605)			(906)			(209)		
343 Tools, Shop and Garage Equip.		(38)			(60)			(61)		
348 Other Tangible Plant		(729)	(1,757)		(603)			(602)		

(A) These adjustments were made to the utility books as per order. An unexplained variance of \$16,992 remained. See 22-1.4. (A)

SOURCE As Referenced

3/8/08
B

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

Dkt 080121-WS; AGN 08-093-1-1
Description: Accumulated Depreciation

11-22

Description	12/31/1998	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002
301 Organization	-	(173)	-	(173)	(347)	-	(520)	(347)	-	(867)	(347)	-	(1,214)
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-
303 Land	-	-	-	-	-	-	-	-	-	-	-	-	-
304 Structures & Improvements	(3,848)	(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)	-	(8,643)	(353)	-	(8,996)
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Supply Mains	(4,115)	404	-	(3,711)	-	-	(3,711)	-	-	(3,711)	(200)	-	(3,911)
310 Power Generation Equip.	(7,016)	(1,768)	-	(8,784)	(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)	(17,925)	(1,281)	-	(19,206)
330 Distribution Reservoirs	(15,028)	(1,691)	-	(16,719)	(1,693)	-	(18,412)	(1,691)	-	(20,103)	(1,692)	-	(21,795)
331 Transmission 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)	-	(11,191)	(669)	-	(11,860)	(668)	-	(12,528)	(670)	-	(13,198)
334 Meters and Meter Install.	(27,776)	(4,857)	-	(32,633)	(4,892)	-	(37,525)	(4,927)	-	(42,452)	(4,886)	-	(46,938)
335 Hydrants	(1,131)	(57)	-	(1,188)	(78)	-	(1,266)	(99)	-	(1,365)	(99)	-	(1,464)
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
339 Other Plant And Misc.	(682)	(50)	-	(732)	(51)	-	(783)	(52)	-	(835)	(50)	-	(885)
340 Office Furniture & Equip.	(733)	(307)	-	(1,040)	(307)	-	(1,347)	(305)	-	(1,652)	(307)	-	(1,959)
341 Trans. Equip.	5,186	(209)	-	4,977	(146)	-	4,831	-	-	4,831	-	-	4,831
342 Stores Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	(347)	(61)	-	(408)	(61)	-	(469)	(60)	-	(529)	(61)	-	(590)
344 Lab Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operated Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
346 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc. Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
348 Other Tangible Plant	(2,296)	(602)	-	(2,898)	(603)	-	(3,501)	(183)	-	(3,684)	-	-	(3,684)
Water Plant	(137,305)	(14,900)	-	(152,205)	(15,476)	-	(167,681)	(15,053)	(797)	(181,937)	(14,735)	-	(196,672)

Source: Docket FS1234-WS, PSC-96-0728-FOF.
Issued 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
- 331 Transmission and Distribution Mains
- 333 Services
- 334 Meters and Meter Install.
- 334 Meters and Meter Install.
- 335 Hydrants
- 339 Other Plant And Misc.
- 340 Office Furniture & Equip.
- 341 Trans. Equip.
- 343 Tools, Shop and Garage Equip.
- 348 Other Tangible Plant

SOURCE As Deforced

9/26/08

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

2-1-22

AQUA UTILITIES FLORIDA, INC
ARREDONDO ESTATES/FARMS
Rate Case
Dkt 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	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization	1,214	-	-	-	-	-	-	-	-	-	-	-	-
302 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-
303 Land	-	-	-	-	-	-	-	-	-	-	-	-	-
304 Structures & Improvements	(422)	-	(5,424)	(809)	-	(6,233)	(1,045)	-	(7,278)	(1,599)	-	(8,877)	(1,770)
305 Collecting & Impounding	-	-	-	-	-	-	-	-	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-	-	-	-	-	-	-	-	-
307 Wells & Springs	(329)	-	(9,325)	-	-	(9,325)	-	-	(9,325)	-	-	(9,325)	(329)
308 Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
309 Supply Mains	(454)	-	(4,365)	(454)	-	(4,819)	(454)	-	(5,273)	(454)	-	(5,727)	(454)
310 Power Generation Equip.	(1,768)	-	(15,856)	(1,768)	-	(17,624)	(1,768)	-	(19,392)	(1,768)	-	(21,160)	(1,530)
311 Pumping Equip.	(678)	-	(5,703)	(1,575)	-	(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	(608)	-	(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)	(2,597)	(3,626)	(65,077)	(5,304)
335 Hydrants	(57)	-	(1,521)	(57)	-	(1,578)	(57)	-	(1,635)	(57)	-	(1,692)	(51)
336 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	(2,574)	(122)
341 Trans. Equip.	-	-	4,831	-	-	4,831	-	-	4,831	-	(1,046)	5,877	-
342 Stores Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
343 Tools, Shop and Garage Equip.	(61)	-	(651)	(61)	-	(712)	(24)	-	(736)	-	-	(736)	(26)
344 Lab Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
345 Power Operated Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
346 Communication Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
347 Misc. Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-
348 Other Tangible Plant	-	-	(3,684)	-	-	(3,684)	-	-	(3,684)	-	-	(3,684)	(194)
Water Plant	(13,323)	-	(209,995)	(15,897)	-	(225,892)	(15,941)	-	(241,733)	(15,637)	(5,731)	(251,639)	(17,881)

Source: Docket 951234-WS, PSC-04-0728-POP
Issued 3/30/1996

Variance:

2006
Annual Rpt
(268,632)

- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.
- 311 Pumping Equip.
- 320 Water Treatment Equip.
- 330 Distribution Reservoirs
- 331 Transmission and Distribution Mains
- 333 Services
- 334 Meters and Meter Install.
- 335 Hydrants
- 339 Other Plant And Misc
- 340 Office Furniture & Equip.
- 341 Trans. Equip.
- 343 Tools, Shop and Garage Equip.
- 348 Other Tangible Plant

SOURCE: As Referenced

8/2/08
 D

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

Description: Accumulated Depreciation

22-1.3

Description	Retirements	Schedule A-8				
		12/31/2007	MFR	Variance	CPR	Variance
301 Organization		-	-	-	-	-
302 Franchises		-	-	-	-	-
303 Land		-	-	-	-	-
304 Structures & Improvements	(1,951)	(8,696)	(9,114)	418	(9,114)	418
305 Collecting & Impounding		-	-	-	-	-
306 Lake, River & Other		-	-	-	-	-
307 Wells & Springs		(9,645)	(9,747)	102	(9,747)	102
308 Infiltration Galleries and Tunnels		-	-	-	-	-
309 Supply Mains		(5,183)	(5,867)	(316)	(5,867)	(316)
310 Power Generation Equip.		(22,690)	(23,526)	836	(23,526)	836
311 Pumping 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	(20,362)	(44,009)	(48,856)	4,847	(48,856)	4,847
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 Hydrants		(1,743)	(2,007)	264	(2,007)	264
336 Backflow Prevention Devices		-	-	-	-	-
339 Other Plant And Misc.		(1,030)	(1,018)	(12)	(1,018)	(12)
340 Office Furniture & Equip.		(2,696)	(2,599)	(97)	(2,599)	(97)
341 Trans. Equip.		5,877	-	5,877	-	5,877
342 Stores Equip.		-	-	-	-	-
343 Tools, Shop and Garage Equip.		(762)	(608)	(154)	(608)	(154)
344 Lab Equip.		-	-	-	-	-
345 Power Operated Equip.		-	-	-	-	-
346 Communication Equip.		-	-	-	-	-
347 Misc. Equip.		-	-	-	-	-
348 Other Tangible Plant		(3,878)	(3,014)	(864)	(3,014)	(864)
Water Plant		-	-	-	-	-
	(77,698)	(191,822)	(211,397)	20,575	(211,397)	20,575

Sources: Docket 911284-WS, FSC-96-8728-POF
 Issued 5/30/1996

Variance:	2007 Schedule A-8	
	Annual Rpt	MFR
	(208,815)	(216,107)
	(7,292)	(7,292)
	Allocations	
	CPR	GL
	(211,397)	(211,397)
	Adjustments	

- 304 Structures & Improvements
- 307 Wells & Springs
- 309 Supply Mains
- 310 Power Generation Equip.
- 311 Pumping Equip.
- 320 Water Treatment Equip.
- 330 Distribution Reservoirs
- 331 Transmission and Distribution Mains
- 333 Services
- 334 Meters and Meter Install.
- 335 Hydrants
- 339 Other Plant And Misc.
- 340 Office Furniture & Equip.
- 341 Trans. Equip.
- 343 Tools, Shop and Garage Equip.
- 348 Other Tangible Plant

See Conclusion on WP 22-1.4

SOURCE As Referenced

12/16/08
D

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

Description: Accumulated Depreciation

22-14

Description	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	-	-	-	-	-
302 Franchises	-	-	-	-	-
303 Land	-	-	-	-	-
304 Structures & Improvements	(8,696)	(9,114)	418	(9,114)	418
305 Collecting & Impounding	-	-	-	-	-
306 Lake, River & Other	-	-	-	-	-
307 Wells & Springs	(9,645)	(9,747)	102	(9,747)	102
308 Infiltration Galleries and Tunnels	-	-	-	-	-
309 Supply Mains	(6,183)	(5,867)	(316)	(5,867)	(316)
310 Power Generation Equip.	(22,690)	(23,526)	836	(23,526)	836
311 Pumping 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
334 Meters and Meter Install.	(8,996)	(13,596)	4,600	(13,596)	4,600
335 Hydrants	(1,743)	(2,007)	264	(2,007)	264
336 Backflow Prevention Devices	-	-	-	-	-
339 Other Plant And Misc.	(1,030)	(1,018)	(12)	(1,018)	(12)
340 Office Furniture & Equip.	(2,696)	(2,599)	(97)	(2,599)	(97)
341 Trans. Equip.	5,877	-	5,877	-	5,877
342 Stores Equip.	-	-	-	-	-
343 Tools, Shop and Garage Equip.	(762)	(608)	(154)	(608)	(154)
344 Lab Equip.	-	-	-	-	-
345 Power Operated Equip.	-	-	-	-	-
346 Communication Equip.	-	-	-	-	-
347 Misc. Equip.	-	-	-	-	-
348 Other Tangible Plant	(3,878)	(3,014)	(864)	(3,014)	(864)
Water Plant	(191,822)	(211,397)	19,575	(211,397)	19,575

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

2007	
Annual Rpt	MFR
(208,815)	(216,107)
14,999	(7,292)
22-1	Allocations
CPR	GL
(211,397)	(211,397)
19,575	19,575
22-2.6	

Per Doc Reg #20:

See separate tab for details of the rollforward of accum depr since the PSC order. The 1995 ending balances agreed with the PSC order and rolled forward additions, adj'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.

To 22-2.5

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

Note: MFR accumulated depreciation balance is overstated by \$16,992. See audit finding 4

SOURCE As Referenced

12/18/07
P

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

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

22-2

Description	Test Period	Additions	Retirements	12/31/1995	Additions	Retirements	12/31/1996	Additions	Retirements	12/31/1997	Additions	Retirements
	10/31/1995											
351 Organization				-			-			-		
352 Franchises				-			-			-		
353 Land				-			-			-		
354 Structures and Improvements	(7,948)	-	-	(7,948)	(411)	-	(8,359)	(427)	-	(8,786)	(442)	-
355 Power Generation Equip.												
360 Collection Sewers-Force	(340)	-	-	(340)			(340)			(340)		
361 Collection Sewers-Gravity	(42,906)	-	-	(42,906)	(1,972)	-	(44,878)	(1,972)	-	(46,850)	(1,972)	-
362 Special Collecting Structures												
363 Services to Customers	(1,288)	-	-	(1,288)	(61)	-	(1,349)	(61)	-	(1,410)	(61)	-
364 Flow Measuring Devices					(127)	-	(127)	(127)	-	(254)	(127)	-
365 Flow Measuring Installations												
366 Reuse Services												
367 Reuse Meters and Meter Installations												
370 Receiving Wells	(796)	-	-	(796)			(796)			(796)		
371 Pumping Equipment					(497)	-	(497)	(496)	-	(993)	(497)	-
374 Reuse Distribution Reservoirs												
375 Reuse Transmission and Distribution System												
380 Treatment and Disposal Equip.	(44,358)	-	-	(44,358)	(3,999)	-	(48,357)	(5,315)	-	(53,672)	(6,630)	-
381 Plant Sewers												
382 Outfall Sewer Lines												
389 Other Plant and Misc. Equip.	(287)	-	-	(287)	(45)	-	(332)	(43)	-	(375)	(45)	-
390 Office Furniture and Equip.	(26)	-	-	(26)	(110)	-	(136)	(118)	-	(254)	(126)	-
391 Transportation Equip.	3,010	-	-	3,010	(443)	-	2,567	(84)	-	2,483	(83)	-
392 Stores Equip.												
393 Tools, Shop and Garage Equip.					(31)	-	(31)	(32)	-	(63)	(31)	-
394 Lab Equip.												
395 Power Operated Equip.												
396 Communication Equip.												
397 Misc. Equip.												
398 Other Tangible Plant	(235)	-	-	(235)	(155)	-	(390)	(156)	-	(546)	(155)	-
WasteWater Plant	(95,174)	-	-	(95,174)	(7,851)	-	(103,025)	(8,831)	-	(111,856)	(10,169)	-

Source: *Declar 951234-WS, PSC-96-0728-FDF-WS*
Issued 5/30/1996

depreciability:

	1995			1996			1997			
	12/31/1994	Additions	Retirements	Annual Rpt	Additions	Retirements	Annual Rpt	Additions	Retirements	Annual Rpt
	(97,343)	(7,897)	(888)	(104,352)	(7,831)	(1,554)	(110,649)	(8,831)	1,979	(121,459)
Variance:	2,100			7,000			9,603			222.4
354 Structures and Improvements		(405)	-		(411)	-		(427)	108	
361 Collection Sewers-Gravity		(1,956)	-		(1,972)	-		(1,972)	521	
363 Services to Customers		(61)	-		(61)	-		(61)	16	
364 Flow Measuring Devices		(127)	-		(127)	-		(127)	34	
371 Pumping Equipment		(252)	-		(497)	-		(496)	131	
380 Treatment and Disposal Equip.		(4,000)	-		(3,999)	-		(5,315)	807	
389 Other Plant and Misc. Equip.		(31)	-		(45)	-		(43)	14	
390 Office Furniture and Equip.		(55)	-		(110)	-		(118)	20	
391 Transportation Equip.		(802)	-		(443)	-		(84)	22	
393 Tools, Shop and Garage Equip.		(19)	-		(31)	-		(32)	8	
398 Other Tangible Plant		(189)	(888)		(155)	-		(156)	41	

ⓐ These adjustments were made to the utilities books as per order. An unexplained variance of \$9,603 remained.
See 22-2.4.ⓐ

SOURCE As Referenced

08/8/08

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.

Description: Accumulated Depreciation

22-2.1

Description	12/31/1998	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	Additions	Retirements	12/31/2002
351 Organization	-	(173)		(173)	(347)		(520)	(347)		(867)	(346)		(1,213)
352 Franchises	-			-			-			-			-
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-Force	(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)	(56,327)
362 Special Collecting Structures	-			-			-			-			-
363 Services to Customers	(1,471)	(61)		(1,532)	(62)		(1,594)	(61)		(1,655)	(61)		(1,716)
364 Flow Measuring Devices	(381)	45		(336)			(336)			(336)			(336)
365 Flow Measuring Installations	-			-			-			-			-
366 Reuse Services	-			-			-			-			-
367 Reuse Meters and Meter Installations	-			-			-			-			-
370 Receiving Wells	(796)			(796)			(796)			(796)			(796)
371 Pumping Equipment	(1,490)	(496)		(1,986)	(496)		(2,482)	(497)		(2,979)	(517)		(3,496)
374 Reuse Distribution Reservoirs	-			-			-			-			-
375 Reuse Transmission and Distribution System	-			-			-			-			-
380 Treatment and Disposal Equip.	(60,302)	(6,631)		(66,933)	(6,630)		(73,563)	(6,688)	(903)	(79,348)	(6,755)		(86,103)
381 Plant Sewers	-			-			-			-			-
382 Outfall Sewer Lines	-			-			-			-			-
389 Other Plant and Misc. Equip.	(420)	(44)		(464)	(44)		(508)	(44)		(552)	(44)		(596)
390 Office Furniture and Equip	(380)	(126)		(506)	(126)		(632)	(125)		(757)	(126)		(883)
391 Transportation Equip.	2,400	(84)		2,316	(52)		2,264			2,264			2,264
392 Stores Equip.	-			-			-			-			-
393 Tools, Shop and Grage Equip.	(94)	(31)		(125)	(31)		(156)	(31)		(187)	(31)		(218)
394 Lab Equip.	-			-			-			-			-
395 Power Operated Equip.	-			-			-			-			-
396 Communication Equip.	-			-			-			-			-
397 Misc. Equip.	-			-			-			-			-
398 Other Tangible Plant	(701)	(156)		(857)	(156)		(1,013)	(156)		(1,169)	(155)		(1,324)
WasteWater Plant	(122,025)	(10,171)		(132,196)	(10,358)		(142,554)	(10,394)	(903)	(152,045)	(10,530)	(400)	(162,175)

Sources: Docket 931234-WS, PSC-96-0728-POF-WS
Issued 3/30/1996

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 Equip.
- 398 Other Tangible Plant

SOURCE As Referenced

2012/12/31

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 88-093-1-1
 Description: Accumulated Depreciation

22-2.2

Description	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006
351 Organization		(1,213)	-			-			-			-
352 Franchises			-			-			-			-
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)	(2,032)		(64,405)
362 Special Collecting Structures			-			-			-			-
363 Services to Customers	(61)		(1,777)	(61)		(1,838)	(61)		(1,899)	(61)		(1,960)
364 Flow Measuring Devices			(336)			(336)			(336)			(336)
365 Flow Measuring Installations			-			-			-			-
366 Reuse 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			-			-			-			-
375 Reuse Transmission and Distribution System			-			-			-			-
380 Treatment and Disposal Equip.	(6,766)		(92,869)	(3,972)		(96,841)			(96,841)			(96,841)
381 Plant Sewers			-			-			-			-
382 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 Tools, 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 Misc. Equip.			-			-			-			-
398 Other Tangible Plant	(156)		(1,480)	(312)		(1,792)	(311)		(2,103)	(73)		(2,176)
WasteWater Plant	(10,236)	(1,213)	(171,198)	(8,014)		(179,212)	(8,140)		(187,352)	(8,466)	(417)	(195,401)

Source: Docket 951234-WS, FSC-96-0728-POF-WS
 Issued 5/30/1996

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 Equip.
- 398 Other Tangible Plant

2006
 Annual Rpt
 (205,004)
 199,503

SOURCE As Referenced

8/3/08

AQUA UTILITIES FLORIDA, INC
ARREDONDO FARMS
Rate Case
Dkt 080121-WS ACN
Certificate 479-S
Accumulated Depreciation - Waste Water

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

Description: Accumulated Depreciation

22-2.3

Description	Additions	Retirements	Schedule A-8				
			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 Sewers-Force			(340)		(340)		(340)
361 Collection Sewers-Gravity	(1,817)	(552)	(65,670)	(68,722)	3,052	(68,722)	3,052
362 Special Collecting Structures			-	-	-	-	-
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 Meters and Meter Installations			-	-	-	-	-
370 Receiving Wells			(796)		(796)		(796)
371 Pumping Equipment	(1,760)	(21,495)	13,323	13,903	(580)	13,903	(580)
374 Reuse Distribution Reservoirs			-	-	-	-	-
375 Reuse Transmission and Distribution System			-	-	-	-	-
380 Treatment and Disposal Equip.	(5,635)		(102,476)	(101,444)	(1,032)	(101,444)	(1,032)
381 Plant Sewers			-	-	-	-	-
382 Outfall Sewer Lines			-	-	-	-	-
389 Other Plant and Misc. Equip.	(37)		(683)	(663)	(20)	(663)	(20)
390 Office Furniture and Equip	(84)		(1,283)	(1,257)	(26)	(1,257)	(26)
391 Transportation Equip.			2,681		2,681		2,681
392 Storm 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 Tangible Plant	(156)		(2,332)	(1,557)	(775)	(1,557)	(775)
Waste Water Plant	(13,929)	(22,047)	(187,283)	(190,534)	3,251	(190,533)	3,252

Sources: *Docket #31234-WS, PSC #6-9728-POF-WS*
 Issued 5/30/1996

Variance:

2007		Schedule A-8	
Annual Rpt	MFR		
(196,886)	(201,232)		
	(4,346)		
Allocations			
CPR	GL		
(190,535)	(190,535)		
Adjustments			

- 154 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 Equip.
- 398 Other Tangible Plant

See WP 22-2.4 for conclusion. D

SOURCE As Defensed

5/2/08

Aqua Utilities Florida, Inc.

Rate Case Audit

Historical Year Ended December 31, 2007

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

Description: Accumulated Depreciation

AQUA UTILITIES FLORIDA, INC
ARREDONDO FARMS
Rate Case
Dkt 080121-WS ACN
Certificate 479-S
Accumulated Depreciation - WasteWater

22-2.4

Description	12/31/2007	MFR	Variance	CPR	Variance
351 Organization	-	-	-	-	-
352 Franchises	-	-	-	-	-
353 Land	-	-	-	-	-
354 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	(68,722)	3,052
362 Special Collecting Structures	-	-	-	-	-
363 Services to Customers	(2,016)	(2,016)	-	(2,016)	0
364 Flow Measuring Devices	(463)	(635)	172	(636)	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 Treatment and Disposal Equip.	(102,476)	(101,444)	(1,032)	(101,444)	(1,032)
381 Plant Sewers	-	-	-	-	-
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)
WasteWater Plant	(187,283)	(190,534)	3,251	(190,535)	3,252

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

2007 Annual Rpt	MFR
22-2.5 (196,886)	(201,232)
22-2 Allocations	
CPR	GL
(190,535)	(190,535)
(6,351)	3,252
22-2.6	

Per Doc Reg #20

See separate tab for details of the rollforward of accum depr since the PSC order. The 1995 ending balance agreed with the PSC order and rolled forward additions, adj'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.

To 22-2.5

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

Note: MFR accumulated depreciation balance is overstated by \$9,603, which less than 5% of the total. Not material Pass

SOURCE As Referenced

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

Rollforward

Description: Accumulated Depreciation

08/16/08

		Rate Base balances	From Annual Reports	
		From	22-1-4	22-2-4
		System Name	Arredondo Estate/Farms	Arredondo Farms
		Group	ASI	ASI
		AU	6366	6366
		Docket	951234-WS	951234-WS
1996End	1996	Ending Balance	137,180	106,070
1996Add	1996	Additions		
1996Ret	1996	Retirements	(6,976)	(3,594)
1996Adj	1996	Adjustments		
1996End	1996	Ending Balance	130,184	101,476
1997Add	1997	Additions		
1997Ret	1997	Retirements		
1997Adj	1997	Adjustments	(A) 10,146	(B) 18,983
1997End	1997	Ending Balance	22-1 140,330	22-2 121,459
1998Add	1998	Additions	16,181	
1998Ret	1998	Retirements	(1,194)	
1998Adj	1998	Adjustments		
1998End	1998	Ending Balance	164,297	131,228
1999Add	1999	Additions	14,800	
1999Ret	1999	Retirements		
1999Adj	1999	Adjustments		
1999End	1999	Ending Balance	189,197	141,799
2000Add	2000	Additions	18,476	
2000Ret	2000	Retirements		
2000Adj	2000	Adjustments		
2000End	2000	Ending Balance	184,673	152,157
2001Add	2001	Additions	16,063	
2001Ret	2001	Retirements	(797)	
2001Adj	2001	Adjustments		
2001End	2001	Ending Balance	198,929	161,948
2002Add	2002	Additions	14,735	
2002Ret	2002	Retirements		
2002Adj	2002	Adjustments		
2002End	2002	Ending Balance	213,684	171,778
2003Add	2003	Additions	14,637	
2003Ret	2003	Retirements	(1,213)	
2003Adj	2003	Adjustments		
2003End	2003	Ending Balance	228,998	180,801
2004Add	2004	Additions	16,997	
2004Ret	2004	Retirements		
2004Adj	2004	Adjustments		
2004End	2004	Ending Balance	242,885	188,815
2005Add	2005	Additions	16,841	
2005Ret	2005	Retirements		
2005Adj	2005	Adjustments		
2005End	2005	Ending Balance	258,726	198,955
2006Add	2006	Additions	18,637	
2006Ret	2006	Retirements	(6,731)	
2006Adj	2006	Adjustments		
2006End	2006	Ending Balance	268,632	205,004
2007Add	2007	Additions	20,464	
2007Ret	2007	Retirements	(24,969)	
2007Adj	2007	Adjustments	(2,562)	
2007Al	2007	Allocations removed		Allocations are excluded from the Annual Report
2007End	2007	Ending Balance	208,815	188,888
2008Al	2008	Allocations	7,292	7,292
		Check calc to AD sheet	(9)	0
		MFR 2005 vs 2006 bal (per 2006 ann rpt)		
		2005 Annual Report		
2005	Ending Balance	258,726	198,955	
2006	Additions	16,637	8,466	
2006	Retirements	(6,731)	(417)	
2006	Adjustments	0	0	
2006	Ending Balance	268,632	205,004	
		Check	0	0
		06 Ann Rpt balances PER Reconciliation		
		Check		
		Check 2004 end bal		
		Check 2006 end bal		
		MFR Filename		
		Annual Report Tab name	WATER 1-1 (6366) WASTEWATER 1-1 (6366)	
		MFR 2005 Bal per Reconciliation		
		Check		
		2004 bal (per 2006 ann rpt)		
		Amendatory Order		
		Diff		

(A) Per Bob Griffin:
 AD #6 increase
 A/D-water by \$11,810
 does not appear to
 be backed. ✓

(B) Per Bob Griffin:
 AD #6 A/D-WW
 increase balance
 by \$8200, not known
 if adj was made
 on books. ✓

SOURCE



6/8/08
6/9/08

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

22-2.6

Account 108 (Acc Dpr) Adjustments

updated	3/1/2008	DTF	Pro Forma IT col added	3/17/2008	Minor mod	3/31/2008
Non-alloct'd Source - Cr/fin grp	20,012	20,468	20,924	21,380	21,836	22,303
Corp FL S&I to be allocated ->	20,012	20,468	20,924	21,380	21,836	22,303
Corp FL IT to be allocated ->	108,766	130,682	154,562	178,720	203,578	228,973

business segment	Accr/Unit	Bk/Act	Adj/Typ	Plant/Act/4	12/2006	01/2007	02/2007	03/2007	04/2007	05/2007	06/2007	07/2007	08/2007	09/2007	10/2007	11/2007	12/2007	13 Month Avg
Arredondo Estates/Farms - Water	6569	108	AuditDR	304.2		1	1	2	3	3	4	5	5	6	7	7	8	4
Arredondo Estates/Farms - Water	6569	108	AuditDR	304.3		21	42	62	82	102	122	142	162	182	202	222	242	122
Arredondo Estates/Farms - Water	6569	108	AuditDR	304.5		(9)	(17)	(26)	(34)	(43)	(51)	(60)	(68)	(77)	(85)	(94)	(102)	(51)
Arredondo Estates/Farms - Water	6569	108	AuditDR	307.2		26	53	79	106	132	132	131	130	130	129	129	128	100
Arredondo Estates/Farms - Water	6569	108	AuditDR	309.2		1	2	2	3	4	5	6	6	7	8	9	9	5
Arredondo Estates/Farms - Water	6569	108	AuditDR	310.2		(22)	(44)	(66)	(88)	(110)	(132)	(154)	(176)	(198)	(221)	(243)	(265)	(132)
Arredondo Estates/Farms - Water	6569	108	AuditDR	311.2		(10)	(19)	(29)	(38)	(48)	(57)	(67)	(76)	(86)	(96)	(105)	(115)	(57)
Arredondo Estates/Farms - Water	6569	108	AuditDR	320.3		(30)	(60)	(89)	(119)	(149)	(179)	(209)	(238)	(258)	(258)	(195)	(131)	(68)
Arredondo Estates/Farms - Water	6569	108	AuditDR	330.4		(20)	(40)	(60)	(80)	(100)	(119)	(139)	(159)	(179)	(199)	(219)	(239)	(119)
Arredondo Estates/Farms - Water	6569	108	AuditDR	331.4		(30)	(60)	(87)	(115)	(142)	(172)	(201)	(231)	(260)	(290)	(317)	(344)	(173)
Arredondo Estates/Farms - Water	6569	108	AuditDR	333.4		(7)	(14)	(21)	(28)	(35)	(42)	(49)	(56)	(63)	(70)	(77)	(84)	(42)
Arredondo Estates/Farms - Water	6569	108	AuditDR	334.4		(134)	(268)	(401)	(535)	(669)	(801)	(1,132)	(1,364)	(1,596)	(1,827)	(2,064)	(2,300)	(1,015)
Arredondo Estates/Farms - Water	6569	108	AuditDR	335.4		(1)	(1)	(2)	(2)	(3)	(3)	(4)	(4)	(5)	(5)	(6)	(6)	(3)
Arredondo Estates/Farms - Water	6569	108	AuditDR	339.4		3	7	10	14	17	20	24	27	31	34	37	41	20
Arredondo Estates/Farms - Water	6569	108	AuditDR	340.5		14	29	43	58	72	87	101	116	130	144	159	173	87
Arredondo Estates/Farms - Water	6569	108	AuditDR	343.5		3	6	10	13	16	19	22	25	29	32	35	38	19
Arredondo Estates/Farms - Water	6569	108	AuditDR	348.5		25	50	75	100	126	151	176	201	226	251	276	301	151
Arredondo Estates/Farms - Water Total																22-1.4	(2,582)	(1,218)
Arredondo Farms - Sewer	6389	108	AuditDR	351.1		-	-	-	-	-	-	-	-	-	-	-	-	-
Arredondo Farms - Sewer	6389	108	AuditDR	354.2		(1)	(1)	(2)	(3)	(4)	(4)	(5)	(6)	(6)	(7)	(8)	(9)	(4)
Arredondo Farms - Sewer	6389	108	AuditDR	354.4		(7)	(13)	(20)	15	51	86	122	158	194	229	265	301	106
Arredondo Farms - Sewer	6389	108	AuditDR	361.2		(19)	(38)	(57)	(76)	(95)	(114)	(133)	(151)	(170)	(189)	(208)	(227)	(114)
Arredondo Farms - Sewer	6389	108	AuditDR	363.2		(0)	(1)	(1)	(2)	(2)	(2)	(3)	(3)	(4)	(4)	(5)	(5)	(2)
Arredondo Farms - Sewer	6389	108	AuditDR	364.2		11	21	32	42	53	63	74	85	95	106	116	127	63
Arredondo Farms - Sewer	6389	108	AuditDR	371.3		126	253	324	396	467	539	610	682	754	825	897	968	526
Arredondo Farms - Sewer	6389	108	AuditDR	380.4		470	939	1,409	1,879	2,348	2,818	3,288	3,757	4,227	4,697	5,166	5,636	2,818
Arredondo Farms - Sewer	6389	108	AuditDR	389.4		3	6	9	12	15	18	21	25	28	31	34	37	18
Arredondo Farms - Sewer	6389	108	AuditDR	390.7		7	14	21	28	35	42	49	56	63	70	77	84	42
Arredondo Farms - Sewer	6389	108	AuditDR	393.7		2	3	5	6	8	10	11	13	15	16	18	19	10
Arredondo Farms - Sewer	6389	108	AuditDR	395.7		(61)	(123)	(184)	(245)	(306)	(368)	(429)	(490)	(552)	(613)	(674)	(735)	(368)
Arredondo Farms - Sewer	6389	108	AuditDR	398.7		13	26	39	52	65	78	91	104	117	130	143	156	78
Arredondo Farms - Sewer Total																22-2.4	6,352	3,174
Grand Total																	3,769	1,955



8/8/08
D

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

22-3

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 Organization	-	(241)	-	(241)	(397)	-	(838)	(711)	-	(1,549)	(710)	-	(2,259)
302 Franchise	-	-	-	-	-	-	-	-	-	-	-	-	-
303 Land	-	-	-	-	-	-	-	-	-	-	-	-	-
304 Structures & Improvements	(1,906)	(1,157)	-	(3,063)	(1,156)	-	(4,219)	(1,183)	-	(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)	(1,183)	-	(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 Pumping 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 Furniture & Equip.	1,120	-	(3,364)	4,484	-	4,484	-	4,484	-	4,484	-	4,484	4,484
341 Trans. Equip.	21,877	-	(27,875)	49,752	-	49,752	-	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	-	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)
348 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)

Sources: Docket 991001-WU, PSC-001389-FAA-WU

Issued 7/31/2000

as per utility: (96,291)
Variance: 17,588

SOURCE AS REFERENCED

88/3/8

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
Dkt 080121-WS ; ACN 88-093-1-1.
Description: Accumulated Depreciation

22-3.1

Description	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006	Additions
301 Organization		(2,259)	-		(2,259)	2,259			2,259			2,259	
302 Franchises			-		22-3.2	-			-			-	
303 Land			-			-			-			-	
304 Structures & Improvements	(1,721)		(8,581)	(1,812)		(10,393)	(2,955)		(13,348)	(3,027)		(16,375)	(2,618)
305 Collecting & Impounding			-			-			-			-	
306 Lake, River & Other			-			-			-			-	
307 Wells & Springs	(1,127)		(40,407)	(1,127)		(41,534)	(1,127)		(42,661)	(1,211)		(43,872)	(3,412)
308 Infiltration Galleries and Tunnels			-			-			-			-	
309 Supply Mains	(1,547)		(16,550)	(1,578)		(18,128)	(1,579)		(19,707)	(1,578)		(21,285)	(1,783)
310 Power Generation Equip.			(3,551)			(3,551)			(3,551)	(235)		(3,806)	(2,447)
311 Pumping Equip.	(491)		(12,630)	(491)		(13,121)	(491)		(13,612)	(491)		(14,103)	(1,427)
320 Water Treatment Equip.	(13)		(18,432)	(540)		(18,972)			(18,972)	(392)	(207)	(19,157)	(785)
330 Distribution Reservoirs			(4,366)			(4,366)			(4,366)			(4,366)	(380)
331 Transmission and Distribution Mains	(2,198)		(80,759)	(3,922)		(84,681)	(3,996)		(88,677)	(3,961)	(24,562)	(68,076)	(7,931)
333 Services	(358)		(5,648)	(450)		(6,098)	(507)		(6,605)	(486)		(7,091)	(409)
334 Meters and Meter Install.	(3,170)		(39,891)	(3,170)		(43,061)	(3,090)		(46,151)	(4,173)	(1,939)	(48,385)	(4,534)
335 Hydrants			-			-			-			-	
336 Backflow Prevention Devices			-			-			-			-	
339 Other Plant And Misc.			-			-			-			-	
340 Office Furniture & Equip.			4,484			4,484			4,484			4,484	
341 Trans. Equip.			49,752			49,752			49,752			49,752	
342 Stores Equip.			-			-			-			-	
343 Tools, Shop and Garage 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)		(459)	(178)	(1,943)	1,306	
346 Communication Equip.			-			-			-			-	
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)	(13,933)	(2,259)	(133,106)	(14,618)	-	(147,724)	(16,515)	(28,651)	(135,588)	(26,256)

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

Issued 7/31/2000

Annual Exp
(167,378)

Annual Exp
(155,242)

SOURCES Referenced

97/98
108

Aqua Utilities Florida, Inc.
Rate Case Audit

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

Description: Accumulated Depreciation

AQUA UTILITIES FLORIDA, INC
LAKE JOSEPHINE
Rate Case
Dkt 080121-WS ACN
Certificate 422-W
Accumulated Depreciation - Water

Description	Retirements	Schedule A-9				
		12/31/2007	MFR	Variance	CPR	Variance
301 Organization		2,259		2,259		2,259
302 Franchises		-		-		-
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)	(36,169)
308 Infiltration Galleries and Tunnels		-		-		-
309 Supply Mains		(23,068)	(16,440)	(6,628)	(16,440)	(6,628)
310 Power Generation Equip.		(6,253)	(1,793)	(4,460)	(1,793)	(4,460)
311 Pumping Equip.	(573)	(14,957)	(3,014)	(11,943)	(3,014)	(11,943)
320 Water Treatment Equip.		(19,942)	(70,692)	50,750	(70,882)	50,750
330 Distribution Reservoirs		(4,746)	(35)	(4,711)	(35)	(4,711)
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)	(653)
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	3,017	467	4,017
341 Trans. Equip.		49,752	20,000	29,752	20,000	29,752
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	1,138	168	1,138
346 Communication Equip.		-		-		-
347 Misc. Equip.		(4,866)	(7,330)	2,464	(7,330)	2,464
348 Other Tangible Plant		-		-		-
Water Plant		(76,438)	(85,386)	(8,948)	(98,047)	12,661

Source: Docket 991001-WU, PSC 001389-PA4-

2007 Schedule A-8

Issued 7/31/2008

Annual Rpt	MFR
(105,040)	(111,957)
19,654	(19,917)
Allocations	
CPR	GL
(98,047)	(98,047)
17,395	(12,661)
(80,652)	
Adjustments	
	(6,993)
	12,661

Per Doc Req # 31

Original variance dates back to the 6/30/99 audit. The variance may be caused by using the annual report additions & retirements for the full year in this schedule, while the audit was completed in mid-year, which could potentially cause overlap.

2004 Annual Report contained an erroneous retirement
Variance sub total

22-3.4 17,395
22-3.1 2,259
19,654

22-3.4 (6,993)
12,661

Adjust test year depr to be in compliance with PSC depr rates. GL/CPR adjustments are processed in 2008.
Variance

Note: Accumulated Depreciation was overstated by \$17,395 going back to 97/98. See audit finding 4

22-3.2

SOURCE As Referenced

8/18/08
 AD

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

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Lake Josephine - Water
 Docket No. 08098-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Description: Accumulated Depreciation
 Water Sys # 23 AU # 6589

Florida Public Service Commission
 Schedule: A-6
 Page: Adjustments
 Preparer: Griffin/Guastella

22-3.3

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
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	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315	65,315
11	308.2	Infiltration Galleries & Tunnels														
12	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
13	310.2	Power Generation Equipment	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368	7,368
14	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
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,523)
18	304.3	Structures & Improvements	(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)
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)	(53,433)
21	339.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136
27	331.4	Transm. & Distribution Mains	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	211,420
28	333.4	Services	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)	(647)
29	334.4	Meters & Meter Installations	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926	9,926
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)
41	344.5	Laboratory Equipment														
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment	(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)
45	348.5	Other Tangible Plant														
46		TOTAL	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	228,951
47		Subtotal Land & Land Rights	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)	(4,523)
		Aloc Adjs (FI Corp - Computer Equip & Str&Imp)	288,623	288,737	271,871	272,174	272,934	273,597	274,524	275,138	277,025	278,196	278,480	279,765	37,557	286,125
		Net Adjustments	288,623	288,737	271,871	272,174	272,934	273,597	274,524	275,138	277,025	278,196	278,480	279,765	37,557	286,125

22-3.5



2/16/08

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

Schedule of Water Depreciation Expense Rate Adjustments By Primary Account
Test Year Average balance
Lake Josephine - Water
Doclet No. 080388-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description: Accumulated Depreciation
Water Sys # 23 AU # 6589

Florida Public Service Commission
Schedule: A-5
Page: Adjustments
Preparer: Griffin/Guestella

22-3.4

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

Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises													
4	339.1	Other Plant & Misc. Equipment													
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements													
	305.2	Collect. & Impound Reservoirs													
	306.2	Lake, River & Other Intakes													
10	307.2	Wells & Springs	170	170	170	170	170	170	170	170	170	170	170	170	2,037
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains	17	17	17	17	17	17	17	17	17	17	17	17	204
13	310.2	Power Generation Equipment	76	76	76	76	76	76	76	76	76	76	76	76	909
14	311.2	Pumping Equipment	73	73	73	73	73	73	73	73	73	73	73	73	878
16	339.2	Other Plant & Misc. Equipment													
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(118)	(2,158)
19	311.3	Pumping Equipment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(7)
20	320.3	Water Treatment Equipment	65	65	65	65	65	65	65	65	65	65	65	65	785
21	339.3	Other Plant & Misc. Equipment													
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment													
26	330.4	Distr. Reservoirs & Standpipes	29	29	29	29	29	29	29	29	29	29	29	29	
27	331.4	Transm. & Distribution Mains	377	377	377	377	377	377	377	377	377	377	377	377	4,522
28	333.4	Services	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(77)
29	334.4	Meters & Meter Installations	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(33)	(33)	(214)
30	335.4	Hydrants													
31	336.4	Backflow Prevention													
32	339.4	Other Plant & Misc. Equipment													
		GENERAL PLANT													
	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	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(138)
41	344.5	Laboratory Equipment													
42	345.5	Power Operated Equipment													
43	346.5	Communication Equipment													
44	347.5	Miscellaneous Equipment	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(84)
45	348.5	Other Tangible Plant													
46		TOTAL	847	847	847	847	847	847	847	847	847	847	829	(106)	8,983

22-3.8

PBC

SOURCE

22-3.2

8/8/08

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

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Lake Josephine - Water
Docket No. 080308-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description: Accumulated Depreciation
Water Sys # 23 AU # 6588

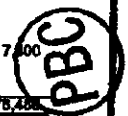
Florida Public Service Commission
Schedule: A-5
Page: 2 of 3
Preparer: Griffin/Guastella

22-3.5

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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchisees														
4	338.1	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	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
11	308.2	Infiltration Galleries & Tunnels														
12	308.2	Supply Mains	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431	50,431
13	310.2	Power Generation 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
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361	7,361
16		WATER TREATMENT PLANT														
17	303.3	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
18	304.3	Structures & Improvements	86,701	86,701	86,701	86,701	86,701	86,701	86,701	86,701	86,701	86,701	86,701	86,701	334,216	105,741
19	311.3	Pumping Equipment	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,315	1,315	1,172
20	320.3	Water Treatment 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
21	339.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151
27	331.4	Transm. & Distribution Mains	131,257	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,745
28	333.4	Services	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999	16,999
29	334.4	Meters & Meter Installations	76,805	76,805	76,805	76,805	76,805	76,805	76,805	76,805	76,805	76,805	76,805	101,480	101,480	80,429
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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	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
41	344.5	Laboratory Equipment														
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	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	7,400	7,400
45	348.5	Other Tangible Plant														
46		TOTAL	557,348	555,859	555,859	555,859	555,859	555,859	555,859	555,859	555,859	555,859	555,859	580,853	823,497	578,428
47		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

16-3-2



SOURCE

10/18/08

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

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

Description: Accumulation Depreciation
 Water Sys # 23 AU # 8589

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 3
 Preparer: Griffin/Gusella

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Lake Josephine - Water
 Docket No. 080368-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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1 INTANGIBLE PLANT																
2	301.1	Organization														
3	302.1	Franchises														
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	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461	102,461
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340	62,340
13	310.2	Power Generation Equipment	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938
14	311.2	Pumping Equipment	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383
15	339.2	Other Plant & Misc. Equipment														
16 WATER TREATMENT PLANT																
17	303.3	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
18	304.3	Structures & Improvements	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548	63,548
19	311.3	Pumping Equipment	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,315	1,315	1,172
20	320.3	Water Treatment Equipment	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259	17,259
21	339.3	Other Plant & Misc. Equipment														
22 TRANSMISSION & DISTRIBUTION PLANT																
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286	13,286
27	331.4	Transm. & 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	341,185
28	333.4	Services	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352	16,352
29	334.4	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	90,355
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
GENERAL PLANT																
33	303.5	Land & Land Rights														
34	304.5	Structures & Improvements														
35	340.5	Office Furniture & Equipment														
36	340.51	Computer Equipment														
37	341.5	Transportation Equipment														
38	342.5	Stores Equipment														
39	343.5	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	2,094
40	344.5	Laboratory Equipment														
41	345.5	Power Operated Equipment														
42	346.5	Communication Equipment														
43	347.5	Miscellaneous Equipment	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994	5,994
44	348.5	Other Tangible Plant														
45																
46	TOTAL		798,952	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	823,497	823,497	802,438
	Annual Report TOTAL (excludes Alloc Adjs)		798,952	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	798,473	823,497	823,497	802,438
47	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
	Alloc Adjs (FI Corp - Computer Equip & Strs&Imp)		242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814
	Audit Adjs		242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814
	Net Adjustments		242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814	242,814



16-3.3

22-3.3

22-3.6

SOURCE

8/16/08
 05/19/08

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

Schedule of Water Depreciation Expense By Primary Account
 Test Year Average balance
 Lake Josephine - Water
 Docket No. 080368-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Description: Accumulated Depreciation
 Water Sys # 23 AU # 6589

Florida Public Service Commission
 Schedule: A-5
 Page: 2 of 3
 Preparer: Griffin/Guastella

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 No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises													
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	115	115	115	115	115	115	115	115	115	115	115	115	1,374
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains	132	132	132	132	132	132	132	132	132	132	132	132	1,578
13	310.2	Power Generation Equipment	128	128	128	128	128	128	128	128	128	128	128	128	1,538
14	311.2	Pumping Equipment	41	41	41	41	41	41	41	41	41	41	41	41	491
15	339.2	Other Plant & Misc. Equipment													
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	258	258	258	258	258	258	258	258	258	258	258	258	3,832
19	311.3	Pumping Equipment	5	5	5	5	5	5	5	5	5	5	5	5	65
20	320.3	Water Treatment Equipment													
21	339.3	Other Plant & Misc. Equipment													
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment													
26	330.4	Distr. Reservoirs & Standpipes	3	3	3	3	3	3	3	3	3	3	3	3	35
27	331.4	Transm. & Distribution Mains	284	284	284	284	284	284	284	284	284	284	284	284	3,409
28	333.4	Services	41	41	41	41	41	41	41	41	41	41	41	41	488
29	334.4	Meters & Meter Installations	375	375	375	375	375	375	375	375	375	375	497	497	4,748
30	335.4	Hydrants													
31	336.4	Backflow Prevention													
32	339.4	Other Plant & Misc. Equipment													
33		GENERAL PLANT													
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	Store Equipment													
40	343.5	Tools, Shop & Garage Equipment	22	22	22	22	22	22	22	22	22	22	22	22	269
41	344.5	Laboratory Equipment													
42	345.5	Power Operated Equipment													
43	346.5	Communication Equipment													
44	347.5	Miscellaneous Equipment	41	41	41	41	41	41	41	41	41	41	41	41	494
45	348.5	Other Tangible Plant													
46		TOTAL	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,587	2,304	28,290
47		Subtotal Land & Land Rights													

22-3.7



SOURCE

5/29/08
9A

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

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

Florida Public Service Commission

Schedule of Water Depreciation Expense By Primary Account
Test Year Average Balance
Lake Josephine - Water
Docket No. 080368-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description:
Water Sys # 23 ALI # 6589

Schedule: A-5
Page: 3 of 3
Preparer: Griffin/Guastella

8-3-22

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.

Per PSC Annual Rate Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
1 INTANGIBLE PLANT															
0.0250	2	301.1 Organization													
0.0250	3	302.1 Franchises													
0.0556	4	339.1 Other Plant & Misc. Equipment													
5 SOURCE OF SUPPLY & PUMPING PLANT															
0.0333	7	304.2 Structures & Improvements													
0.0200	8	305.2 Collect. & Impound Reservoirs													
0.0250	9	306.2 Lake, River & Other Intakes													
0.0333	10	307.2 Wells & Springs	284	284	284	284	284	284	284	284	284	284	284	284	3,412
0.0250	11	308.2 Infiltration Galleries & Tunnels													
0.0288	12	309.2 Supply Mains	149	149	149	149	149	149	149	149	149	149	149	149	1,783
0.0500	13	310.2 Power Generation Equipment	204	204	204	204	204	204	204	204	204	204	204	204	2,447
0.0500	14	311.2 Pumping Equipment	114	114	114	114	114	114	114	114	114	114	114	114	1,389
0.0556	15	339.2 Other Plant & Misc. Equipment													
16 WATER TREATMENT PLANT															
0.0313	17	303.3 Land & Land Rights													
0.0500	18	304.3 Structures & Improvements	139	139	139	139	139	139	139	139	139	139	139	139	1,673
0.0500	19	311.3 Pumping Equipment	5	5	5	5	5	5	5	5	5	5	5	5	59
0.0455	20	320.3 Water Treatment Equipment	65	65	65	65	65	65	65	65	65	65	65	65	785
0.0556	21	339.3 Other Plant & Misc. Equipment													
22 TRANSMISSION & DISTRIBUTION PLANT															
0.0313	23	303.4 Land & Land Rights													
0.0313	24	304.4 Structures & Improvements													
0.0500	25	311.4 Pumping Equipment													
0.0288	26	330.4 Distr. Reservoirs & Standpipes	32	32	32	32	32	32	32	32	32	32	32	32	380
0.0233	27	331.4 Transm. & Distribution Mains	661	661	661	661	661	661	661	661	661	661	661	661	7,931
0.0250	28	333.4 Services	34	34	34	34	34	34	34	34	34	34	34	34	409
0.0500	29	334.4 Meters & Meter Installations	351	351	351	351	351	351	351	351	351	351	351	351	4,534
0.0222	30	335.4 Hydrants													
0.0667	31	335.4 Backflow Prevention													
0.0400	32	339.4 Other Plant & Misc. Equipment													
33 GENERAL PLANT															
0.0250	34	303.5 Land & Land Rights													
0.0667	35	304.5 Structures & Improvements													
0.1887	36	340.5 Office Furniture & Equipment													
0.1887	37	340.51 Computer Equipment													
0.1887	38	341.5 Transportation Equipment													
0.0556	39	342.5 Stores Equipment													
0.0225	40	343.5 Tools, Shop & Garage Equipment	11	11	11	11	11	11	11	11	11	11	11	11	131
0.0667	41	344.5 Laboratory Equipment													
0.0633	42	345.5 Power Operated Equipment													
0.1000	43	346.5 Communication Equipment													
0.0667	44	347.5 Miscellaneous Equipment	33	33	33	33	33	33	33	33	33	33	33	33	400
0.1000	45	348.5 Other Tangible Plant													
46	TOTAL		2,082	2,082	2,082	2,082	2,082	2,082	2,082	2,082	2,082	2,082	2,196	2,196	25,313
Net Adjustments			647	647	647	647	647	647	647	647	647	647	629	(108)	6,993

PBC

SOURCE

22-3.4

8/17/09

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

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Lake Josephine - Water
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys 23 AU # 6589

Preparer: D.Dobiec

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	330.1	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	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														
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														
15	330.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
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)	(48,194)	(48,194)	(48,194)
19	311.3	Pumping Equipment	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)	(3,467)
20	320.3	Water Treatment Equipment	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)	(67,496)
21	330.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & 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	(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														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)	(3,192)
41	344.5	Laboratory Equipment														
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)	(6,834)
45	348.5	Other Tangible Plant														
46		TOTAL	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)	(329,672)
47		Subtotal Land & Land Rights														

22-3.9

SOURCE As Referenced

22-3.10

Note: The 13-month average balance for Plant in Service should be reduced by \$329,672. See audit finding 4.10

9/13/07

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

Description: Accumulated Depreciation

Florida Public Service Commission

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Lake Josephine - Water
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys # 23 AU # 6589

Preparer: D. Dobias

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 as recommended based on audit, ACN 08-083-1-1.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	339.1	Other Plant & Misc. Equipment														
6		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
8	306.2	Collect. & Impound Reservoirs														
9	308.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182	75,182
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	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	310.2	Power Generation Equipment	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938	48,938
14	311.2	Pumping Equipment	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383	27,383
15	339.2	Other Plant & Misc. Equipment														
18		WATER TREATMENT PLANT														
17	303.3	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
18	304.3	Structures & Improvements	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354	5,354
19	311.3	Pumping Equipment	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,295)
20	320.3	Water Treatment Equipment	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)	(50,237)
21	339.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Dist. Reservoirs & Standpipes	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288	13,288
27	331.4	Transm. & Distribution Mains	227,887	228,248	228,248	228,248	228,248	228,248	228,248	228,248	228,248	228,248	228,248	228,248	228,248	228,374
28	333.4	Services	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252	5,252
29	334.4	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	90,355
30	336.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)	(1,098)
41	344.5	Laboratory Equipment														
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
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														
46		TOTAL	470,290	488,801	488,801	488,801	488,801	488,801	488,801	488,801	488,801	488,801	488,801	488,801	483,826	483,826 / 472,766
47		MFR Schedule A-5, 3 of 3 (excludes Allocation Adj.)	789,982	789,473	788,473	788,473	788,473	788,473	788,473	788,473	788,473	788,473	788,473	788,473	823,487	823,487 / 802,436
47		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 77-39 (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872) (329,872)

① The 13-mo. average balance for Plant in Service after adjustments but before allocations is \$472,766. @

22-310

SOURCE As Referenced

72-26

8/21/08

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

Description: Accumulation Depreciation

Florida Public Service Commission

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 []

Water Sys 23 AU # 0589

Schedule: A-5
Page: 3 of 3
Preparer: D.Dobiac

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

Per PSC Annual Re Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
	1	INTANGIBLE PLANT													
0.0250	2	301.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0558	4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	5	SOURCE OF SUPPLY & PUMPING PLANT													
0.0000	8	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0333	7	304.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0200	8	305.2 Collect. & Impound Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0333	10	307.2 Wells & Springs	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(76)	(908)
0.0250	11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0268	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	WATER 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)	(126)	(126)	(1,508)
0.0500	19	311.3 Pumping Equipment	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(173)
0.0465	20	320.3 Water Treatment Equipment	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(256)	(3,071)
0.0558	21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	22	TRANSMISSION & DISTRIBUTION PLANT													
0.0000	23	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0313	24	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0500	25	311.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0288	26	330.4 Distr. Reservoirs & Standpipes	-	-	-	-	-	-	-	-	-	-	-	-	-
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 & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0222	30	335.4 Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	31	336.4 Backflow Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0400	32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
	33	GENERAL PLANT													
0.0000	34	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0250	35	304.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0667	36	340.5 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1887	37	340.51 Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1887	38	341.5 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0558	39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0825	40	343.5 Tools, Shop & Garage Equipment	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(200)
0.0887	41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0833	42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.1000	43	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0887	44	347.5 Miscellaneous Equipment	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(456)
0.1000	45	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
48		TOTAL	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(885)	(10,515) (A)

SOURCE As Referenced

22-3.11

(A) Depreciation expense applicable to adjustments noted on WP. 22-3.9 See audit finding 4

08/21/07

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

Florida Public Service Commission
 Schedule: A-5
 Page: 3 of 3
 Preparer: D.Dobiac

22-3,12

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 []

Water Sys 23 AU # 8589

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.

Per PSC Annual Ra Line No.	Acct No.	Account Name	(1) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 12/2007	(14) YTD Balance
0.0250	1	INTANGIBLE PLANT													
	2	301.1 Organization													
	3	302.1 Franchises													
0.0568	4	339.1 Other Plant & Misc. Equipment													
0.0000	6	SOURCE OF SUPPLY & PUMPING PLANT													
0.0333	7	303.2 Land & Land Rights													
0.0200	8	304.2 Structures & Improvements													
0.0260	9	305.2 Collect. & Impound Reservoirs													
0.0333	10	306.2 Lake, River & Other Intakes	209	209	209	209	209	209	209	209	209	209	209	209	2,504
0.0250	11	307.2 Wells & Springs													
0.0288	12	308.2 Infiltration Galleries & Tunnels													
0.0500	13	309.2 Supply Mains	38	36	36	36	36	36	36	36	36	36	36	36	430
0.0500	14	310.2 Power Generation Equipment	204	204	204	204	204	204	204	204	204	204	204	204	2,447
0.0568	15	311.2 Pumping Equipment	114	114	114	114	114	114	114	114	114	114	114	114	1,389
	16	339.2 Other Plant & Misc. Equipment													
0.0000	17	WATER TREATMENT PLANT													
0.0313	18	303.3 Land & Land Rights													
0.0500	19	304.3 Structures & Improvements	14	14	14	14	14	14	14	14	14	14	14	14	167
0.0455	20	311.3 Pumping Equipment	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(116)
0.0568	21	320.3 Water Treatment Equipment	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(2,288)
	22	339.3 Other Plant & Misc. Equipment													
0.0000	23	TRANSMISSION & DISTRIBUTION PLANT													
0.0313	24	303.4 Land & Land Rights													
0.0500	25	304.4 Structures & Improvements													
0.0288	26	311.4 Pumping Equipment	32	32	32	32	32	32	32	32	32	32	32	32	380
0.0233	27	330.4 Distr. Reservoirs & Standpipes	438	438	438	438	438	438	438	438	438	438	438	438	5,262
0.0250	28	331.4 Transm. & Distribution Mains	11	11	11	11	11	11	11	11	11	11	11	11	131
0.0500	29	333.4 Services	381	361	361	361	361	361	361	361	361	361	361	464	4,634
0.0222	30	334.4 Meters & Meter Installations													
0.0687	31	335.4 Hydrants													
0.0400	32	336.4 Backflow Prevention													
	33	339.4 Other Plant & Misc. Equipment													
0.0000	34	GENERAL PLANT													
0.0687	35	303.5 Land & Land Rights													
0.1687	36	304.5 Structures & Improvements													
0.0687	37	340.5 Office Furniture & Equipment													
0.0687	38	340.51 Computer Equipment													
0.0568	39	341.5 Transportation Equipment													
0.0625	40	342.5 Stores Equipment	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(69)
0.0687	41	343.5 Tools, Shop & Garage Equipment													
0.0833	42	344.5 Laboratory Equipment													
0.1000	43	345.5 Power Operated Equipment													
0.0687	44	346.5 Communication Equipment	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(58)
0.1000	45	347.5 Miscellaneous Equipment													
	45	348.5 Other Tangible Plant													
46		TOTAL	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,207	1,312	14,888

Net Adjustments (885) (885) (885) (885) (885) (885) (885) (885) (885) (885) (885) (885) (885) (885) (10,615)

2007 Depreciation Expense after adjustments but before allocations.

99/12/06
0 11/13

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

Description: Accumulated Depreciation

Florida Public Service Commission

Schedule: A-9
Page: 3 of 3
Preparer: R Collins/J Quastala

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Leta Josephine
Decided No. 080121-VS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	303.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	9,740	10,025	10,309	10,593	10,878	11,162	11,446	11,731	12,015	12,299	12,584	12,869	13,152	11,446
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	14,881	15,010	15,139	15,267	15,395	15,524	15,652	15,781	15,909	16,038	16,166	16,295	16,424	15,781
13	310.2	Power Generation Equipment	255	459	663	867	1,071	1,275	1,479	1,683	1,887	2,091	2,295	2,499	2,702	1,479
14	311.2	Pumping Equipment	3,031	3,145	3,259	3,373	3,487	3,601	3,715	3,829	3,943	4,057	4,171	4,285	4,400	3,715
15	303.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	47,032	47,172	47,311	47,451	47,590	47,730	47,869	48,008	48,148	48,287	48,427	48,566	48,706	47,869
19	311.3	Pumping Equipment	0	5	10	14	19	24	29	33	38	43	48	53	58	53
20	303.3	Water Treatment Equipment	70,882	70,757	70,632	70,507	70,382	70,257	70,132	70,007	69,882	69,757	69,632	69,507	69,382	70,132
21	303.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	300.4	Dist. Reservoirs & Standpipes	0	32	63	95	127	158	190	222	253	285	317	348	380	190
27	321.4	Tranms. & Distribution Mains	(7,195)	(9,178)	(7,510)	(6,844)	(6,178)	(5,512)	(4,847)	(4,181)	(3,515)	(2,849)	(2,183)	(1,517)	(851)	(4,745)
28	303.4	Services	6,281	6,295	6,430	6,484	6,498	6,532	6,546	6,600	6,634	6,688	6,702	6,736	6,770	6,546
29	334.4	Meters & Meter Installations	45,001	46,181	46,822	46,882	47,243	47,503	47,964	48,324	48,685	49,045	49,406	49,766	50,127	48,685
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	338.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,245	1,232	1,299	1,298	1,273	1,290	1,287	1,294	1,301	1,308	1,315	1,322	1,329	1,287
36	340.5	Office Furniture & Equipment	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)	(487)
37	340.5	Computer Equipment	1,842	1,973	2,033	2,093	2,073	2,133	2,193	2,253	2,313	2,373	2,433	2,493	2,553	2,193
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	Stoves Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	(21,435)	(21,524)	(21,513)	(21,502)	(21,491)	(21,480)	(21,470)	(21,460)	(21,448)	(21,437)	(21,426)	(21,415)	(21,404)	(21,470)
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	5,837	5,870	5,903	5,937	5,970	6,003	6,037	6,070	6,103	6,137	6,170	6,203	6,237	6,037
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL		155,130	155,221	155,311	155,402	155,493	155,584	155,675	155,766	155,857	155,948	156,039	156,130	156,221	155,857

22-3.15



SOURCE

22-3.13

08/13/08

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

Description: Accumulated Depreciation

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance
Lake Josephine - Water
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

Preparer: D.Dobiec

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	338.1	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	16-14.6	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)	(5,610)
11	308.2	Infiltration Galleries & Tunnels														
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)
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment														
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
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)
19	311.3	Pumping Equipment		(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)
20	320.3	Water Treatment Equipment		(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)	(18,928)
21	339.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & 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		(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)
28	333.4	Services		(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)	(1,712)
29	334.4	Meters & Meter Installations														
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	338.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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		(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														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment		(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)
45	348.5	Other Tangible Plant														
46		Subtotal		(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)	(65,463)
47		Adjustment for overstatement		(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)	(17,395)
48		TOTAL		(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)	(82,858)

11-3-22

SOURCE AS REFERENCED

22-3,2

Note: the 12-month average balance for accumulated depreciation should be reduced by \$82,858. See audit finding H ⊕

9/21/08
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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: Accumulated Depreciation

Florida Public Service Commission

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
Lake Josephine - Water
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Preparer: D. Dobiec

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 as recommended based on audit, ACN 08-093-1-

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302.1	Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	330.1	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	308.2	Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2	Wells & Springs	4,130	4,415	4,800	4,983	5,268	5,552	5,836	6,121	6,405	6,689	6,974	7,258	7,542	5,836
11	308.2	Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2	Supply Mains	6,520	6,669	6,818	6,966	7,115	7,263	7,412	7,561	7,709	7,858	8,006	8,155	8,303	7,412
13	310.2	Power Generation Equipment	255	459	663	867	1,071	1,275	1,479	1,683	1,887	2,091	2,295	2,498	2,702	1,479
14	311.2	Pumping Equipment	3,031	3,145	3,259	3,373	3,487	3,602	3,716	3,830	3,944	4,058	4,172	4,286	4,400	3,716
15	330.2	Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3	Structures & Improvements	37,740	37,880	38,019	38,159	38,298	38,438	38,577	38,718	38,858	38,995	39,135	39,274	39,414	38,577
19	311.3	Pumping Equipment	(1,088)	(1,084)	(1,059)	(1,055)	(1,050)	(1,045)	(1,040)	(1,036)	(1,031)	(1,028)	(1,024)	(1,020)	(1,015)	(1,129)
20	320.3	Water Treatment Equipment	61,764	61,829	61,895	61,960	62,026	62,091	62,157	62,222	62,288	62,353	62,418	62,484	62,549	62,157
21	330.3	Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		TRANSMISSION & 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	(23,688)	(24,548)	(23,985)	(23,324)	(22,663)	(22,002)	(21,341)	(20,680)	(20,019)	(19,358)	(18,697)	(18,036)	(17,375)	(21,215)
28	333.4	Services	4,849	4,683	4,718	4,762	4,786	4,820	4,854	4,888	4,922	4,956	4,990	5,024	5,058	4,854
29	334.4	Meters & Meter Installations	45,801	46,191	46,522	46,862	47,243	47,603	47,984	48,324	48,685	49,045	49,405	49,765	50,125	48,565
30	335.4	Hydrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	336.4	Backflow Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	339.4	Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		GENERAL PLANT														
34	303.5	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	304.5	Structures & Improvements	1,245	1,252	1,259	1,266	1,273	1,280	1,287	1,294	1,301	1,308	1,315	1,322	1,329	1,287
36	340.5	Office Furniture & Equipment	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)
37	340.6	Computer Equipment	1,842	1,973	2,333	2,696	3,073	3,457	3,853	4,258	4,689	5,136	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 & Garage Equipment	(22,786)	(22,754)	(22,743)	(22,732)	(22,721)	(22,710)	(22,700)	(22,690)	(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)	(168)	(168)	(168)	(168)	(168)	(168)	(168)	(168)	(168)	(168)	(168)	(168)
43	346.5	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	347.5	Miscellaneous Equipment	4,028	4,050	4,082	4,126	4,169	4,192	4,226	4,259	4,292	4,326	4,359	4,392	4,426	4,226
45	348.5	Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46		Subtotal	92,698	93,458	96,918	98,381	100,857	103,330	105,836	108,338	110,858	113,414	115,985	118,517	121,044	94,588
47		Adjustment for overstatement	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)	(17,385)
48		TOTAL	75,271	76,063	78,523	80,986	83,462	85,944	88,440	90,943	93,473	95,016	96,570	98,122	100,659	77,171
		MFR Schedule A-9, 3 of 3	168,130	168,021	181,381	183,844	186,318	188,801	191,296	193,800	196,300	198,877	201,427	203,950	206,488	180,028
		Net Adjustments	(82,859)	(82,858)	(82,858)	(82,858)	(82,858)	(82,857)	(82,856)	(82,857)	(82,857)	(82,856)	(82,857)	(82,858)	(82,856)	(82,857)

22-3-15

SOURCE As Referenced

22-3-13

Note: The 13 mo. average balance per TD after adjustments and allocations is \$77,171.00

8/11/08

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

Description: Accumulated Depreciation

22-4

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	-	-	-	-	-	-	-	-	-	-
304 Structures & Improvements	(3,118)	(218)	-	(3,336)	(1,309)	-	(4,645)	(1,309)	-	(5,954)
305 Collecting & Impounding	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
309 Supply Mains	-	-	-	-	-	-	-	-	-	-
310 Power Generation Equip.	-	-	-	-	-	-	-	-	-	-
311 Pumping Equip.	(7,031)	(276)	-	(7,307)	(2,638)	-	(9,945)	(2,638)	-	(12,583)
320 Water Treatment Equip.	(1,947)	(50)	-	(1,997)	(301)	-	(2,298)	(301)	-	(2,599)
330 Distribution Reservoirs	(3,495)	(186)	-	(3,681)	(1,112)	-	(4,793)	(1,112)	-	(5,905)
331 Transmission and Distribution Mains	(8,271)	(539)	-	(8,810)	(3,236)	-	(12,046)	(3,236)	-	(15,282)
333 Services	(35)	(17)	-	(52)	(113)	-	(165)	(113)	-	(278)
334 Meters and Meter Install.	(885)	(119)	-	(1,004)	(713)	-	(1,717)	(761)	-	(2,478)
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	(29,453)	(1,664)	-	(31,117)	(10,977)	-	(42,094)	(11,025)	-	(53,119)

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

as per utility: (32,388)
 Variance: 1,277

SOURCE As Referenced

8/11/08

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

Description: Accumulated Depreciation

1.6-22

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)		(7,615)	(831)		(8,446)	(1,146)
305 Collecting & Impounding			-			-			-	
306 Lake, River & Other			-			-			-	
307 Wells & Springs			(8,040)			(8,040)	(909)		(8,949)	(1,413)
308 Infiltration Galleries and Tunnels			-			-			-	
309 Supply Mains			-			-			-	
310 Power Generation Equip.			-			-			-	(2,249)
311 Pumping Equip.			(12,583)			(12,583)	(1,539)		(14,122)	(2,448)
320 Water Treatment Equip.			(2,599)	(90)		(2,689)	(354)		(3,043)	(374)
330 Distribution Reservoirs			(5,905)			(5,905)	(649)		(6,554)	(1,050)
331 Transmission and Distribution Mains	(3,236)		(18,518)	(3,322)		(21,840)	(3,403)		(25,243)	(3,481)
333 Services	(111)		(389)	(159)		(548)	(175)		(723)	(152)
334 Meters and Meter Install.	(699)		(3,177)	(620)		(3,797)	(889)	(1,424)	(3,262)	(882)
335 Hydrants			-			-			-	
336 Backflow Prevention Devices			-			-			-	(37)
339 Other Plant And Misc.			-			-			-	(33)
340 Office Furniture & Equip.			-			-			-	
341 Trans. Equip.			-			-			-	
342 Stores Equip.			-			-			-	
343 Tools, Shop and Garage Equip.			-			-			-	
344 Lab Equip.			-			-			-	(873)
345 Power Operated Equip.			-			-			-	
346 Communication Equip.			-			-			-	
347 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-02-0651-PAA*
 Issued 5/13/2002

2006
 Annual Rpt
 (71,615)

SOURCE As Referenced

2/11/08

AQUA UTILITIES FLORIDA, INC
SEBRING LAKES
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
Dkt 080121-WS; ACN 08-093-1-1
Description: Accumulated Depreciation

2-4-22

Description	Retirements	Schedule A-9				
		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 Tunnels		-	-	-	-	-
309 Supply Mains		-	-	-	-	-
310 Power Generation Equip.		(2,249)	(2,249)	-	(2,249)	(0)
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		(875)	(1,020)	145	(1,020)	145
334 Meters and Meter Install.	(11,393)	7,249	6,245	1,004	6,245	1,004
335 Hydrants		-	-	-	-	-
336 Backflow Prevention Devices		(37)	(36)	(1)	(36)	(1)
339 Other Plant And Misc.		(33)	(24)	(9)	(24)	(9)
340 Office Furniture & Equip.		-	-	-	-	-
341 Trans. 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 Plant		-	-	-	-	-
Water Plant		(22,225)	(62,235)	(64,861)	(64,864)	

Source: Docket 011401-WU, PSC-02-0651-PA4
Issued 5/13/2002

2007 Annual Rpt	Schedule A-9 MFR
(63,528)	(64,457)
1,273	
Allocations	
CPR (64,864)	GL (64,864)
Adjustments	

Per Docket # 31
411 Final 10/31/01 audit report adjustment recorded
Commission adjustments 10/31/2001 not recorded. These adj's are likely to include final audit adj's.
1,271 Variance sub total

22-4.3
1,336
2,607 Variance
Adjust test year depr to be in compliance with PSC depr rates. GL/CPR adjustments are processed in 2008.

Note: Unexplained variance of \$411 is immaterial, Pass.

SOURCE As Referenced

8/21/08

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

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

Description: Accumulated Depreciation
Water Sys # 41 AU # 8833

Florida Public Service Commission

Schedule: A-5
Page: Adjustments
Preparer: Griffin/Guastella

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Sebring 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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	339.1	Other Plant & Misc. Equipment														
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
	305.2	Collect. & Impound Reservoirs														
	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 TREATMENT 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		TRANSMISSION & 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														
28	333.4	Services														
29	334.4	Meters & Meter Installations														
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
		GENERAL PLANT														
	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														
46		TOTAL														
47		Subtotal Land & Land Rights														
		Alloc Adjs (F) Corp - Computer Equip & Str&Imp														
		Audit Adjs	3,495	3,645	3,932	3,972	4,074	4,163	4,288	4,371	4,624	4,782	4,820	4,992	5,047	4,323
		Net Adjustments	3,495	3,645	3,932	3,972	4,074	4,163	4,288	4,371	4,624	4,782	4,820	4,992	5,047	4,323

22-4.3

SOURCE (FPSC)

8/11/08

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

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

Accumulated Depreciation

Florida Public Service Commission

Schedule: A-5
Page: Adjustments
Preparer: Griffin/Guastella

22-4.4

Schedule of Water Depreciation Expense Rate Adjustments By Primary Account
Test Year Average balance
Sebring Lakes - Water
Docket No. 080388-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys # 41 AU # 8933

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

Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises													
4	339.1	Other Plant & Misc. Equipment													
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements													
	305.2	Collect. & Impound Reservoirs													
	306.2	Lake, River & Other Intakes													
10	307.2	Wells & Springs	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(157)
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains													
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(32)	(34)	(34)	0
15	339.2	Other Plant & Misc. Equipment													(389)
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(183)
19	311.3	Pumping Equipment	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(27)
20	320.3	Water Treatment Equipment	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(109)
21	339.3	Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	9
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment													
26	330.4	Distr. Reservoirs & Standpipes	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(62)
27	331.4	Transm. & Distribution Mains	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(261)
28	333.4	Services	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(22)
29	334.4	Meters & Meter Installations	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(20)	(20)	(25)
30	335.4	Hydrants													
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	
32	339.4	Other Plant & Misc. Equipment													
33		GENERAL PLANT													
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	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
43	346.5	Communication Equipment													
44	347.5	Miscellaneous Equipment													
45	348.5	Other Tangible Plant													
46		TOTAL	(110)	(110)	(109)	(109)	(109)	(109)	(108)	(109)	(108)	(109)	(120)	(121)	(1,338)

22-4.8



SOURCE

22-4.2

05/11/08

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

Description: Accumulated Depreciation

Florida Public Service Commission
Schedule: A-5
Page: 2 of 3
Preparer: Griffin/Guastella

22-4.5

Schedule 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 []

Water Sys # 41 AU # 6033

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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	339.1	Other Plant & Misc. Equipment														
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
	305.2	Collect. & Impound Reservoirs														
	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs	42,841	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,468
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains														
13	310.2	Power Generation Equipment	44,187	44,979	44,979	44,979	44,979	44,979	44,979	44,979	44,979	44,979	44,979	44,979	44,979	44,916
14	311.2	Pumping Equipment	44,858	43,803	43,803	43,803	43,803	43,803	43,803	43,803	43,803	43,803	43,803	43,803	43,803	44,208
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements	36,658	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	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
20	320.3	Water Treatment Equipment	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,208
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	162,273	162,273	162,273	148,868	148,868	148,868	148,868	148,868	148,868	148,868	148,868	148,868	151,889	149,871
28	333.4	Services	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099
29	334.4	Meters & Meter Installations	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	27,005	27,005	17,482
30	335.4	Hydrants														
31	336.4	Backflow Prevention	548	548	548	548	548	548	548	548	548	548	548	548	548	548
32	339.4	Other Plant & Misc. Equipment														
		GENERAL PLANT														
35	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
36	304.5	Structures & Improvements														
38	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	12,295	12,350	12,350	12,350	12,350	12,350	13,624	13,624	13,624	13,624	13,624	13,624	13,624	13,032
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment														
45	348.5	Other Tangible Plant														
46		TOTAL	410,582	409,803	409,803	408,398	408,398	408,398	407,872	407,872	407,872	407,872	407,872	422,487	425,285	410,408
47		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

16-4.3

SOURCE PBC

8/11/08

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

Description: Accumulated Depreciation
Water Sys # 41 AU # 6933

Florida Public Service Commission
Schedule: A-5
Page: 3 of 3
Preparer: Griffin/Guastella

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Sebring Lakes - Water
Docket No. 060368-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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	339.1	Other Plant & Misc. Equipment														
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights														
7	304.2	Structures & Improvements														
	305.2	Collect. & Impound Reservoirs														
	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs	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	42,456
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains														
13	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	44,916
14	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	46,911	46,911	44,208
15	339.2	Other Plant & Misc. Equipment														
18		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights														
18	304.3	Structures & Improvements	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656	36,656
19	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
20	320.3	Water Treatment Equipment	6,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,172	8,404	8,404	8,206
21	339.3	Other Plant & Misc. Equipment	601	601	601	601	601	601	601	601	601	601	601	601	601	601
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712	36,712
27	331.4	Transm. & Distribution Mains	152,273	152,273	152,273	148,868	148,868	148,868	148,868	148,868	148,868	148,868	148,868	148,868	151,696	149,871
28	333.4	Services	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099	6,099
29	334.4	Meters & Meter Installations	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	15,751	27,005	27,005	17,482
30	335.4	Hydrants														
31	336.4	Backflow Prevention	548	548	548	548	548	548	548	548	548	548	548	548	548	548
32	339.4	Other Plant & Misc. Equipment														
		GENERAL PLANT														
	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
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	12,295	12,350	12,350	12,350	12,350	12,350	13,624	13,624	13,624	13,624	13,624	13,624	13,624	13,032
42	345.5	Power Operated Equipment														
43	346.5	Communication Equipment														
44	347.5	Miscellaneous Equipment														
45	348.5	Other Tangible Plant														
46		TOTAL	410,362	409,803	409,803	408,398	408,398	408,398	407,872	407,872	407,872	407,872	407,872	422,467	425,288	410,406
		Annual Report TOTAL (excludes Alloc Adjs)	410,362	409,803	409,803	408,398	408,398	408,398	407,872	407,872	407,872	407,872	407,872	422,467	425,288	410,406
47		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
		Alloc Adjs (FI Corp - Computer Equip & Str&Imp)														
		Audit Adjs														
		Net Adjustments														

16-4.3



SOURCE

22-4.6

8/11/08

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

Description: Accumulated Depreciation

Florida Public Service Commission

Schedule: A-5
Page: 2 of 3
Preparer: Griffin/Guastalla

22-47

Schedule of Water Depreciation Expense By Primary Account
Test Year Average balance
Sebring Lakes - Water
Docket No. 080388-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.

Line No.	Acct No.	(1) Account Name	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) YTD Balance
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises													
4	338.1	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	131	131	131	131	131	131	131	131	131	131	131	131	1,570
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains													
13	310.2	Power Generation Equipment	187	187	187	187	187	187	187	187	187	187	187	187	2,249
14	311.2	Pumping Equipment	214	214	214	214	214	214	214	214	214	214	230	230	2,598
15	339.2	Other Plant & Misc. Equipment													
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	109	109	109	109	109	109	109	109	109	109	109	109	1,309
19	311.3	Pumping Equipment	22	22	22	22	22	22	22	22	22	22	22	22	268
20	320.3	Water Treatment Equipment	40	40	40	40	40	40	40	40	40	40	41	41	483
21	339.3	Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment													
26	330.4	Distr. Reservoirs & Standpipes	93	93	93	93	93	93	93	93	93	93	93	93	1,112
27	331.4	Transm. & Distribution Mains	317	317	310	310	310	310	310	310	310	310	310	316	3,742
28	333.4	Services	15	15	15	15	15	15	15	15	15	15	15	15	174
29	334.4	Meters & Meter Installations	77	77	77	77	77	77	77	77	77	77	132	132	1,036
30	335.4	Hydrants													
31	336.4	Backflow Prevention	3	3	3	3	3	3	3	3	3	3	3	3	36
32	338.4	Other Plant & Misc. Equipment													
33		GENERAL PLANT													
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	69	69	69	69	69	76	76	76	76	76	76	76	873
42	345.5	Power Operated Equipment													
43	346.5	Communication Equipment													
44	347.5	Miscellaneous Equipment													
45	348.5	Other Tangible Plant													
46		TOTAL	1,278	1,279	1,272	1,272	1,272	1,279	1,279	1,279	1,279	1,279	1,351	1,357	15,474
47		Subtotal Land & Land Rights													



SOURCE

10/11/08

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

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

Description: Accumulated Depreciation
Water Sys # 41 AU # 6933

Florida Public Service Commission
Schedule: A-5
Page: 3 of 3
Preparer: Griffin/Gusella

22-4.8

Schedule of Water Depreciation Expense By Primary Account
Test Year Average balance
Spring Lakes - Water
Docket No. 080388-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.

Per PSC Annual Rs:	Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
	1		INTANGIBLE PLANT													
0.0250	2	301.1	Organization													
0.0250	3	302.1	Franchises													
0.0556	4	339.1	Other Plant & Misc. Equipment													
	5		SOURCE OF SUPPLY & PUMPING PLANT													
	6	303.2	Land & Land Rights													
0.0333	7	304.2	Structures & Improvements													
0.0200	8	305.2	Collect. & Impound Reservoirs													
1.0250	9	306.2	Lake, River & Other Intakes													
0.0333	10	307.2	Wells & Springs	118	118	118	118	118	118	118	118	118	118	118	118	1,413
0.0250	11	308.2	Infiltration Galleries & Tunnels													
0.0286	12	309.2	Supply Mains													
0.0500	13	310.2	Power Generation Equipment	187	187	187	187	187	187	187	187	187	187	187	187	2,249
0.0500	14	311.2	Pumping Equipment	182	182	182	182	182	182	182	182	182	182	195	195	2,208
0.0556	15	339.2	Other Plant & Misc. Equipment													
	16		WATER TREATMENT PLANT													
	17	303.3	Land & Land Rights													
0.0313	18	304.3	Structures & Improvements	95	95	95	95	95	95	95	95	95	95	95	95	1,146
0.0500	19	311.3	Pumping Equipment	20	20	20	20	20	20	20	20	20	20	20	20	241
0.0485	20	320.3	Water Treatment Equipment	31	31	31	31	31	31	31	31	31	31	32	32	374
0.0556	21	339.3	Other Plant & Misc. Equipment	3	3	3	3	3	3	3	3	3	3	3	3	33
	22		TRANSMISSION & DISTRIBUTION PLANT													
	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	87	87	87	87	87	87	87	87	87	87	87	87	1,050
0.0233	27	331.4	Transm. & Distribution Mains	295	295	289	299	289	289	289	289	289	289	289	294	3,481
0.0250	28	333.4	Services	13	13	13	13	13	13	13	13	13	13	13	13	152
0.0500	29	334.4	Meters & Meter Installations	66	66	66	66	66	66	66	66	66	66	113	113	861
0.0222	30	335.4	Hydrants													
0.0667	31	336.4	Backflow Prevention	3	3	3	3	3	3	3	3	3	3	3	3	37
0.0400	32	339.4	Other Plant & Misc. Equipment													
	33		GENERAL PLANT													
	34	303.5	Land & Land Rights													
0.0250	35	304.5	Structures & Improvements													
0.0667	36	340.5	Office Furniture & Equipment													
0.1867	37	340.81	Computer Equipment													
0.1867	38	341.5	Transportation Equipment													
0.0556	39	342.5	Stores Equipment													
0.0625	40	343.5	Tools, Shop & Garage Equipment													
0.0667	41	344.5	Laboratory Equipment	69	69	69	69	69	76	76	76	76	76	76	76	
0.0833	42	345.5	Power Operated Equipment													
0.1000	43	346.5	Communication Equipment													
0.0667	44	347.5	Miscellaneous Equipment													
0.1000	45	348.5	Other Tangible Plant													
46		TOTAL		1,189	1,189	1,182	1,182	1,182	1,189	1,189	1,189	1,189	1,189	1,231	1,236	14,197
		Net Adjustments		(110)	(110)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(120)	(121)	(1,336)

SOURCE PBC

22-4.8

2011/12

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 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 Depreciation

229

Description	1991 Annual Report	Utility Adjustment	Order Adjustment	Order Adjustment	Test Period	Additions	Retirements	12/31/1992		12/31/1993		
								Additions	Retirements	Additions	Retirements	
					12/31/1991							
301 Organization	(429)			(171)	(600)	(347)		(947)	(348)		(1,295)	(346)
302 Franchises					-							
303 Land					-							
304 Structures & Improvements	(49)	(13)	49	(20)	(33)	(48)		(81)	(76)		(157)	(79)
305 Collecting & Impounding					-							
306 Lake, River & Other					-							
307 Wells & Springs	(23,147)	50,537	23,147	(319)	50,218	(1,274)		48,944	(1,696)		47,248	(1,718)
308 Infiltration Galleries and Tunnels					-							
309 Supply Mains	(34,649)	-	6,522	(752)	(48,879)	(3,007)		(51,886)	(3,439)	(49,228)	(6,097)	(588)
310 Power Generation Equip.		(481)	-	-	(481)			(481)			(481)	
311 Pumping Equip.	(8,229)	(452)	8,229	(113)	(565)	(453)		(1,018)	(996)		(2,014)	(1,085)
320 Water Treatment Equip.	(5,572)	12,096	5,572	(84)	12,012	(327)		11,685	(1,343)		10,322	(1,696)
330 Distribution Reservoirs	(55,177)	(485)	55,177	(759)	(1,244)	(3,055)		(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)	(3,951)
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)	(1,824)	(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 Furniture & 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	(1,826)		397	(1,825)
342 Stores Equip.					-							
343 Tools, Shop and Garage Equip.	(60)	41			(19)	(160)		(179)	(67)		(246)	(73)
344 Lab 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)	15			(14)	(54)		(68)	(27)		(95)	(27)
Water Plant	(246,854)	65,986	98,696	(4,497)	(86,669)	(17,875)	(1,824)	(102,718)	(22,912)		(125,630)	(24,433)

Sources: Docket 920148-WS, PSC-91-1675-FDF-WS

Issued 11/18/1993	(238,399)	65,986		94,739	(77,654)
add back avg adj/acquisition adj/non-utility adj	(8,455)			(559)	(9,014)
Variance:				(1)	(1)

PRICE AS DEFERRED

11/16/98
66
AD

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 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 Depreciation

11-8-22

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		-	-		-	-		-	-		-	-	
309 Supply Mains		(6,685)	(588)		(7,273)	(656)		(7,929)	(722)		(8,651)	(759)	
310 Power Generation Equip.		(481)	-		(481)	-		(481)	-		(481)	-	
311 Pumping Equip.		(3,102)	(1,253)		(4,355)	(1,420)		(5,775)	(1,559)		(7,334)	(1,699)	
320 Water Treatment Equip.	(785)	9,411	(1,988)		7,423	(1,998)		5,425	(3,249)		2,176	(4,498)	
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 Meter Install.		(48,885)	(4,429)		(53,314)	(4,314)	(21,830)	(35,798)	(4,132)		(39,930)	(4,333)	
335 Hydrants		(53)	(19)		(72)	(18)		(90)	(276)		(366)	(532)	
336 Backflow Prevention Devices		-	-		-	-		-	-		-	-	
339 Other Plant And Misc.		-	(31)		(31)	(50)		(81)	(52)		(133)	(50)	
340 Office Furniture & Equip.		(5,017)	(552)		(5,569)	(563)		(6,132)	(564)		(6,696)	(565)	
341 Trans. Equip.		(1,428)	(1,825)		(3,253)	(1,826)		(5,079)	-	(277)	(4,802)	-	
342 Stores Equip.		-	-		-	-		-	-		-	-	
343 Tools, Shop and Garage Equip.		(319)	(77)		(396)	(77)		(473)	(99)		(572)	(122)	
344 Lab Equip.		-	-		-	-		-	-		-	-	
345 Power Operated Equip.		(478)	(199)		(677)	(199)		(876)	(200)		(1,076)	(198)	
346 Communication Equip.		-	-		-	-		-	-		-	-	
347 Misc. Equip.		(155)	(29)		(184)	(29)		(213)	(28)		(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)	(28,388)	(277)	(205,305)	(29,431)	-

Source: Docket 920148-WS, FSC-93-1675-POF-1

Issued 11/18/1998
add back avg adj/acquisition adj/non-utility adj
Variance:

as per utility: (265,490)
Variance: 115,185
Utility Adjustment: 65,986
Order Adjustment: 94,759
Variance: 160,745

SOURCE AS REFERENCED

08
11
08

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 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 Depreciation

22-8.2

Description	12/31/1998	Additions	Retirements	12/31/1999	Additions	Retirements	12/31/2000	Additions	Retirements	12/31/2001	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)
311 Pumping Equip.	(9,033)	(1,700)		(10,733)	(1,699)		(12,432)	(1,700)		(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)		(38,004)	(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 Meter Install.	(44,263)	(4,453)		(48,716)	(4,459)		(53,175)	(4,544)		(57,719)	(4,581)		(62,300)
335 Hydrants	(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 Furniture & Equip.	(7,259)	(564)		(7,823)	(563)		(8,386)	(50)		(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 Communication 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)	(31,226)		(265,962)	(32,070)		(298,032)	(31,829)		(329,861)	(33,234)	(3,366)	(359,729)

Source: Docket 920148-WS, PSC-03-1675-POP-1

Issued 11/18/1993
add back avg adj/acquisition adj/non-utility adj
Variance

SOURCE AS RELEASED

80/1/90

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 080121-WS ACN
Certificate 289-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 Depreciation

22-8.3

Description	Additions	Retirements	12/31/2003	Additions	Retirements	12/31/2004	Additions	Retirements	12/31/2005	Additions	Retirements	12/31/2006
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)		11,119	(3,938)		7,181
308 Infiltration Galleries and Tunnels			-			-			-			-
309 Supply Mains	(777)		(10,507)	(777)		(11,284)	(777)		(12,061)	(777)		(12,838)
310 Power Generation Equip.			(481)			(481)	(507)		(988)	(5,210)		(6,198)
311 Pumping Equip.	(3,837)		(20,748)	(4,804)		(25,552)	(5,002)		(30,554)	(4,957)	(14,815)	(20,690)
320 Water Treatment Equip.	(4,720)		(25,221)	(5,195)		(30,416)	(9,639)		(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)		(5,168)	(878)		(6,046)
336 Backflow Prevention Devices			-			-			-			-
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 Trans. Equip.	-		(4,802)	-		(4,802)	-		(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 Lab Equip.			-			-			-			-
345 Power Operated Equip.	(199)		(2,270)	(83)		(2,353)	-		(2,353)	-		(2,353)
346 Communication Equip.			-			-			-			-
347 Misc. Equip.	(29)		(415)	(38)		(453)	(133)		(586)	(134)		(720)
348 Other Tangible Plant			(257)			(257)	(5,491)		(5,748)	(6,585)		(12,333)
Water Plant	(32,922)	(5,920)	(386,731)	(35,259)		(422,030)	(78,146)		(500,176)	(92,260)	(40,157)	(552,279)

Source: Docket #20148-WS, FSC-03-1675-POF-1

2806

Issued 11/18/1993
add back avg adj/acquisition adj/non-utility adj
Variance:

(660,361)
160,185

Annual Rpt
(712,464)
1993-1994

NOTE As Referenced

8/11/08
P

AQUA UTILITIES FLORIDA, INC
JASMINE LAKES
Rate Case
Dkt 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 Depreciation

Schedule A-9

Description	Additions	Retirements	12/31/2007	MFR	Variance	CPR	Variance
301 Organization	(347)		(6,154)	(5,982)	(172)	(5,982)	(172)
302 Franchises			-	-	-	-	-
303 Land			-	-	-	-	-
304 Structures & Improvements	(210)	(102,363)	31,578	(2,160)	33,738	(2,160)	33,738
305 Collecting & Impounding	(66)		(66)				(66)
306 Lake, River & Other			-	-	-	-	-
307 Wells & Springs	(2,243)		4,938	(70,123)	75,061	(70,123)	75,061
308 Infiltration Galleries and Tunnels			-	-	-	-	-
309 Supply Mains	(189)		(13,027)	(19,385)	6,358	(19,385)	6,358
310 Power Generation Equip.	(7,405)		(13,603)	(13,122)	(481)	(13,122)	(481)
311 Pumping Equip.	(4,042)	(5,750)	(8,982)	(27,551)	8,569	(27,551)	8,569
320 Water Treatment Equip.	(3,440)		(52,383)	(75,395)	23,012	(75,395)	23,012
330 Distribution Reservoirs	(334)	(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)	616
333 Services	(1,036)		(26,438)	(26,138)	(300)	(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)	6,235	(5)
336 Backflow Prevention Devices			-	-	-	-	-
339 Other Plant And Misc.	(50)		(640)	(645)	5	(645)	5
340 Office Furniture & Equip.	(657)		(9,133)	(9,105)	(28)	(9,105)	(28)
341 Trans. Equip.	-		17,945	11,797	6,148	11,787	6,148
342 Stores Equip.			-	-	-	-	-
343 Tools, Shop and Garage Equip.	(687)		(3,466)	(3,506)	40	(3,506)	40
344 Lab Equip			-	-	-	-	-
345 Power Operated Equip.	(199)		(2,552)	(2,393)	(159)	(2,393)	(159)
346 Communication Equip.	(942)		(942)	(942)	-	(942)	(0)
347 Misc. Equip.	(133)		(853)	(809)	(44)	(809)	(44)
348 Other Tangible Plant	(6,589)		(18,926)	(18,939)	13	(18,939)	13
Water Plant	(43,451)	(252,196)	(363,334)	(371,295)	7,961	(371,295)	7,961

<100,675> (3)
<16887>
FO <102,363>

Per Doc Log # 31

Source: Decket 920148-WS, PSC-93-1673-POF-1

2007 Schedule A-8

Issued 11/18/1993	Additions	Retirements	Annual Rpt	MFR
add back avg adj/acquisition adj/non-utility adj			(523,719)	(542,563)
Variance			118,844	(18,844)
			Allocations	
			CPR	GL
			(571,296)	(571,296)
			47,577	207,762
			Adjustments	
			207,762	

100,675
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 column above in account 304.
Audit finding number 3 recorded in December 2007. The adjustment is 94,759 included in the retirement column above in account 330.
(35,249) Remaining unexplained difference
160,185 Variance sub total

22-98.6 47,577
207,762 Variance

Adjust test year depr to be in compliance with PSC depr rates. GL/CPR adjustments are processed in 2008.

Note: MFR accumulated depreciation is overstated by \$35,249. See audit finding 4. A

SOURCE As Referenced

4-8-22

3011/08
8

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

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

Description: Accumulated Depreciation

Florida Public Service Commission

Schedule: A-5
Page: Adjustments
Preparer: Griffin/Guartzella

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 []

Water Sys # 18 AU # 6674

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization														
3	302.1	Franchises														
4	339.1	Other Plant & Misc. Equipment														
5		SOURCE 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)	(2,570)	(2,570)	(2,570)	(2,570)
7	304.2	Structures & Improvements														
	305.2	Collect. & Impound Reservoirs														
	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs	(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)
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)	(20,580)
13	310.2	Power Generation Equipment														
14	311.2	Pumping Equipment	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)	(18,100)
15	339.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights													2,570	198
18	304.3	Structures & Improvements	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(9,840)	(1,577)	(9,020)
19	311.3	Pumping Equipment														
20	320.3	Water Treatment Equipment	(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)
21	339.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment														
26	330.4	Distr. Reservoirs & Standpipes	(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)
27	331.4	Transm. & Distribution Mains														
28	333.4	Services														
29	334.4	Meters & Meter Installations														
30	335.4	Hydrants														
31	336.4	Backflow Prevention														
32	339.4	Other Plant & Misc. Equipment														
33		GENERAL PLANT														
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														
46		TOTAL	16-11.3 (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)	(1,300,458)
47		Subtotal Land & Land Rights	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,372)
		Alloc Adj (FI Corp - Computer Equip & Str&Imp)	(1,337,974)	(1,334,938)	(1,329,128)	(1,326,300)	(1,326,230)	(1,324,425)	(1,321,900)	(1,320,227)	(1,315,088)	(1,311,894)	(1,311,121)	(1,307,821)	102,316	(1,212,810)
		Audit Adj	(1,337,974)	(1,334,938)	(1,329,128)	(1,326,300)	(1,326,230)	(1,324,425)	(1,321,900)	(1,320,227)	(1,315,088)	(1,311,894)	(1,311,121)	(1,307,821)	102,316	(1,212,810)
		Net Adjustments														

22-8.5

PBC

SOURCE

8/11/08

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

Florida Public Service Commission
Schedule: A-5
Page: Adjustments
Preparer: Griffin/Guestella

Schedule of Water Depreciation Expense Rate Adjustments By Primary Account
Test Year Average balance
Jasprine Lakes - Water
Docket No. 080368-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys # 18 AU # 6574

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

Line No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
1		INTANGIBLE PLANT													
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises													
4	339.1	Other Plant & Misc. Equipment													
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements													
	305.2	Collect. & Impound Reservoirs	5	5	5	5	5	5	5	5	5	5	5	5	88
	306.2	Lake, River & Other Intakes													
10	307.2	Wells & Springs	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(1,698)
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(588)
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(905)
15	339.2	Other Plant & Misc. Equipment													
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(28)	(312)
19	311.3	Pumping Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
20	320.3	Water Treatment Equipment	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(5,428)
21	339.3	Other Plant & Misc. Equipment													
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
26	330.4	Dist. Reservoirs & Standpipes	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(309)	(3,828)
27	331.4	Transm. & Distribution Mains	(185)	(185)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(181)	(2,179)
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
30	335.4	Hydrants	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	336.4	Backflow Prevention													
32	339.4	Other Plant & Misc. Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
33		GENERAL PLANT													
	303.5	Land & Land Rights													
35	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)	(3,037)	(33,410)
36	340.5	Office Furniture & Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
37	340.51	Computer Equipment													
38	341.6	Transportation Equipment													
39	342.5	Stores Equipment													
40	343.5	Tools, Shop & Garage Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
41	344.5	Laboratory Equipment													
42	345.5	Power Operated Equipment	17	17	17	17	17	17	17	17	17	17	17	17	199
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
45	348.5	Other Tangible Plant	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
46		TOTAL	(4,285)	(4,285)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(811)	(47,577)

22-8.4



OFFICE

22-8.4

22-8.4

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

Description: Accumulated Depreciation

Florida Public Service Commission

Schedule of Water Plant In Service By Primary Account
Test Year Average balance
Jasmine Lakes - Water
Docket No. 08088-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys # 18 AU # 6574

Schedule: A-6
Page: 3 of 3
Preparer: Griffin/Guastella

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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
3	302.1	Franchises														
4	399.1	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		3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,028
9	306.2	Lake, River & Other Intakes														
10	307.2	Wells & Springs	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319
11	308.2	Infiltration Galleries & Tunnels														
12	309.2	Supply Mains	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614
13	310.2	Power Generation Equipment	144,189	144,110	144,110	144,110	144,110	144,110	144,110	144,110	144,110	144,110	144,110	144,110	144,110	147,808
14	311.2	Pumping Equipment	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577
15	399.2	Other Plant & Misc. Equipment														
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	8,102	8,102	8,102	8,415	8,415	8,415	8,415	8,415	8,415	8,415	8,415	8,415	8,415	8,804
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
20	320.3	Water Treatment Equipment	75,602	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603
21	399.3	Other Plant & Misc. Equipment														
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights														
24	304.4	Structures & Improvements														
25	311.4	Pumping Equipment	34,506	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,576
26	330.4	Distr. Reservoirs & Standpipes	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	11,712
27	331.4	Transm. & Distribution Mains	369,120	361,728	361,728	363,143	363,143	363,143	363,143	363,143	363,143	363,143	363,143	363,143	363,143	355,693
28	333.4	Services	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	41,435
29	334.4	Meters & Meter Installations	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	119,962
30	335.4	Hydrants	39,534	39,534	39,534	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	29,600
31	336.4	Backflow Prevention														
32	399.4	Other Plant & Misc. Equipment	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	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights														
35	304.5	Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	9,738
37	340.51	Computer Equipment														
38	341.5	Transportation Equipment														
39	342.5	Stores Equipment														
40	343.5	Tools, Shop & Garage Equipment	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986
41	344.5	Laboratory Equipment														
42	346.5	Power Operated Equipment	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	2,393
43	348.5	Communication Equipment	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	9,418
44	347.5	Miscellaneous Equipment	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	2,002
45	348.5	Other Tangible Plant	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,885
46		TOTAL	1,087,386	1,083,362	1,083,362	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,075,837
		Annual Report TOTAL (excludes Alloc Adjs)	1,087,386	1,083,362	1,083,362	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,070,175	1,075,837
47		Subtotal Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
		Alloc Adjs (Fl Corp - Computer Equip & Str&Imp)	(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)	(1,300,458)
		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)	(1,300,458)

22-8-8

22-8-5

8/11/08
16/11/08

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

Schedule of Water Depreciation Expense By Primary Account
Test Year Average balance
Jasmine Lakes - Water
Docket No. 080308-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description: Accumulated Depreciation
Water Sys # 18 AU # 6574

Florida Public Service Commission
Schedule: A-5
Page: 2 of 3
Preparer: Griffin/Gustella

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 No.	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
1		INTANGIBLE PLANT													
2	301.1	Organization													
3	302.1	Franchises	29	29	29	29	29	29	29	29	29	29	29	29	347
4	339.1	Other Plant & Misc. Equipment													
5		SOURCE OF SUPPLY & PUMPING PLANT													
6	303.2	Land & Land Rights													
7	304.2	Structures & Improvements													
	306.2	Collect. & Impound Reservoirs													
	306.2	Lake, River & Other Intakes													
10	307.2	Wells & Springs	328	328	328	328	328	328	328	328	328	328	328	328	3,938
11	308.2	Infiltration Galleries & Tunnels													
12	309.2	Supply Mains	65	65	65	65	65	65	65	65	65	65	65	65	777
13	310.2	Power Generation Equipment	617	617	617	617	617	617	617	617	617	617	617	617	7,405
14	311.2	Pumping Equipment	194	194	194	194	194	194	194	194	194	194	194	194	2,334
15	339.2	Other Plant & Misc. Equipment													
16		WATER TREATMENT PLANT													
17	303.3	Land & Land Rights													
18	304.3	Structures & Improvements	49	49	45	45	45	45	45	45	45	45	45	22	522
19	311.3	Pumping Equipment	96	96	96	96	96	96	96	96	96	96	96	96	1,150
20	320.3	Water Treatment Equipment	739	739	739	739	739	739	739	739	739	739	739	739	8,866
21	339.3	Other Plant & Misc. Equipment													
22		TRANSMISSION & DISTRIBUTION PLANT													
23	303.4	Land & Land Rights													
24	304.4	Structures & Improvements													
25	311.4	Pumping Equipment	122	122	122	122	122	122	122	122	122	122	122	122	1,484
26	330.4	Dist. Reservoirs & Standpipes	337	337	337	337	337	337	337	337	337	337	337	(43)	3,658
27	331.4	Transm. & Distribution Mains	868	868	865	865	865	865	865	865	865	865	865	865	10,424
28	333.4	Services	86	86	86	86	86	86	86	86	86	86	86	86	1,036
29	334.4	Meters & Meter Installations	500	500	500	500	500	500	500	500	500	500	500	500	5,998
30	336.4	Hydrants	73	73	49	49	49	49	49	49	49	49	49	49	639
31	336.4	Backflow Prevention													
32	339.4	Other Plant & Misc. Equipment	4	4	4	4	4	4	4	4	4	4	4	4	51
33		GENERAL PLANT													
	303.5	Land & Land Rights													
35	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	3,037	33,410
36	340.5	Office Furniture & Equipment	55	55	55	55	55	55	55	55	55	55	55	55	657
37	340.51	Computer Equipment													
38	341.5	Transportation Equipment													
39	342.5	Stores Equipment													
40	343.5	Tools, Shop & Garage Equipment	57	57	57	57	57	57	57	57	57	57	57	57	687
41	344.5	Laboratory Equipment													
42	346.5	Power Operated Equipment													
43	346.5	Communication Equipment	78	78	78	78	78	78	78	78	78	78	78	78	942
44	347.5	Miscellaneous Equipment	11	11	11	11	11	11	11	11	11	11	11	11	134
45	348.5	Other Tangible Plant	549	549	549	549	549	549	549	549	549	549	549	549	6,599
46		TOTAL	7,814	7,814	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	4,424	85,000
47		Subtotal Land & Land Rights													

22-8.9



30/11/07

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

Description: Accumulated Depreciation

Florida Public Service Commission

Schedule of Water Depreciation Expense By Primary Account
Test Year Average balance
Jasmine Lakes - Water
Docket No. 080388-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Water Sys # 18 AU # 6574

Schedule: A-6
Page: 3 of 3
Preparer: Griffin/Guastella

22-8.10

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.

Per PSC Annual Rate Line	Acct No.	(1) Account Name	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) YTD Balance
	1	INTANGIBLE PLANT													
0.0250	2	301.1 Organization	29	29	29	29	29	29	29	29	29	29	29	29	347
0.0250	3	302.1 Franchises													
0.0556	4	308.1 Other Plant & Misc. Equipment													
	5	SOURCE OF SUPPLY & PUMPING PLANT													
	6	303.2 Land & Land Rights													
0.0333	7	304.2 Structures & Improvements													
0.0200	8	305.2 Collect. & Impound Reservoirs	5	5	5	5	5	5	5	5	5	5	5	5	66
1.0250	9	306.2 Laks, River & Other Intakes													
J.0333	10	307.2 Wells & Springs	187	187	187	187	187	187	187	187	187	187	187	187	2,242
0.0250	11	308.2 Infiltration Galleries & Tunnels													
0.0286	12	309.2 Supply Mains	16	16	16	16	16	16	16	16	16	16	16	16	189
0.0500	13	310.2 Power Generation Equipment	617	617	617	617	617	617	617	617	617	617	617	617	7,405
0.0500	14	311.2 Pumping Equipment	119	119	119	119	119	119	119	119	119	119	119	119	1,429
0.0556	15	338.2 Other Plant & Misc. Equipment													
	16	WATER TREATMENT PLANT													
	17	303.3 Land & Land Rights													
0.0313	18	304.3 Structures & Improvements	21	21	17	17	17	17	17	17	17	17	17	17	209
0.0500	19	311.3 Pumping Equipment	96	96	96	96	96	96	96	96	96	96	96	96	1,150
0.0455	20	320.3 Water Treatment Equipment	287	287	287	287	287	287	287	287	287	287	287	287	3,440
0.0556	21	338.3 Other Plant & Misc. Equipment													
	22	TRANSMISSION & DISTRIBUTION PLANT													
	23	303.4 Land & Land Rights													
0.0313	24	304.4 Structures & Improvements													
0.0500	25	311.4 Pumping Equipment	122	122	122	122	122	122	122	122	122	122	122	122	1,464
0.0286	26	330.4 Distr. Reservoirs & Standpipes	28	28	28	28	28	28	28	28	28	28	28	28	335
0.0233	27	331.4 Transm. & Distribution Mains	701	701	684	684	684	684	684	684	684	684	684	684	8,248
0.0250	28	333.4 Services	86	86	86	86	86	86	86	86	86	86	86	86	1,038
0.0500	29	334.4 Meters & Meter Installations	500	500	500	500	500	500	500	500	500	500	500	500	5,998
0.0222	30	335.4 Hydrants	73	73	49	49	49	49	49	49	49	49	49	49	639
0.0667	31	336.4 Backflow Prevention													
0.0400	32	338.4 Other Plant & Misc. Equipment	4	4	4	4	4	4	4	4	4	4	4	4	51
	33	GENERAL PLANT													
	34	303.5 Land & Land Rights													
1.0250	35	304.5 Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
0.0667	36	340.5 Office Furniture & Equipment	55	55	55	55	55	55	55	55	55	55	55	55	
0.1667	37	340.51 Computer Equipment													
0.1667	38	341.5 Transportation Equipment													
0.0556	39	342.5 Stores Equipment													
0.0625	40	343.5 Tools, Shop & Garage Equipment	57	57	57	57	57	57	57	57	57	57	57	57	687
0.0667	41	344.5 Laboratory Equipment													
0.0633	42	345.5 Power Operated Equipment	17	17	17	17	17	17	17	17	17	17	17	17	199
0.1000	43	346.5 Communication Equipment	78	78	78	78	78	78	78	78	78	78	78	78	942
0.0667	44	347.5 Miscellaneous Equipment	11	11	11	11	11	11	11	11	11	11	11	11	131
0.1000	45	348.5 Other Tangible Plant	549	549	549	549	549	549	549	549	549	549	549	549	6,556
	46	TOTAL	3,658	3,658	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	43,481
		Net Adjustments	(4,255)	(4,285)	(4,281)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(4,251)	(611)	(47,577)

PBC

22-8.6

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-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

2/16/08

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

WORK PERFORMED:

- 1) 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 unsupported variances from the following systems: Ocala Oaks – Water and Tangerine – Water. See audit finding 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 1.

Source: As Referenced

23 Lead

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

Description:

Amortization of CIAC

2/12/08

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

			For Test Year Ending December 31, 2007						
County	System	W	Audit	variance	AUF				
			Amort of CIAC		MFR	CFR	GL		
1	ALACHUA	W	ARREDONDO ESTATES	15,547	-	15,547	12,957	12,957	
2	ALACHUA	W	ARREDONDO FARMS	-	-	-	-	-	
3	ALACHUA	WW	ARREDONDO FARMS	-	-	-	-	-	
4	BREVARD	W	KINGSWOOD	23	-	23	31	31	
5	BREVARD	W	OAKWOOD	(379)	-	(379)	(391)	(391)	
6	HIGHLANDS	W	LAKE JOSEPHINE	115,512	-	115,512	121,997	121,997	
7	HIGHLANDS	W	LEISURE LAKES	84,720	-	84,720	82,193	82,193	
8	HIGHLANDS	WW	LEISURE LAKES	201,276	-	201,276	198,173	198,173	
9	HIGHLANDS	W	SEBRING LAKES	79,258	(819)	80,077	83,140	83,140	A
10	LAKE	W	CARLTON VILLAGE	32,361	1	32,360	31,693	31,693	
11	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	LAKE	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	30,282	1	30,282	30,729	30,729	
18	LAKE	SW	HOLIDAY HAVEN	31,718	-	31,718	33,285	33,285	
19	LAKE	W	IMPERIAL MOBILE TERRACE	52,676	-	52,676	51,563	51,563	
20	LAKE	W	J. SWIDERSKI - 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	A
22	LAKE	WW	J. SWIDERSKI - KINGS COVE	121,571	327	121,244	99,278	99,278	A
23	LAKE	W	J. SWIDERSKI - SUMMIT CHASE	34,171	175	33,996	33,917	33,917	A
24	LAKE	SW	J. SWIDERSKI - SUMMIT CHASE	119,484	524	118,960	81,325	81,325	A
25	LAKE	W	MORNINGVIEW	2,984	-	2,984	3,111	3,111	
26	LAKE	WW	MORNINGVIEW	5,360	-	5,360	5,563	5,563	
27	LAKE	W	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	
30	LAKE	W	OUAJE RIDGE	16,772	-	16,772	19,591	19,591	
31	LAKE	W	RAVENSWOOD	11,881	(227)	12,108	11,592	11,592	A
32	LAKE	W	SILVER LAKE ESTATE / WESTERN SHORES	284,084	(17)	284,101	280,107	280,163	A
33	LAKE	W	SKYCREST	8,671	-	8,671	9,095	9,095	
34	LAKE	W	STONE MOUNTAIN	1,466	-	1,466	1,615	1,615	
35	LAKE	W	VALENCIA TERRACE	16,226	-	16,226	16,163	16,127	A
36	LAKE	WW	VALENCIA TERRACE	14,150	(1)	14,150	13,857	13,857	
37	LAKE	W	VENETIAN VILLAGE	34,163	1	34,162	33,377	33,377	
38	LAKE	WW	VENETIAN VILLAGE	144,684	-	144,684	143,592	143,592	
39	LEE	WW	WATER SEAS	386,184	(1)	386,185	388,254	388,254	
40	MARION	W	OCALA OAKS	493,354	(11,419)	504,773	492,437	492,437	23-3
41	ORANGE	W	TANGERINE	43,883	2,431	41,052	41,519	41,514	23-3
42	PALM BEACH	W	LAKE OSBORNE ESTATES	17,988	223	17,765	17,820	17,820	A
43	PASCO	W	JASMINE LAKES	196,039	-	196,039	163,835	163,835	
44	PASCO	WW	JASMINE LAKES	166,401	-	166,401	163,328	163,328	
45	PASCO	W	PALM TERRACE	95,982	1	95,981	96,475	96,462	A
46	PASCO	WW	PALM TERRACE	290,139	-	290,139	299,440	299,440	
47	PASCO	W	ZEPHYR SHORES	27,303	-	27,303	26,540	26,540	
48	PASCO	WW	ZEPHYR SHORES	43,807	-	43,807	42,962	42,962	
49	POLK	W	GIBSONIA ESTATES	46,759	-	46,759	45,874	45,874	
50	POLK	W	LAKE GIBSON ESTATES	86,366	-	86,366	92,286	92,286	
51	POLK	WW	LAKE GIBSON ESTATES	83,266	(2)	83,268	88,454	88,454	
52	POLK	W	ORANGE HILL / SUGAR CREEK	8,027	-	8,027	8,784	8,784	
53	POLK	W	ROSALIE OAKS	770	(1)	771	724	728	
54	POLK	WW	ROSALIE OAKS	1,649	(1)	1,649	1,614	1,614	
55	POLK	W	VILLAGE WATER	917	(1)	918	840	840	
56	POLK	WW	VILLAGE WATER	30	-	30	-	-	
57	PUTNAM	W	BEECHER'S POINT	21,353	-	21,353	21,309	21,309	
58	PUTNAM	WW	BEECHER'S POINT	16,489	-	16,489	17,066	17,066	
59	PUTNAM	W	HERMITS COVE	3,721	-	3,721	3,920	3,920	
60	PUTNAM	W	INTERLACHEN LAKES ESTATES	38,967	(1)	38,967	38,147	38,147	
61	PUTNAM	W	PALM PORT	12,273	(1)	12,274	12,060	12,060	
62	PUTNAM	WW	PALM PORT	13,325	(2)	13,327	13,964	13,964	
63	PUTNAM	WW	PARK MANOR	680	-	680	696	696	
64	PUTNAM	W	POMONA PARK	9,689	-	9,689	10,183	10,183	
65	PUTNAM	W	RIVER GROVE	26,072	1	26,071	25,910	25,910	
66	PUTNAM	W	SILVER LAKE OAKS	2,769	-	2,769	2,766	2,766	

SOURCE is referenced

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

Description: Amortization of CIAC

B8/12/08

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

				For Test Year Ending December 31, 2007				
				Audit		AUF		
County	System			Amount of CIAC	variance	MFR	CPR	GL
07	PUTNAM	WW	SILVER LAKE OAKS	12,398	1	12,397	12,457	12,457
08	PUTNAM	W	ST. JOHNS HIGHLANDS	7,258	-	7,258	7,750	7,750
09	PUTNAM	W	WELAKA / SARATOGA HARBOUR	6,894	1	6,893	7,761	6,665 23-4
70	PUTNAM	W	WOOTENS	2,489	1	2,488	2,764	2,764
71	SEMINOLE	W	CHULUOTA	290,060	-	290,060	285,025	285,025
72	SEMINOLE	WW	CHULUOTA	280,663	-	280,663	319,736	319,736
73	SEMINOLE	WW	FLORIDA CENTRAL COMMERCE PARK	313,604	-	313,604	334,493	334,493
74	SEMINOLE	W	HARMONY HOMES	341	-	341	354	354
75	SUMTER	W	THE WOODS	79,776	(375)	80,151	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	75,346	-	75,346	78,935	78,935
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
81	WASHINGTON	WW	SUNNY HILLS	1,557	1	1,556	1,604	1,604
82	DE SOTO	W	LAKE SUZY	291,939	(14,595)	306,534	294,848	294,848 23-5
83	DE SOTO	WW	LAKE SUZY	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 vs CPR	48,123	
						MFR vs GL	49,219	

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 Referenced

23.1

12/8/08

Agua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt #00131-WS; ACN 06-093-1-1
 Description: *Amendments to CIAC*

Acct Unit	Division	No.	Description	Rate	Total CIAC									
					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	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51
6362	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	\$130,232.48	\$130,232.48	\$130,232.48
6382 Total					\$1,493,746.99	\$1,493,746.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99
6428	TANGERINE WA	1	Water Treatment Equipment	4.55%	\$20,836.68	\$20,836.68	\$20,836.68	\$20,836.68	\$21,476.68	\$21,804.68	\$21,904.68	\$21,904.68	\$21,904.68	
6428	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	\$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	\$1,560.00	\$1,560.00	\$1,560.00	\$1,560.00	
6428	TANGERINE WA	4	Service Installation Fees	2.50%	\$1,896.00	\$1,896.00	\$1,896.00	\$1,896.00	\$2,896.00	\$3,096.00	\$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	\$21,759.00	\$21,759.00	
6428 Total					\$68,014.68	\$68,014.68	\$68,014.68	\$68,014.68	\$88,014.68	\$88,014.68	\$88,014.68	\$88,014.68	\$88,014.68	
6451	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	\$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	\$3,598.74	
6451	WELAKA	3	Main Extension Charge	2.33%	\$5,838.00	\$5,838.00	\$5,838.00	\$5,838.00	\$5,838.00	\$5,838.00	\$5,838.00	\$5,838.00	\$5,838.00	
6451	WELAKA	4	Service Installation Fees	2.50%	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	
6451 Total					\$30,196.50	\$30,196.50	\$30,196.50	\$30,196.50	\$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%	\$806,711.00	\$806,141.00	\$807,001.00	\$807,861.00	\$807,861.00	\$808,291.00	\$808,291.00	\$808,291.00	\$808,291.00	
6577	Ocala Oaks W	2	Meter Fees	5.00%	\$21,200.00	\$21,300.00	\$21,500.00	\$21,700.00	\$21,700.00	\$22,030.00	\$22,030.00	\$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	\$0.00	
6577	Ocala Oaks W	8	Services	2.50%	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	
6577 Total					\$841,447.00	\$841,977.00	\$843,037.00	\$844,097.00	\$844,097.00	\$844,857.00	\$844,857.00	\$844,857.00	\$846,387.00	
6582	Lake Suzy Wa	2	Meter Fees	5.00%	\$662,298.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	
6582 Total					\$662,298.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	\$662,448.00	
6589	Lake Josephi	1	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	\$216,154.98	\$216,154.98	
6589	Lake Josephi	2	Meter Fees	5.00%	\$9,950.00	\$9,950.00	\$9,950.00	\$9,950.00	\$9,950.00	\$9,950.00	\$10,550.00	\$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	\$0.00	\$0.00	\$0.00	
6589	Lake Josephi	7	T&D Mains		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6589 Total					\$223,704.98	\$224,904.98	\$224,904.98	\$224,904.98	\$224,904.98	\$226,104.98	\$226,104.98	\$226,104.98	\$227,204.98	
Grand Total					\$3,317,408.16	\$3,318,889.15	\$3,322,484.16	\$3,323,544.16	\$3,325,544.15	\$3,327,904.15	\$3,328,504.15	\$3,328,504.15	\$3,328,504.15	

23-1



8/21/08
 2

Acct Unit	Total CIAC 08/31/07	Total CIAC 09/30/07	Total CIAC 10/31/07	Total CIAC 11/30/07	Total CIAC 12/31/2007
6392	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51	\$1,365,650.51
6392	\$130,232.48	\$130,232.48	\$130,232.48	\$130,232.48	\$130,232.48
6392 Total	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99	\$1,495,882.99
6428	\$21,604.68	\$21,604.68	\$21,604.68	\$22,116.68	\$22,116.68
6428	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00	\$20,395.00
6428	\$1,560.00	\$1,560.00	\$2,116.45	\$2,404.45	\$2,404.45
6428	\$3,096.00	\$3,096.00	\$3,096.00	\$3,696.00	\$3,696.00
6428	\$21,759.00	\$21,759.00	\$21,759.00	\$21,759.00	\$21,759.00
6428 Total	\$68,414.68	\$68,414.68	\$68,971.13	\$78,571.13	\$78,571.13
6451	\$8,894.09	\$8,894.09	\$8,894.09	\$8,894.09	\$9,594.09
6451	\$3,598.74	\$3,598.74	\$3,598.74	\$3,598.74	\$3,698.74
6451	\$5,638.00	\$5,638.00	\$6,954.16	\$5,954.16	\$6,400.16
6451	\$12,065.67	\$12,065.67	\$12,065.67	\$12,065.67	\$12,206.67
6451 Total	\$30,196.50	\$30,196.50	\$30,512.66	\$30,512.66	\$31,891.66
6577	\$808,721.00	\$808,721.00	\$809,151.00	\$810,441.00	\$810,441.00
6577	\$22,130.00	\$22,130.00	\$22,230.00	\$22,530.00	\$22,530.00
6577	\$0.00	\$0.00	\$3,808.70	\$3,808.70	\$3,808.70
6577	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00	\$14,536.00
6577 Total	\$845,387.00	\$845,387.00	\$849,725.70	\$851,315.70	\$851,315.70
6582	\$862,448.00	\$862,448.00	\$862,448.00	\$862,448.00	\$862,448.00
6582 Total	\$862,448.00	\$862,448.00	\$862,448.00	\$862,448.00	\$862,448.00
6589	\$216,654.98	\$216,654.98	\$216,654.98	\$216,654.98	\$323,865.98
6589	\$10,560.00	\$11,160.00	\$11,750.00	\$11,750.00	\$14,568.00
6589	\$0.00	\$0.00	\$1,182.45	\$1,182.45	\$1,182.45
6589	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6589 Total	\$227,214.98	\$227,814.98	\$229,587.43	\$229,587.43	\$339,616.43
Grand Tot	\$3,329,534.15	\$3,330,134.15	\$3,337,127.91	\$3,340,317.91	\$3,481,725.91

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



SOURCE

23-1.1

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080131-WS-1; ACN 08-093-1-1
Description: Amortization of CPAC

8/12/08

23-6.5

23-3.3



SOURCE

23-1.2

Acct Unit	Amortization Dec '06	Amortization Jan '07	Amortization Feb '07	Amortization Mar '07	Amortization Apr '07	Amortization May '07	Amortization Jun '07	Amortization Jul '07	Amortization Aug '07	Amortization Sep '07	Amortization Oct '07	Amortization Nov '07	Amortization Dec '07
6392	\$419,572.35	\$425,879.47	\$432,185.80	\$438,511.73	\$444,827.87	\$451,144.00	\$457,460.13	\$463,776.27	\$470,092.40	\$476,408.53	\$482,724.67	\$489,040.80	\$495,356.93
6392	\$40,011.65	\$40,263.68	\$40,516.07	\$40,768.45	\$41,020.84	\$41,273.23	\$41,525.62	\$41,778.01	\$42,030.40	\$42,282.79	\$42,535.17	\$42,787.56	\$43,039.95
6392 Total	\$459,584.00	\$466,143.14	\$472,711.87	\$479,280.19	\$485,848.71	\$492,417.23	\$498,985.75	\$505,554.28	\$512,122.80	\$518,691.32	\$525,259.84	\$531,828.36	\$538,396.88
6428	\$17,219.44	\$17,298.36	\$17,377.29	\$17,456.22	\$17,535.15	\$17,614.08	\$17,692.99	\$17,771.91	\$17,850.83	\$17,929.75	\$18,008.68	\$18,087.60	\$18,166.52
6428	\$14,457.49	\$14,542.47	\$14,627.45	\$14,712.43	\$14,797.41	\$14,882.39	\$14,967.37	\$15,052.35	\$15,137.33	\$15,222.31	\$15,307.29	\$15,392.27	\$15,477.25
6428	\$29.04	\$31.22	\$33.41	\$35.60	\$37.78	\$39.97	\$42.15	\$44.34	\$46.52	\$48.71	\$50.89	\$53.08	\$55.26
6428	\$59.19	\$63.14	\$67.09	\$71.04	\$74.99	\$78.94	\$82.89	\$86.84	\$90.79	\$94.74	\$98.69	\$102.64	\$106.59
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	\$8,580.08	\$8,622.33	\$8,664.57	\$8,706.82
6428 Total	\$38,965.00	\$40,177.29	\$41,389.58	\$42,601.87	\$43,814.16	\$45,026.45	\$46,238.74	\$47,451.03	\$48,663.32	\$49,875.61	\$51,087.90	\$52,300.19	\$53,512.48
6451	\$391.86	\$425.55	\$459.24	\$492.93	\$526.62	\$560.31	\$594.00	\$627.69	\$661.38	\$695.07	\$728.76	\$762.45	\$796.14
6451	-\$108.22	-\$93.22	-\$78.23	-\$63.23	-\$48.24	-\$33.24	-\$18.25	-\$3.26	\$11.74	\$26.73	\$41.73	\$56.72	\$71.72
6451	\$367.94	\$378.87	\$389.80	\$400.72	\$411.65	\$422.57	\$433.50	\$444.43	\$455.35	\$466.28	\$477.21	\$488.14	\$499.07
6451	\$5,218.41	\$5,243.55	\$5,268.69	\$5,293.82	\$5,318.96	\$5,344.09	\$5,369.23	\$5,394.37	\$5,419.51	\$5,444.64	\$5,469.78	\$5,494.92	\$5,520.05
6451 Total	\$5,870.00	\$5,954.75	\$6,039.50	\$6,124.24	\$6,208.99	\$6,293.74	\$6,378.49	\$6,463.23	\$6,547.98	\$6,632.73	\$6,717.48	\$6,802.23	\$6,886.98
6577	\$458,723.69	\$461,777.26	\$464,834.08	\$467,894.16	\$470,954.24	\$474,015.85	\$477,077.66	\$480,140.99	\$483,204.33	\$486,267.67	\$489,332.63	\$492,402.49	\$495,472.34
6577	\$2,871.50	\$2,960.25	\$3,049.83	\$3,140.25	\$3,230.66	\$3,322.45	\$3,414.25	\$3,506.45	\$3,598.66	\$3,690.87	\$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	\$0.00	\$0.00	\$0.00
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	\$5,230.36	\$5,260.64	\$5,290.93	\$5,321.21
6577 Total	\$488,863.00	\$489,725.60	\$492,902.29	\$496,083.67	\$499,263.85	\$502,447.83	\$505,631.41	\$508,817.24	\$512,003.97	\$515,188.99	\$518,384.15	\$521,578.16	\$524,772.18
6582	\$273,412.00	\$276,172.20	\$278,932.40	\$281,692.60	\$284,452.80	\$287,213.00	\$289,973.20	\$292,733.40	\$295,493.60	\$298,253.80	\$301,014.00	\$303,774.20	\$306,534.40
6582 Total	\$273,412.00	\$276,172.20	\$278,932.40	\$281,692.60	\$284,452.80	\$287,213.00	\$289,973.20	\$292,733.40	\$295,493.60	\$298,253.80	\$301,014.00	\$303,774.20	\$306,534.40
6589	\$104,137.56	\$104,951.79	\$105,766.01	\$106,580.23	\$107,394.46	\$108,213.22	\$109,031.99	\$109,852.06	\$110,673.32	\$111,493.98	\$112,314.64	\$113,135.31	\$113,955.97
6589	\$424.35	\$483.31	\$504.77	\$548.22	\$587.68	\$629.14	\$673.10	\$717.06	\$761.02	\$807.47	\$856.43	\$905.39	\$956.09
6589	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6589	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09
6589 Total	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09	\$181.09
6589 Total	\$104,743.00	\$105,596.18	\$106,451.86	\$107,307.55	\$108,163.23	\$109,023.45	\$109,886.18	\$110,750.80	\$111,615.42	\$112,482.54	\$113,354.46	\$114,224.08	\$115,091.84
Grand Tot	\$1,350,127.00	\$1,363,789.16	\$1,377,427.29	\$1,391,069.51	\$1,404,766.94	\$1,418,432.96	\$1,432,111.48	\$1,445,783.83	\$1,459,478.39	\$1,473,161.35	\$1,486,862.21	\$1,500,563.71	\$1,514,267.23

23-6.5

23-3.3

23-4.1

23-2.4

23-5.3

06/12/08

AQUA UTILITIES FLORIDA, INC
OCALA OAKS
 Rate Case
 Dkt 080121-WS ACN 08-093-1-1
 Certificate 346-W
 CIAC/Amortization of CIAC-Water

Description	Test Period	Additions	Retirements	12/31/1988	Additions	Retirements	12/31/1989	Additions	Retirements	12/31/1990	Additions	Retirements	12/31/1991	Additions
	12/31/1987													
Account 271 Amortization of CIAC	67,362			67,362	16,864		84,226	13,912		98,138	14,474		112,612	15,001
as per order:	68,679													
variance:	(1,317)													

Source: *Deckel 881998-WU, PSC-21349*
 Issued 6/7/1989

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

SOURCE AS REFERENCED

23-2

10/2/08
 8/1/8

AQUA UTILITIES FLORIDA, INC
 OCALA OAKS
 Rate Case
 Dkt 080121-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 Amortization of CIAC	127,613	15,215	142,828	15,421	158,249	22,731	188,980	19,437	208,417

as per order
 variance:

Source: Docket 887098-WU, PSC-21349
 Issued 6/7/1999

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

SOURCE As Referenced

23-2.1

8/22/08

AQUA UTILITIES FLORIDA, INC
 OCALA OAKS
 Rate Case
 Dkt 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		226,356	20,649		241,085	24,206		265,211	24,741		289,952	24,072	12,057

as per order:
 variance: _____

as per utility:
 variance: *252,423*
(11,471)

Source: *Docket 881098-WU, PSC-21349*
 Issued 6/7/1989

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

Source As Released

23-2.2

08/12/08
 AQUA UTILITIES FLORIDA, INC
 Ocala Oaks
 Rate Case
 Dkt 080121-WS ACN 08-093-1-1
 Certificate 346-W
 CIAC/Amortization of CIAC-Water

Description	Retirements 12/31/2001	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	- 328,081	25,198	- 353,279	26,589	379,868	25,706	406,574	23,696	429,270

as per order
 variance:

Source: Docket 081098-WU, PSC-21349
 Issued 6/7/1989

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

Source to Reference

23-2.3

06/21/98

AQUA UTILITIES FLORIDA, INC
OCALA OAKS
 Rate Case
 Dkt 080121-WS ACN 88-093-1-1
 Certificate 346-W
 CIAC/Amortization of CIAC-Water

Description	Additions	Retirements	12/31/2006	Additions	Retirements	12/31/2007	Variance	Variance	Variance
Account 272 Amortization of CIAC	25,865		455,135	25,884	(12,335)	493,254	01,419		91%
as per order:		as per utility:	466,533			504,772	23-2.5	Adjustment	
variance:		variance:	(11,400)			(11,400)			

Source: Docket 081098-WU, PSC-21149
 Issued 6/7/1989

Note: Variance was noted as a finding under Docket No. 060368-WS and the utility did not make an adjustment to the MER. See audit finding 5.0

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

As Referenced

23-2.4

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

AUDIT FINDING NO. 15

Description: Amortization of CIAC

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	Accumulated Amortization of Contributions in Aid of Construction	(\$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	Accumulated Amortization of Contributions in Aid of Construction	23-2.4 (\$11,418)

DKT 060368-WS
ACN 06-347-1-1

4/12/08

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	Retirements	12/31/2006	Additions	
	6/30/2004											
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
 variance: (12,170)

Source: Docket 040951-WS, 040952-WS, PSC-05-1242A-PAA-WS
 Issued 2/27/2006

Regulation Adjustment

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

Balance As Referenced

23-3

08/12/08

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	Variance	Variance	Variance
Account 272 Amortization of CIAC	462	43,883			
		41,053	23-33	23-32	(482)
		2,830			Adjustment

Source: Docket 040951-WS, 040952-WS, PSC-8.
 Issued 2/27/2006

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

Note: The utility used the ordered amended balance as their beginning balance and then adjusted it as per the order. See audit finding 5. ⊕

SOURCE AS INFORMED

23-3.1

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: Amortization of CIAC

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 (CIAC)	(62,251)	0		(62,251)
ACCUMULATED DEPRECIATION	(106,278)	(7,307)	1, 18, 28	(113,585)
ACCUMULATED AMORTIZATION OF CIAC	32,954	2,832	19	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 BALANCE	ACCUMULATED DEPRECIATION BALANCE
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 EQUIPMENT	750	(750)
330	DISTRIBUTION RESERVOIRS & STANDPIPES	27,724	(22,465)
331	TRANSMISSION & DISTRIBUTION MAINS	128,171 - 126,273 = (1,897)	(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)

SOURCE FPSC Order

23-3.2

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dia 080121-WS; ACN 08-893-1-1

Description: Amortization 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. 080121-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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
20	2002 Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
23	2003 Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	35,784 23-3.2	NA
26	2004 Additions	965	NA
27	Adjustments	(2,830) 23-3.2	NA
28	12/31/04 Balance	33,919	NA
29	2005 Additions	991	NA
30	Adjustments	0	NA
31	12/31/05 Balance	34,910	NA
32	2006 Additions	5,055	NA
33	Adjustments	(1)	NA
34	12/31/06 Balance	39,964 23-1.2	NA
35	2007 Additions	1,550	NA
36	Adjustments	(482)	NA
37	12/31/07 Balance	23-3.1 41,052 (1)	NA

Supporting Schedules: A-14

41,052
 23-1.2 42,579

 (1,527)

Note: Unexplained variance between
 Aqua support schedule and mFR. (1)

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

D 8/16/07

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:

- 1) 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 2.

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: land

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

8/6/08

	County	System	Cert #	Group #	Rate Order Date	LAND 12/31/2007
1	ALACHUA	W ARREDONDO ESTATES	549-W	1-1	10/31/1995	3,256
2	ALACHUA	W ARREDONDO FARMS	549-W	1-2	10/31/1995	
3	ALACHUA	W ARREDONDO FARMS	549-S	1-1	10/31/1995	6,936
4	BREVARD	W KINGSWOOD	2-W	2-1	6/30/2004	1,058
5	BREVARD	W OAKWOOD	2-W	2-2	6/30/2004	1,708
6	HIGHLANDS	W LAKE JOSEPHINE	422-W	3-1	6/30/1999	20,100
7	HIGHLANDS	W LEISURE LAKES	422-W	3-2	6/30/2004	530
8	HIGHLANDS	W LEISURE LAKES	422-S	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	6,331
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	790
13	LAKE	W FRIENDLY CENTER	106-W	4-6	6/30/2004	437
14	LAKE	W GRAND TERRACE	106-W	4-7	6/30/2004	5,606
15	LAKE	W HAINES CREEK	106-W	4-8	12/31/1995	-
16	LAKE	W HOBBY HILLS	106-W	4-9	6/30/2004	570
17	LAKE	W HOLIDAY HAVEN	106-W	4-10	6/30/2004	260
18	LAKE	W HOLIDAY HAVEN	120-S	4-2	6/30/2004	108,433
19	LAKE	W IMPERIAL MOBILE TERRACE	106-W	4-11	6/30/2004	7,512
20	LAKE	W J. SWIDERSKI - 48 ESTATES	106-W	4-1	1/31/1999	1,430
21	LAKE	W J. SWIDERSKI - KINGS COVE	106-W	4-12	1/31/1999	1,976
22	LAKE	W J. SWIDERSKI - KNOS COVE	120-S	4-3	1/31/1999	13,380
23	LAKE	W J. SWIDERSKI - SUMMIT CHASE	106-W	4-22	1/31/1999	6,600
24	LAKE	W J. SWIDERSKI - SUMMIT CHASE	120-S	4-3	1/31/1999	90,925
25	LAKE	W MORNINGVIEW	106-W	4-13	6/30/2004	4,340
26	LAKE	W MORNINGVIEW	120-S	4-1	6/30/2004	1,140
27	LAKE	W PALMS MOBILE HOME PARK	106-W	4-14	6/30/2004	1,360
28	LAKE	W PICCIOLA ISLAND	106-W	4-15	6/30/2004	3,481
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	3,904
31	LAKE	W RAVENSWOOD	106-W	4-18	4/11/1996	368
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	84
35	LAKE	W VALENCIA TERRACE	106-W	4-23	6/30/2004	1,191
36	LAKE	W VALENCIA TERRACE	120-S	4-5	6/30/2004	2,460
37	LAKE	W VENETIAN VILLAGE	106-W	4-24	6/30/2004	1,782
38	LAKE	W VENETIAN VILLAGE	120-S	4-1	6/30/2004	17,270
39	LEE	W SANTA BEAS	246-S	5-1	6/30/1999	60,000
40	MARION	W Ocala Oaks	346-W	6-1	9/30/1998	109,802
41	ORANGE	W TANGERINE	84-W	7-1	6/30/2004	-
42	PALM BEACH	W LAKE OSBORNE ESTATES	53-W	8-1	12/31/1996	-
43	PASCO	W JASMINE LAKES	209-W	9-1	12/31/2001	13,439
44	PASCO	W JASMINE LAKES	154-S	9-1	12/31/2001	3,802
45	PASCO	W PALM TERRACE	209-W	9-2	6/30/2004	23,477
46	PASCO	W PALM TERRACE	154-S	9-2	6/30/2004	70,890
47	PASCO	W ZEPHYR SHORES	209-W	9-3	6/30/2004	-
48	PASCO	W ZEPHYR SHORES	154-S	9-3	6/30/2004	44,308
49	POLK	W GIBSONIA ESTATES	587-W	10-2	6/30/2004	3,830
50	POLK	W LAKE GIBSON ESTATES	587-W	10-3	6/30/2004	27,521
51	POLK	W LAKE GIBSON ESTATES	506-S	10-2	6/30/2004	13,256
52	POLK	W ORANGE HILL / SUGAR CREEK	587-W	10-4	6/30/2004	17,232
53	POLK	W ROSALIE OAKS	587-W	10-5	N/A	4,022
54	POLK	W ROSALIE OAKS	506-S	10-5	N/A	-
55	POLK	W VILLAGE WATER	587-W	10-6	N/A	-
56	POLK	W VILLAGE WATER	506-S	10-6	N/A	19,000
57	PUTNAM	W BEECHER'S POINT	76-W	11-1	6/30/2004	15,000
58	PUTNAM	W BEECHER'S POINT	284-S	11-1	6/30/2004	22,251
59	PUTNAM	W HERMIT'S COVE	76-W	11-2	6/30/2004	3,164
60	PUTNAM	W INTERLACHEN LAKES ESTATES	76-W	11-3	6/30/2004	4,306
61	PUTNAM	W PALM PORT	76-W	11-4	6/30/2004	8,208

As Referenced

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

Description: Land

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

	County	System	Cert #	Group #	Rate Order	LAND	
					Date	12/31/2007	
62	PUTNAM	FAIR PARK	244-S	11-2	6/30/2004	18,023	
63	PUTNAM	FAIR MANOR	244-S	11-3	6/30/2004	1,811	
64	PUTNAM	POMONA PARK	76-W	11-5	6/30/2004	7,229	
65	PUTNAM	RIVER GROVE	76-W	11-6	6/30/2004	3,511	
66	PUTNAM	SILVER LAKE OAKS	76-W	11-7	6/30/2004	1,070	
67	PUTNAM	SILVER LAKE OAKS	244-S	11-4	6/30/2004	6,402	
68	PUTNAM	ST. JOHNS HIGHLANDS	76-W	11-8	6/30/2004	1,037	
69	PUTNAM	WELAKA / SARATOGA HARBOUR	76-W	11-9	6/30/2004	4,864	
70	PUTNAM	WOOTENS	76-W	11-10	6/30/2004	196	
71	SEMINOLE	CHILUOTA	279-W	12-1	6/30/2004	68,954	
72	SEMINOLE	CHILUOTA	226-S	12-1	6/30/2004	282,302	
73	SEMINOLE	FLORIAN CENTRAL COMMERCE PARK	226-S	12-2	6/30/2004	110,000	
74	SEMINOLE	HARMONY HOMES	279-W	12-2	6/30/2004	764	
75	SUMTER	THE WOODS	279-W	13-1	12/31/1993	-	
76	SUMTER	THE WOODS	441-S	13-1	12/31/1993	7,500	
77	VOLUSIA	JUNGLE DEN	238-W	14-1	6/30/2004	260	
78	VOLUSIA	JUNGLE DEN	782-S	14-1	6/30/2004	118,506	
79	VOLUSIA	TOMOKA	238-W	14-2	6/30/2004	2,000	
80	WASHINGTON	SUNNY HILLS	501-W	15-1	6/30/2004	10,779	
81	WASHINGTON	SUNNY HILLS	435-S	15-1	6/30/2004	4,483	
82	DESDOTO	LAKE SUZY	590-W	1	6/30/1996	1,150	
83	DESDOTO	LAKE SUZY	514-S	1	6/30/1996	1,347	17-9
TOTAL:						1,840,821	

D 8/6/08



Lake Suzy Utilities
Warranty Deed - Land Purchase
Recorded 4/94

Dkt 960799-WS

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

FL 948980 B 328 P 1161
CO:DESO TO ST:FL

WARRANTY DEED

THIS INDENTURE, made this 19th day of February 1987, between BEN SHEPARD and HARRIETT SHEPARD, husband and wife, of the county of De Soto, State of Florida, grantor, and LAKE SUZY UTILITIES, INC., a Florida Corporation whose post office address is 910 Kings Highway, Lake Suzy, FL. 33821, of the County of De Soto and State of Florida, grantees.

WITNESSETH: 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 grantees, the receipt of which is hereby acknowledged, has granted, bargained, and sold to said grantees, and grantees's heirs and assigns, forever, the following described land, situate, lying and being in De Soto County, State of Florida, to-wit:

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°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; containing 5.97 acres more or less.

THIS INSTRUMENT PREPARED WITHOUT BENEFIT OF TITLE SEARCH

SUBJECT to restrictions, reservations and easements of record, zoning and other governmental regulations, and taxes and assessments for the year 1987 and subsequent years.

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.

IN WITNESS WHEREOF, grantor has hereunto set grantor's hand and seal the day and year first above written.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

[Signatures]
Ben Shepard
Harriett Shepard

STATE OF FLORIDA
COUNTY OF CHARLOTTE

THE FOREGOING 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.

WITNESS my hand and official seal in the county and state last aforesaid this 19th day of February, 1987.

Notary Public - State of Florida

My Commission Expires:

FILED AND RECORDED
DATE 04/23/94 TIME 15:55
DELMA ALLEN CLERK
CO:DESO TO ST:FL
DOC STAMPS 1,050.00
INTANG TAX .00
RECORD VERIFIED
By: *[Signature]* DC



617-1 (S)

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

2/18/08
20

Schedule of Sewer Plant in Service by Primary Account
Test Year Average Balance
Line Item
Account No. 99021-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Description:

Land

Florida Public Service Commission

Schedule: A-6
Page: 2 of 3
Preparer: R. Collins/G. Gustafson

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

Line No.	Asset No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/31/07	(15) Average Balance
1		INTANGIBLE PLANT														
2	361.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	362.1	Furniture	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	368.1	Other Plant & Misc. 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	1,344	1,344
5		COLLECTION PLANT														
6	363.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	364.2	Structures & Improvements	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104
8	365.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	366.2	Collection Systems - Force	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942
10	367.2	Collection Systems - Gravity	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494
11	368.2	Special Collecting Structures	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810
12	369.2	Service to Customers	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139
13	364.2	Flow Measuring Devices	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	368.2	Other Plant & Misc. Equipment	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988
16		SYSTEM PUMPING PLANT														
17	363.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	364.3	Structures & Improvements	941	941	941	941	941	941	941	941	941	941	941	941	941	941
19	365.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Reaching Works	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800	45,800
21	371.3	Pumping Equipment	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859	260,859
22	368.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	363.4	Land & Land Rights	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800
25	364.4	Structures & Improvements	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087
26	365.4	Power Generation Equipment	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823	48,823
27	368.4	Treatment & Disposal Equipment	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141
28	361.4	Plant Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	362.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	366.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	32,148	2,473
31		RECLAIMED WATER TREATMENT PLANT														
32	363.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	364.5	Structures & Improvements	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398	2,398
34	365.5	Power Generation Equipment	484	484	484	484	484	484	484	484	484	484	484	484	484	484
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Installation Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	368.5	Treatment & Disposal Equipment	378	378	378	378	378	378	378	378	378	378	378	378	378	378
38	361.5	Plant Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	368.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	363.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	364.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	365.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	368.6	Other Plant & Misc. Equipment	808	808	808	808	808	808	808	808	808	808	808	808	808	808
49		GENERAL PLANT														
50	363.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	364.7	Structures & Improvements	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438	48,438
52	365.7	Office Furniture & Equipment	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189	8,189
53	368.7.1	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	361.7	Transportation Equipment	3,523	61,513	61,513	61,513	61,513	61,101	61,101	61,101	61,101	61,101	61,101	61,101	62,191	59,886
55	362.7	Storage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	363.7	Tools, Shop & Garage Equipment	12,298	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	15,789
57	364.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	365.7	Power Operated Equipment	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978
59	366.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	367.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1,925	298
61	368.7	Other Tangible Plant	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	37,909	37,909	37,909	37,909	37,909	37,909
62		TOTAL	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700	2,318,700
63		Subtotal Land & Land Rights	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800

PPC

Ⓐ 13-month average balance for land is overstated since land does not depreciate. See audit finding 20

17-9-1

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

Description: Land

Aqua FL - Lake Suzy land sale
 Dec-07

Wastewater Plant Site AU 6392

8/7/08

Land Sale transaction	Transaction	Cost basis	Gain / loss
Sale of land at Lake Suzy	100,000.00		
Less: legal fees	(30,000.00)		
Less: other fees	(3,648.50)		
Net proceeds on land sale	<u>66,351.50</u>		66,351.50
Back rent 6/05 to 6/08	(30,000.00)		
Net cash received	1/7/2008 <u>36,351.50</u>		

Value of Assets			
Basis in land sold:			
No break out of land by parcel		442,800.00	
Appraised value of land sold	488,755.00	0.39	
Appraised value of all land	1,247,859.00		
Prorated cost basis in land (rounded)		<u>173,434.00</u>	(173,434.00)
Loss on sale of land			<u>(107,082.50)</u>

Meghan Fo
 of this parce
 <<<<<<<<

			2007
(A)	Rent going forward - \$10000 Yr for 25 Yrs	833.33	25,833.35
(B)	Deferred loss and amortize over 25 yrs.	356.94	11,065.64
	Total monthly rent expense - Lake Suzy WW	<u>1,190.27</u>	<u>36,898.99</u>

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 12/07)		107,082.50
Back and future rent cash remitted at closing 3 yr	30,000.00	11,065.64
Portion of cash payment earned / incurred 31 mos	<u>25,833.35</u>	11,065.64
Prepaid rent 1/08 to 6/08 (5 mos.)	<u>4,166.65</u>	
Deferred rent due to sale back		<u>96,016.86</u>

2007 amour
 monthly am
 will remain c
 life of the ar

(A)	Debit	Rent Exp. T&D Ops.	33 6392 741500
	Credit	Prepaid Rent	33 9001 162080
(B)	Debit	Rent Exp. T&D Ops.	33 6392 741500
	Credit	Defrd Loss on Sale	33 9001 186200



17-9.2

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

Description: Land

@ 8/7/08

Loss on Sale = 107,082.50
 Defer + Amortize 25 yrs/300 month
 Amortize 356.95/month
 31 months = 11,065.45 @ 12/31/04
 Def'd balance = 96,017.05

x recorded the retirement
 of in Power Plant 1/8/08.

2008 >>>	Total
4,166.65	30,000.00
96,016.86	107,082.50
100,183.51	137,082.50

units force rounded so that
 amounts on the recurring JE's
 constant over the remaining
 amortizations.

(11/26)

17-9.3

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

Description: land

Aqua FL - lake Suzy land sale
Dec-07

8/7/08

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	<u>66,315</u>		66,315
Back rent 6/05 to 6/08	(30,000)		
Net cash received	<u>36,315</u>		

Value of Assets			
Basis in land sold:			
No break out of land by parcel		442,800	
Appraised value of land sold	488,755	39%	
Appraised value of all land	1,247,859		
Prorated cost basis in land		<u>173,434</u>	(173,434)
Loss on sale of land			<u>(107,119)</u>

66,315
17-19.15 62381
gain 3934
T

Monthly	
Rent going forward - \$10000 Yr for 25 Yrs	833
Deferred loss and amortize over 25 yrs. (A)	357
Total monthly rent expense - Lake Suzy WW	<u>1,190</u>

(A) Agreement states 20 years.
See 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 12/07)		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	<u>25,833.33</u>	11,425.99
Prepaid rent 1/08 to 6/08	<u>4,166.67</u>	
Deferred rent due to sale back		<u>95,692.64</u>

Note: As per order (see WP 16-19.13), land value of parcel sold was overstated by \$111,053. therefore, a loss was not incurred. In addition, the 20/25 yr. lease violates Rule 25-30.433. See audit finding 2 &

PBC

17-9.4

Miller, Debbie A.

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

From: Szczygiel, Stan F.
Sent: Tuesday, January 08, 2008 9:47 AM
To: Miller, Debbie A.
Subject: RE: Lake Suzy Land Sale to Sheppard

Description: Sand

12/8/08

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.; Litvarcik, 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 appraised 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



1/9/2008

17-9.5

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

Description: Land

Power Plant

Debit Nothing - per Megan Fox
 Credit acct. 101 173,434.00

8/7/08

Megan assured 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 131XXX 36,351.50 Cash
 Credit 186200 36,351.50 Misc. Deferred Charges
 To record net proceeds from sale.

01/08 Entry
 01/08 Entry

PA Entry

Debit 162080 4,166.65 Prepaid Rent - 5 month portion
 Debit 741500 25,833.35 Rent Expense - 31 month portion
 Credit 186200 30,000.00 Misc. Deferred Charges - 36 months of rent pd @ closing
 To record rent expense and prepaid. 6/05 - 5/08

Debit 741500 11,065.64 Rent Expense
 Credit 186200 11,065.64 Misc. Deferred Charges

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 **

(PLU)

17-9.6

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt 090121-WS; ACN 08-093-1-1

Aqua Utilities Florida, Inc.
 Journal Entry

11-8

Description:

Co.	Period	JE Type	Description				
33	Dec-07	N	Record the sale of Lake Suzy land to ATP Land LLC				
	Co	Acctg Unit	Amount	Activity	Acct Cat	Dollar Amount	NOTES
1	33	9001	186210		N/A	173,434.00	Lake Suzy Land Sale
2	33	6392	300000		N/A	(173,434.00)	Lake Suzy Land Sale
3	33	9001	162080		N/A	4,166.65	Prepaid rent on Lake Suzy land
4	33	6392	741500		N/A	25,833.35	Rent Lake Suzy WWTP land
5	33	9001	186210		N/A	(30,000.00)	Back Rent 6/05 to 6/08
6	33	6392	741500		N/A	11,085.64	Rent Lake Suzy WWTP land
7	33	9001	186210		N/A	(11,065.64)	Amort. third loss on land sale
8	33				N/A		
9	33				N/A		
10	33				N/A		
11	33				N/A		
12	33				N/A		
13	33				N/A		
14	33				N/A		
15	33				N/A		
16	33				N/A		
17	33				N/A		
18	33				N/A		
19	33				N/A		
20	33				N/A		
21	33				N/A		
22	33				N/A		
23	33				N/A		
24	33				N/A		
25	33				N/A		
26	33				N/A		
27	33				N/A		
28	33				N/A		
29	33				N/A		
30	33				N/A		
31	33				N/A		
32	33				N/A		
33	33				N/A		
34	33				N/A		
35	33				N/A		
36	33				N/A		
TOTAL JOURNAL ENTRY AMOUNT						0.00	
Completed by:		Ron Frinkley		Approved by:		Debbie Miller	
Phone:		352-435-4032		Phone:		841-907-7450	
Date:		01/09/08		Date:		01/09/08	
Journal Reference #		40		Released		01/09/08	

05/7/08

PBC

17-9.7

8/1/08

L240 Date 01/09/08
 Time 16:24

Company 33 - AQUA FLORIDA INC.
 Journal Edit Listing
 For Fiscal Year 2007 - Periods 12 - 12

USD

Page 1

Journal Status: Released
 Posting Date: 12/31/07
 Reference Base Zone: 90
 GL N: 40-00
 Sale of Lake Suzy Land to ATP
 Hold Code: Fiscal Year 2007
 Transaction Date: 01/09/08
 Reverse No: frinkr
 Document: Period 12
 Operator: frinkr
 Reverse Pd: Journal Book

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
1	9001 186210-0000	Other Deferred DB-SUSP-AMORTIZ Desc Lake Suzy Land sale		JE	173,434.00	
2	6392 300000-0000	PPE-Utility Plant in Service Desc Lake Suzy Land sale		JE		173,434.00
3	9001 162080-0000	OTHER PPD-RENTS Desc Prepaid rent Lake Suzy Land		JE	4,166.65	
	6392 741500-0000	SW-Rent Bldg/RP-T&D Oper Desc Rent Lake Suzy WTP Land		JE	25,833.35	
5	9001 186210-0000	Other Deferred DB-SUSP-AMORTIZ Desc Back Rent 6/05 to 6/08		JE		30,000.00
6	6392 741500-0000	SW-Rent Bldg/RP-T&D Oper Desc Rent Lake Suzy WTP Land		JE	11,065.64	
7	9001 186210-0000	Other Deferred DB-SUSP-AMORTIZ Desc Amort dfrd loss on Land sale		JE		11,065.64

*** Totals For Journal entry N- 40-00 , Source Code JE

	Debits	Credits	Difference
Base	214,499.64	214,499.64	0.00
Reverse	0.00	0.00	0.00
Entered	214,499.64	214,499.64	0.00
Unit	0.00	0.00	0.00

*** Totals For Journal entry N- 40-00

	Debits	Credits	Difference
Base	214,499.64	214,499.64	0.00
Reverse	0.00	0.00	0.00
Entered	214,499.64	214,499.64	0.00
Unit	0.00	0.00	0.00

Aqua Utilities Florida, Inc.
 Rate Case Audit
 Historical Year Ended December 31, 2007
 Dkt 080121-WS : ACTN 08-993-1-1
 Description:



17-9.8

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

Description: land

08/7/08

**IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR DESOTO COUNTY, FLORIDA**

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,

v.

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 Dallas
Shepard v. Lake Suzy Utility, Inc., et al., 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 Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-WS ; ACN 08-093-1-1

Description: Land

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

8/7/08

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 sub-exhibit 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;

17-9.4

PBC

17-9.10

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

Description: Land

8/7/08

- b. Lake Suzy Utilities and ATP LAND, LLC will provide updated addresses for Notice as contemplated in Paragraph 20 of the Lease;
 - 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).
6. Lake Suzy Utility will pay Documentary Stamp Taxes not to exceed \$700.00.

PBC

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

Description: land

7. Dallas Shepard and/or ATP LAND, LLC will pay for recording fees of the deed (not to exceed \$50.00). 08/7/08
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:

PBC

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

Description: Land

DALLAS SHEPARD

DATE

8/7/08

LAKE SUZY UTILITY, INC.

BY: JOHN H. LIHVARIK
VICE PRESIDENT

DATE

APPROVED AS TO FORM:

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.

SOURCE 

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 08012J-WS ; ACN 08-093-1-1
Description: Land

B8/7/08

**EXHIBIT "A" TO SETTLEMENT
AGREEMENT**

REAL PROPERTY DESCRIPTION

DUPLICATE



17-9.14

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 S89°15'32"E 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 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 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, 565.043 feet to the POB.

09/7/08

Less and except a parcel of land lying in the NW 1/4 of Section 31, Twp 39S, Rng 23E, DeSoto 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° 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 19.53± 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°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; containing 5.97 acres more or less.

16-19.13
02,381

17-9.4

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 particularly 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.

Containing .09 acres ±.

SOURCE



17-9.15

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

Description: Land

08/7/08

EXHIBIT "B" TO SETTLEMENT AGREEMENT

LEASE AND ADDENDUM

SOURCE

(PLV)

17-9.16

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

Description: Land

LEASE

08/7/07

This is a Lease between 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. Demise of Premises. 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. Term. 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. Condition of Premises. 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

436518
v.2

SOURCE

(PLU)

17-9.17

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

Description: land

governmental ordinances and directions of proper public officers in connection with such maintenance during the term of this Lease. 8/7/08

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. Alterations by Tenant. 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. Utilities. 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. Licenses, Fees and Taxes. 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.

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v.1

2

SOURCE



17-9.18

Aqua Utilities Florida, Inc.
Rate Case Audit
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Dkt 080121-WS ; ACN 08-093-1-1

Description: _____

11. Use. 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.

8/7/08

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.

12. Representations of Landlord. Landlord represents that as of the Commencement 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. Insurance. 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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v.1



SOURCE _____

17-9.19

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

Description: land

All policies of insurance required to be maintained by Tenant shall name Tenant and Landlord as the insureds as their respective interests may appear.

BC/7/08

14. Destruction by Casualty. 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. Condemnation. 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. Entry Upon Premises. 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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4

SOURCE



17-9.20

Aqua Utilities Florida
Rate Case Audit
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Dkt 080121-WS; ACN 08-093-1-1

Description: land

18. Covenants as to Breach and Remedies. 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. 08/7/08

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. Notices. 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 Brittonmoore Park Drive, Houston, Texas 77041.

Aqua Utilities Florida, Inc.
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Description: land

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.

08/7/08

21. Waiver. 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. Successors and Assigns. 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. Invalidity of any Provisions. 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. Miscellaneous. 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 Landlord 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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v.1



SOURCE

17-9.22

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
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 be obtained from your county public health unit.

27. Waiver of Jury Trial. 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 ponds, 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

43651
v. 2

7

SOURCE

PBC

17-9.23

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.

8/7/08

- 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 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.
- c.

The parties hereto have executed this Lease the date indicated.

Dated this ___ day of _____, ____.

WITNESSES:

ATP LAND, LLC

By: _____
As its: _____

Dated this ___ day of _____, ____.

WITNESSES:

Lake Suzy Utility, Inc.

By: _____
As its: _____

436518
v.1

SOURCE



17-9.24

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 060121-WS ; ACN 08-093-1-1

Description: Land

08/7/08

STATE OF FLORIDA:
COUNTY OF DESOTO:

The foregoing Lease was acknowledged before me this _____ day of November, 2007, by DALLAS SHEPARD, who (check one) is personally known to me, or who produced _____ as identification.

Notary Public, State of Florida at Large
My Commission No.: _____
My Commission Expires: _____

STATE OF FLORIDA:
COUNTY OF DESOTO:

The foregoing Lease was acknowledged before me this _____ day of November, 2007, by JOHN H. LIHVARIK, who (check one) is personally known to me, or who produced _____ as identification.

Notary Public, State of Florida at Large
My Commission No.: _____
My Commission Expires: _____



SOURCE _____

17-9.25

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 S89°15'32"E 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 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 S77°05'40"W, 96.734 feet; thence S63°26'51"W, 690.000 feet; thence S89°51'09"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.

8/7/08

Less and except a parcel of land lying in the NW 1/4 of Section 31, Twp 39S, Rng 23E, DeSoto 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° 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°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; 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 particularly 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 boundary 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.
Containing .09 acres ±.

EXHIBIT "A" TO LEASE

INITIALS OF DALLAS SHEPARD: _____
INITIALS OF JOHN LIHVARCIK: _____

SOURCE 

17-9.26

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

Description: Land

ADDENDUM TO LEASE

08/7/07

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
MANAGING MEMBER

WITNESS AS TO LANDLORD

WITNESS AS TO LANDLORD

SOURCE

(PV)

17-9.27

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

Description: Land

2/8/08

STATE OF FLORIDA:
COUNTY OF DESOTO:

The foregoing instrument was acknowledged before me this ____ day of November, 2007, by DALLAS SHEPARD, who (check one) is personally known to me, or who produced _____ as identification.

Notary Public, State of Florida at Large
My Commission No.: _____
My Commission Expires: _____

TENANT:

LAKE SUZY UTILITY, INC.

BY: _____
JOHN H. LIHVARIK
VICE PRESIDENT

WITNESS AS TO TENANT

WITNESS AS TO TENANT

STATE OF FLORIDA:
COUNTY OF DESOTO:

The foregoing instrument was acknowledged before me this ____ day of November, 2007, by JOHN H. LIHVARIK, who (check one) is personally known to me, or who produced _____ as identification.

Notary Public, State of Florida at Large
My Commission No.: _____
My Commission Expires: _____

SOURCE _____



17-9.28

Aqua Utilities Florida, Inc.
Rate Case Audit
Historical Year Ended December 31, 2007
Dkt 080121-W5 : ACN 08-093-1-1
Description: Land

8/7/08

**EXHIBIT "C" TO SETTLEMENT
AGREEMENT
RECEIPT OF RENT**

SOURCE



17-9.29

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

Description: land

RECEIPT OF RENT

8/7/08

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

SOURCE

PBC

17-9.30

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

08/7/08

EXHIBIT "D" TO SETTLEMENT AGREEMENT

RECEIPT OF SUMS FOR COMPENSATION OF CLAIMS OF DALLAS SHEPARD

SOURCE

PBC

17-9.31

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

Description: Land

RECEIPT OF SUMS IN SETTLEMENT OF LAWSUIT

I, Dallas Shepard, hereby acknowledge the receipt of \$30,000.00 from Lake Suzy 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.

8/7/08

DALLAS SHEPARD

DATE

SOURCE _____

PBC

17-9.32

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

08/7/08

**EXHIBIT "E" TO SETTLEMENT
AGREEMENT
RELEASES**

SOURCE

PBC

17-9.33

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

Description: land

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-001 120.

IN WITNESS WHEREOF, the undersigned 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.

Notary Public
My Commission No.: _____
My Commission Expires: _____

SOURCE 

17-9.34

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

RELEASE

Description: Ind

8/7/08

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: _____

BY: _____
PRINT NAME: _____
TITLE: _____

WITNESS
Print Name: _____

State (Commonwealth) of _____)
County of _____)

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: _____

SOURCE



17-9.35

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

Description:

Land

Signed in the presence of:

AQUA UTILITIES, INC.

8/7/08

WITNESS
Print Name: _____

BY: _____
PRINT NAME: _____
TITLE: _____

WITNESS
Print Name: _____

State (Commonwealth) of _____)
County of _____)

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: _____

SOURCE _____



17-9.36

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

Description: land

08/7/08

EXHIBIT "F" TO SETTLEMENT AGREEMENT

JOINT STIPULATION FOR DISMISSAL OF LAWSUIT

SOURCE



17-9.37

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

Description: Janet

**IN THE CIRCUIT COURT FOR THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR DESOTO COUNTY, FLORIDA**

DALLAS SHEPARD,
Plaintiff,

8/7/08

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 

17-9.38

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

Description: Final

Judgment of Dismissal in this matter.

KELLER LAW OFFICE, P. A.

EUGENE E. WALDRON, JR., P. A.

08/7/08

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 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 