



RECEIVED--FPSC

Aqua Utilities Florida, Inc.
2228 Capital Circle NE, Ste. 240
Tallahassee, FL 32308

10 DEC -8 PM 2: 20

December 8, 2010

COMMISSION
CLERK

Ms. Ann Cole, Director
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, FL 32399-0850

In Re: Application for increase in water and wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by Aqua Utilities Florida, Inc., Docket No. 100330-WS

Dear Ms. Cole:

Enclosed for filing on behalf of Aqua Utilities Florida, Inc.'s ("AUF") are the original and five (5) copies of AUF's response to the Audit Report (Audit Control No. 10-252-1-1) submitted on November 15, 2010 in the above referenced docket.

Please acknowledge receipt of this filing by stamping the extra copy of this letter "filed" and returning the copy to me. Thank you for your assistance.

Sincerely,

Troy Rendell
Rates Manager

Enclosure

cc: Bruce May, Holland & Knight
Charles Beck, Esq.
Kimberly A. Joyce, Esq.

COM	
APA	<input checked="" type="checkbox"/>
ECR	<input type="checkbox"/>
GCL	<input type="checkbox"/>
RAD	<input type="checkbox"/>
SSC	<input type="checkbox"/>
ADM	<input type="checkbox"/>
OPC	<input type="checkbox"/>
CLK	<input type="checkbox"/>

DOCUMENT NUMBER DATE

09815 DEC-8 2010

FPSC-COMMISSION CLERK

Aqua Utilities Florida, Inc.
Docket No. 100330-WS

AUF response to Audit Report – No. 10-252-1-1

Audit Finding No. 1:

Response:

The transfer of the Breeze Hill water and wastewater systems was approved in Order No. PSC-08-0533-FOF-WS, issued August 18, 2008. In this order the Commission stated:

Pursuant to Section 367.071, F.S., we may set rate base in transfer dockets. Rate base was last set for Breeze Hill at \$68,257 and \$45,552 for water and wastewater, respectively, as of December 31, 2001. The 2006 Breeze Hill annual report reflects rate base, excluding working capital, of \$55,861 and \$41,853 for water and wastewater, respectively.

In Order No. PSC-02-1114-PAA-WS, issued August 14, 2002, the Commission established the rate base for Breeze Hill Utility. Specifically the Commission stated:

Based on the foregoing, we find that the appropriate rate base balance for rate setting purposes is \$68,257 for the water system and \$45,552 for the wastewater system.

This amount included adjustments for non used and useful plant in the wastewater amount, and working capital allowances for both the water and wastewater systems.

Please see Schedules Nos. 1-A and 1-B, pages 46 and 47, respectively, in Order No. PSC-02-1114-PAA-WS for the amount of plant in service, accumulated depreciation, contributions in aid of construction and amortization of CIAC that was previously approved by the Commission.

AUF did obtain plant in service and depreciation schedules from the previous owner during the processing of the transfer docket. However, subsequent to the Commission's order approving the transfer, obtaining additional information was difficult. This was primarily due to the previous owner's location in Canada. Numerous attempts were made to obtain any additional documentation.

Unfortunately, AUF was informed that the prior owner had died and no further contact was possible.

However, AUF has included the journal entry which shows the booking of Breeze Hill's assets on AUF's books and records, as well as the detailed plant listing schedule used to book the rate base for the transfer.

See attachments as well as the enclosed CD.

DOCUMENT NUMBER-DATE

09815 DEC-8 9

FPSC-COMMISSION CLERK

In AUF's last rate case, a similar situation occurred for its Lake Suzy water and wastewater systems. In the Final Order No. PSC-09-0385-FOF-WS, the Commission agreed that, at a minimum, the amounts previously approved by the Commission should be allowed in the rate base calculation. See page 23.

Audit Finding No. 2

Response:

AUF respectfully disagrees with the proposed Audit Finding No. 2. These meter additions and replacements occurred after the purchase of Fairways from AUF. Attached, please find the support documentation for the meter additions and replacements.

As part of AUF's meter replacement project, the meters were purchased from Neptune in bulk to take advantage of reduced costs through the bulk purchases. Throughout the meter replacement project, the meters were first recorded in "Inventory," then as the meters were installed, were reclassified on the respective systems plant in service records.

The attached documentation is also being provided in an enclosed CD.

Audit Finding No. 3

Response:

AUF agrees with Audit Finding No. 3. When making the reconciling adjustments to the Final Order, AUF inadvertently used the incorrect amount to adjust to the Lake Suzy Land amount.

AUF will make the appropriate adjustment to its general ledger to reflect this agreed upon audit finding.

Audit Finding No. 4

Response:

AUF has no response to Audit Finding No. 4.

Audit Finding No. 5

Response:

Although AUF agrees with the theory of Audit Finding No. 5. This could be true for any other item, including the many other deferred assets and/or liabilities. This could also be true for depreciation and amortization.

The concept of a test year period is to reflect a normal operating year. If an agency and/or utility begins to pick and chose certain items to include and not include as part of its analysis, then the concept of regulatory finality is threatened.

There could also be many other items, either on the balance sheet, or in operating expenses that may occur post test year. Again, which items are chosen to include and/or exclude would become next to impossible to keep track of.

AUF does not believe that one particular items should be singled out and continued to be amortized, when there are a myriad of other items the same could be applied to.

Audit Finding No. 6

Response:

AUF agrees with Audit Finding No. 6.

Audit Finding No. 7

Response:

While AUF agrees that this item could be considered an extraordinary item and therefore, should be amortized over a 5 year period. AUF believes the appropriate treatment would be to take the total amount of this item to amortize, and not just the amounts recorded in the test year. This item relates to a permitting issued at the Jasmine Lakes wastewater system. This item has been settled with DEP, and AUF is waiting for the permit to be issued with the agreed upon language. This issue revolves around the “grandfathering” in of the existing ponds. AUF successfully negotiated with the DEP to allow this grandfathering. Ultimately, this resulted in a savings to its ratepayers, since additional capital investment was avoided.

However, Audit Finding No. 7 only addressed the costs recorded during the test year. Additional costs were actually incurred prior to the test year which should be included for this item. This would be similar to including the entire amount of a project in capital.

In 2008, there were \$19,351.66 costs related to this item recorded, and in January 2009 -April 09 (pre test year) there were \$2,709.82 in costs recorded. Please find attached the support documentation for this response.

Therefore, the total amount of cost to be amortized is as follows:

Jasmine Lakes Extraordinary Legal Expense	
Audit Finding 7	\$ 79,695
2008 Expenses	\$ 19,352
Jan - April 90 Expenses	\$ 2,710
	\$ 101,756
5 yr. Amort.	\$ 20,351
Unamortized Balance	\$ 81,405

Aqua Utilities Florida, Inc.
Docket No. 100330-WS
Audit Control No. 10-252-1-1

Audit Finding No. 1

BREEZE HILL - RATE BASE

Per December 31, 2006 Annual Report, rate base is as follows:			
	WATER	WASTEWATER	TOTAL
UPIS	126,162	272,643	398,805
A/D	(70,301)	(230,790)	(301,091)
CIAC	(32,023)	(118,503)	(150,526)
A/A	32,023	118,503	150,526
Working Capital	2,793	3,707	6,500
Net Rate Base	58,654	45,560	104,214

At Closing, June 14, 2007			
	WATER	WASTEWATER	TOTAL
UPIS	126,162	272,642	398,804
A/D	(72,109)	(232,692)	(304,801)
CIAC	(32,023)	(118,503)	(150,526)
A/A	32,023	118,503	150,526
Working Capital	2,793	3,707	6,500
Net Rate Base	56,845	43,658	100,503

Purchase Price	95,000
Difference	5,503

BREEZE HILL @ ACQUISITION DATE
UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION
31-Dec-06

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Expense @ Acquisition	Accum Deprec @ 6-14-07	Expense 6-14-07 thru 12-31-07
					12/31/2006	12/31/2006	12/31/2006	6/14/2007	@ 6-14-07	6-14-07 thru 12-31-07
WATER										
303	LAND							165 Days		
		Land and Land Rights-Bulk Balance	N/A	1/1/1995	2,997.00	-	2,997.00		-	
					2,997.00	-	2,997.00		-	
304	STRUCTURES & IMPROVEMENTS									
		Office Addition (D Hutton)	28	07/27/97	100.05	53.78	46.27	1.62	55.40	1.96
		Aluminum Carport	28	09/12/97	932.40	327.55	604.85	15.05	342.60	18.25
		Office Addition (Ridge Alum)	28	09/30/97	772.35	274.89	497.46	12.47	287.36	15.11
		12' x 20' Shed	28	10/01/97	2,565.20	687.08	1,878.12	41.41	728.49	50.20
		Office Addition (D Hutton)	28	10/02/97	74.47	19.94	54.53	1.20	21.14	1.46
		Office Flooring (Rages & Riches)	28	10/03/97	87.50	23.47	64.03	1.41	24.88	1.71
		Office Addition (Flectcher Elec)	28	10/08/97	115.22	30.89	84.33	1.86	32.75	2.25
		Office Addition (Décor'n Design)	28	10/14/97	54.69	14.63	40.06	0.88	15.51	1.07
		Office Blinds-Labor (F Scheiffer)	28	10/17/97	12.23	3.30	8.93	0.20	3.50	0.24
		Structure & Imp-Bulk Balance	28	01/01/99	511.89	234.00	277.89	8.26	242.26	10.02
					5,226.00	1,669.53	3,556.47	84.37	1,753.90	102.27
307	WELLS									
		Wells & Springs-Bulk Balance	27	01/01/80	2,918.00	2,918.00	-	-	2,918.00	-
					2,918.00	2,918.00	-	-	2,918.00	-
309	SUPPLY MAINS									
		4" Check Valve	32	01/01/85	182.00	89.06	92.94	2.57	91.63	3.12
		Supply Mains-Bulk Balance	32	04/29/03	121.88	21.10	100.78	1.72	22.82	2.09
					303.88	110.16	193.72	4.29	114.45	5.20
310	POWER GENERATED EQUIPMENT									
		Generator	17	08/23/04	1,170.44	250.04	920.40	31.12	281.16	37.73
		Commercial Generator	17	01/01/06	3,072.91	180.76	2,892.15	81.71	262.47	99.05
					4,243.35	430.80	3,812.55	112.84	543.64	136.77
311	PUMPING EQUIPMENT									
		Aeriator Pumps	15	01/01/88	5,424.84	5,424.84	-	-	5,424.84	-
		Aeriator Pump	15	01/01/90	1,689.93	1,689.93	-	-	1,689.93	-
		Rebuilt 10HP Motor	15	02/25/95	1,302.10	1,302.10	-	-	1,302.10	-
		Sewer Pump #1	15	10/30/99	421.66	421.66	-	-	421.66	-
		Sewer Pump #2	15	11/26/99	421.66	421.66	-	-	421.66	-
		Chlorination Pump	15	06/13/06	240.52	8.87	231.65	7.25	16.12	8.79
					9,500.71	9,269.06	231.65	7.25	9,276.31	8.79
320	WATER TREATMENT EQUIPMENT									
		Chem-tech Chlorinator	17	12/23/97	219.95	219.95	-	-	219.95	-
					219.95	219.95	-	-	219.95	-
330	DISTRIBUTION RESERVOIRS & STANDPIPES									
		Distribution & Reservoirs-Bulk Balance	33	01/01/78	10,980.00	9,894.67	1,085.33	150.41	10,045.08	182.32
		Water Tank	33	07/10/00	18,179.00	2,282.88	15,896.12	249.03	2,531.91	301.85
					29,159.00	12,177.55	16,981.45	399.44	12,576.99	484.17
331	TRANSMISSION & DISTRIBUTION									
		Transmission & Distribution-Bulk Balance	38	01/01/79	31,433.00	22,887.54	8,545.46	373.93	23,261.47	453.25
					31,433.00	22,887.54	8,545.46	373.93	23,261.47	453.25

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Expense @ Acquisition	Accum Deprec	Expense
					12/31/2006	12/31/2006	12/31/2006	6/14/2007	@ 6-14-07	6-14-07 thru 12-31-07
333	SERVICES									
	Services-Bulk Balance		35	01/01/80	12,579.00	9,663.20	2,915.80	162.47	9,825.67	196.93
					12,579.00	9,663.20	2,915.80	162.47	9,825.67	196.93
334	METERS									
	Water Meters (122)		17	07/17/00	21,081.22	8,060.21	13,021.01	560.58	8,620.79	679.49
	Water Meters (2)		17	07/25/05	1,077.35	91.15	986.20	28.65	119.80	34.73
	Water Meter (1 - Lot 357)		17	03/09/06	402.55	19.33	383.22	10.70	30.03	12.98
					22,561.12	8,170.69	14,390.43	599.93	8,770.62	727.19
335	FIRE HYDRANTS									
	Fire Hydrants (3)		40	01/01/79	3,607.76	2,551.98	1,055.78	40.77	2,592.75	49.42
	Fire Hydrant		40	02/10/99	1,011.24	124.87	886.37	11.43	136.30	13.85
					4,619.00	2,676.85	1,942.15	52.20	2,729.05	63.27
339	OTHER EQUIPMENT									
	Leaf Blower		20	07/10/00	84.30	11.08	73.22	1.91	12.99	2.31
					84.30	11.08	73.22	1.91	12.99	2.31
340	OFFICE FURNITURE & EQUIPMENT									
	Computer Printer (Best Buy)		15	06/27/97	69.61	49.85	19.76	2.10	51.95	2.54
	Office Furniture (True Value)		15	10/08/97	42.01	21.01	21.00	1.27	22.28	1.53
					111.62	70.86	40.76	3.36	74.22	4.08
343	TOOLS, SHOP & GARAGE EQUIPMENT									
	EZGo Long Bed W/Charger		15	02/18/05	205.61	25.61	180.00	6.20	31.81	7.51
					205.61	25.61	180.00	6.20	31.81	7.51
	TOTAL WATER				126,161.54	70,300.88	55,860.66	1,808.19	72,109.07	2,191.75
WASTEWATER										
353	LAND									
	Land and Land Rights-Bulk Balance		N/A	1/1/1998	18,519.00	-	18,519.00	-	-	-
					18,519.00	-	18,519.00	-	-	-
354	STRUCTURES & IMPROVEMENTS									
	Office Addition (D Hutton)		27	07/27/97	100.05	40.17	59.88	1.68	41.85	2.03
	Office Addition (Ridge Alum)		27	09/30/97	772.35	270.68	501.67	12.93	283.61	15.67
	Office Addition (D Hutton)		27	10/02/97	74.47	25.38	49.09	1.25	26.63	1.51
	Office Flooring (Rages & Riches)		27	10/03/97	87.50	29.84	57.66	1.46	31.30	1.78
	Office Addition (Fletcher Elec)		27	10/08/97	115.22	39.31	75.91	1.93	41.24	2.34
	Office Addition (Décor'n Design)		27	10/14/97	54.69	18.68	36.01	0.92	19.60	1.11
	Office Blinds-Labor (F Scheffer)		27	10/17/97	12.23	4.15	8.08	0.20	4.35	0.25
					1,216.51	428.21	788.30	20.37	448.58	24.69
360	COLLECTIONS SEWERS - GRAVITY									
	Collection Sewers-Gravity-Bulk Balance		40	01/01/72	98,060.00	86,541.50	11,518.50	1,108.21	87,649.71	1,343.29
					98,060.00	86,541.50	11,518.50	1,108.21	87,649.71	1,343.29
361	COLLECTIONS SEWERS - FORCE									
	Collection Sewers-Force-Bulk Balance		27	01/01/82	18,001.66	16,458.97	1,542.69	301.40	16,760.37	365.33
	1 HP Sewer Pump		27	08/19/98	610.00	146.85	463.15	10.21	157.06	12.38
	1 HP Sewage Pump		27	02/12/96	636.09	200.26	435.83	10.65	210.91	12.91
					19,247.75	16,806.08	2,441.67	322.26	17,128.34	390.62
363	SERVICES									
	Services-Bulk Balance		35	01/01/80	15,170.00	11,730.29	3,439.71	195.93	11,926.22	237.50
					15,170.00	11,730.29	3,439.71	195.93	11,926.22	237.50

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Expense @ Acquisition	Accum Deprec @ 6-14-07	Expense 6-14-07 thru 12-31-07
					12/31/2006	12/31/2006	12/31/2006	6/14/2007	@ 6-14-07	31-07
365	FLOW MEASURING DEVICES	Hours Meters (4)	35	02/17/00	68.39	13.23	55.16	0.88	14.11	1.07
		Flow Meters (2)	5	04/29/03	-	-	-	-	-	-
					68.39	13.23	55.16	0.88	14.11	1.07
370	RECEIVING WELLS	Receiving Wells-Bulk Balance	25	01/01/79	17,577.00	17,577.00	-	-	17,577.00	-
					17,577.00	17,577.00	-	-	17,577.00	-
371	PUMPING EQUIPMENT	Chlorination Pump	18	06/13/06	240.52	7.39	233.13	6.04	13.43	7.32
		Aeriator Pump for Sewer Plant	18	11/10/00	1,099.72	390.86	708.86	27.62	418.48	33.48
					1,340.24	398.25	941.99	33.66	431.91	40.80
380	TREATMENT & DISPOSAL	Treatment & Disposal-Bulk Balance	15	01/01/84	93,800.27	93,800.27	-	-	93,800.27	-
		Aerator Blower Motor-8 HP	15	02/23/98	1,103.01	1,103.01	-	-	1,103.01	-
		Major Sewer Plant Refurbish	15	03/24/98	617.08	617.08	-	-	617.08	-
		3 HP Motor for Blower	15	07/11/96	288.32	288.32	-	-	288.32	-
		3 HP Motor for Blower	15	07/17/98	288.32	288.32	-	-	288.32	-
				96,097.00	96,097.00	-	-	96,097.00	-	
382	OUTFALL SEWER LINES	Outfall Sewer Lines-Bulk Balance	30	01/01/78	336.00	317.60	18.40	5.06	322.66	6.14
					336.00	317.60	18.40	5.06	322.66	6.14
389	OTHER EQUIPMENT	Splitter Box	15	05/26/00	450.00	198.85	251.15	13.56	212.41	16.44
					450.00	198.85	251.15	13.56	212.41	16.44
390	OFFICE FURNITURE & EQUIPMENT	Computer Printer (Best Buy)	15	06/27/97	69.61	45.18	24.43	2.10	47.28	2.54
		Office Furniture (True Value)	15	10/08/97	42.01	28.20	13.81	1.27	29.47	1.53
					111.62	73.38	38.24	3.36	76.74	4.08
393	TOOLS, SHOP & GARAGE EQUIPMENT	EZGo Long Bed W/Charger	15	02/18/05	205.61	25.61	180.00	6.20	31.81	7.51
					205.61	25.61	180.00	6.20	31.81	7.51
395	POWER OPERATED EQUIPMENT	Generator	10	08/23/04	1,170.44	275.97	894.47	52.91	328.88	64.13
		Commercial Generator	10	01/01/06	3,072.91	307.29	2,765.62	138.91	446.20	168.38
					4,243.35	583.26	3,660.09	191.82	775.08	232.51
TOTAL WASTEWATER					272,642.47	230,790.26	41,852.21	1,901.32	232,691.58	2,304.64
TOTAL WATE AND WASTEWATER					398,804.01	301,091.14	97,712.87	3,709.51	304,800.65	4,496.38

Water

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

02/19/07
 11:50AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
16000-BUILD Buildings									
1	BUILDING	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
15	SHOWER IMPROVEMENTS	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
21	ELECTRICAL FOR POWER POLE	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
Total for (Buildings)						0 00	0 00	0 00	0 00
16010-LAND Land									
2	LAND	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
130	LAND-PHASE 3/LOT #2(8413 bre	09/28/05	LAND	00/00	N	0 00	0 00	0 00	0 00
Total for (Land)						0 00	0 00	0 00	0 00
16100-L/I Land Improvements									
18	SWIMMING POOL	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
17	SHUFFLE BOARD COURT	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
18	FISHING PIER	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
33	CONCRETE FOR ALUMINUM CAF	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
60	CONCRETE SLAB FOR ALUMINU	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
127	HANDRAIL FOR EXISTING DOCK	04/29/04	200% DB	05/00	N	0 00	0 00	0 00	0 00
126	NEW DOCK - BIEBER	07/30/04	200% DB	05/00	N	0 00	0 00	0 00	0 00
Total for (Land Improvements)						0 00	0 00	0 00	0 00
16300-EQUIP Equipment									
4	AIR COMPRESSOR 5HP GASOLII	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
7	WEED EATER	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
10	UTILITY TRAILER	04/29/03	200% DB	05/00	Y	0 00	0 00	0 00	0 00
12	10' X 16' SHED	04/29/03	200% DB	05/00	Y	0 00	0 00	0 00	0 00
28	PRESSURE WASHER 1500 PSI	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
31	SIGNS	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
61	ADDITION TO 12 X 20' SHED(SEE	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
81	SOLAR HEATING SYSTEM FOR F	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
100	44 TRAILER MOWER	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
101	52" STANLEY RIDING MOWER	04/29/03	200% DB	05/00	N	0 00	0 00	0 00	0 00
131	HEATER FOR POOL	01/25/05	200% DB	05/00	N	0 00	0 00	0 00	0 00
132	EZGO LONG BED W/CHARGER	02/18/05	200% DB	05/00	N	0 00	0 00	0 00	0 00
136	VACUUM PUMP FOR POOL	03/04/06	200% DB	05/00	N	0 00	0 00	0 00	0 00
Total for (Equipment)						0 00	0 00	0 00	0 00
30300-LAND RIGHTS-W Land & Land Rights									
92	LAND BULK BALANCE	01/01/95	LAND	00/00	N	2,997.00	0.00	0.00	0.00
Total for (Land & Land Rights)						2,997.00	0.00	0.00	0.00
30400-S&I-W Structures & Improvements									
36	OFFICE ADDITION(D HUTTON)	07/27/97	ST LINE	28/00	N	100.05	50.21	3.57	53.78
11	ALUMINUM CARPORT	09/12/97	ST LINE	28/00	N	932.40	294.25	33.30	327.55
37	OFFICE ADDITION(RIDGE ALUM	09/30/97	ST LINE	28/00	N	772.35	247.31	27.58	274.89
13	12' X 20' SHED	10/01/97	ST LINE	28/00	N	2,565.20	687.06	0.00	687.08
39	OFFICE ADDITION(D HUTTON)	10/02/97	ST LINE	28/00	N	74.47	19.94	0.00	19.94
40	OFFICE FLOORING(RAGS & RIC)	10/03/97	ST LINE	28/00	N	87.50	23.47	0.00	23.47
41	OFFICE ADDITION(FLETCHER EL	10/08/97	ST LINE	28/00	N	115.22	30.89	0.00	30.89
42	OFFICE BLINDS(DECOR N DESIG	10/14/97	ST LINE	28/00	N	54.69	14.63	0.00	14.63

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

02/19/07
11:50AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
30400-S&I-W Structures & Improvements									
43	OFFICE BLINDS-LABOR(F SCHEI	10/17/97	ST LINE	28/00	N	12.23	3.30	0.00	3.30
83	STRUCTURE & IMP-BULK BALAN	01/01/99	ST LINE	28/00	N	511.89	234.00	0.00	234.00
80	INSULATION FOR ASSET#13	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Structures & Improvements)						5,228.00	1,805.08	64.45	1,869.53
30700-W&S Wells & Springs									
84	WELLS & SPRINGS BULK BALAN	01/01/80	ST LINE	27/00	N	2,918.00	2,914.14	3.86	2,918.00
Total for (Wells & Springs)						2,918.00	2,914.14	3.86	2,918.00
30900-SM Supply Mains									
85	SUPPLY MAINS BULK BALANCE	01/01/85	ST LINE	32/00	N	121.88	85.25	3.81	89.06
34	4" CHECK VALVE	04/29/03	ST LINE	32/00	N	182.00	15.41	5.69	21.10
Total for (Supply Mains)						303.88	100.66	9.50	110.16
31000-PGE Power Generating Equipment									
128	GENERATOR	08/23/04	ST LINE	17/00	N	1,170.44	181.19	68.85	250.04
140	COMMERCIAL GENERATOR FOR	01/01/06	ST LINE	17/00	N	3,072.91	0.00	180.76	180.76
Total for (Power Generating Equipment)						4,243.35	181.19	249.61	430.80
31100-PE-W Pumping Equipment									
86	AERIATOR PUMPS	01/01/88	ST LINE	15/00	N	5,424.84	5,424.84	0.00	5,424.84
44	AERIATOR PUMP	01/01/90	ST LINE	15/00	N	1,689.93	1,689.93	0.00	1,689.93
35	REBUILT 10HP MOTOR	02/25/95	ST LINE	15/00	N	1,302.10	1,302.10	0.00	1,302.10
65	SEWER PUMP #1	10/30/99	ST LINE	15/00	N	421.66	421.66	0.00	421.66
66	SEWER PUMP #2	11/26/99	ST LINE	15/00	N	421.66	421.66	0.00	421.66
118	CHLORINATOR	01/06/00	ST LINE	15/00	Y	165.62	165.62	0.00	165.62
137	CLORINATION PUMP	06/13/06	ST LINE	15/00	N	240.52	0.00	8.87	8.87
Total for (Pumping Equipment)						9,866.33	9,425.81	8.87	9,434.88
32000-WTE Water Treatment Equipment									
47	CHEM-TECH CHLORINATOR FOF	12/23/97	ST LINE	17/00	N	219.95	219.95	0.00	219.95
Total for (Water Treatment Equipment)						219.95	219.95	0.00	219.95
33000-TANKS-W Distribution Reservoirs & Standpipes									
88	DISTRIBUTION & RESERVOIRS E	01/01/78	ST LINE	33/00	N	10,980.00	9,581.94	332.73	9,894.67
68	WATER TANK	07/10/00	ST LINE	33/00	N	18,179.00	2,282.88	0.00	2,282.88
Total for (Distribution Reservoirs & Standpipes)						29,159.00	11,844.82	332.73	12,177.55
33100-TrD Transmission & Distribution									
89	TRANSMISSION & DISTRIBUTION	01/01/79	ST LINE	38/00	N	31,433.00	22,060.36	827.18	22,887.54
Total for (Transmission & Distribution)						31,433.00	22,060.36	827.18	22,887.54
33300-SERVICE Services									
90	SERVICES BULK BALANCE	01/01/80	ST LINE	35/00	N	12,579.00	9,303.80	359.40	9,663.20
Total for (Services)						12,579.00	9,303.80	359.40	9,663.20
33400-METERS-W Meters and Meter Installation									
69	122-WATER METERS	07/17/00	ST LINE	17/00	N	21,081.22	6,820.14	1,240.07	8,060.21
135	INSTALL 2 WATER METERS	07/25/05	ST LINE	17/00	N	1,077.35	27.78	63.37	91.15
139	NEW METER-LOT 357	03/09/06	ST LINE	17/00	N	402.55	0.00	19.33	19.33
Total for (Meters and Meter Installation)						22,561.12	6,847.92	1,322.77	8,170.69
33500-FH Fire Hydrant									
91	3 FIRE HYDRANTS	01/01/79	ST LINE	40/00	N	3,807.78	2,461.79	90.19	2,551.98

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
33500-FH Fire Hydrant									
59	FIRE HYDRANT	02/10/99	ST LINE	40/00	N	1,011.24	124.87	0.00	124.87
	Total for (Fire Hydrant)					4 619 00	2 588 66	90 19	2 676 85
33900-OTHER EQUIP Other Plant & Miscellaneous Equip									
73	LEAF BLOWER	07/10/00	ST LINE	20/00	N	84.30	11.08	0.00	11.08
	Total for (Other Plant & Miscellaneous Equip)					84 30	11 08	0 00	11 08
34000-OFFICE Office Furniture & Equipment									
119	COMPUTER PRINTER (BEST BU)	06/27/97	ST LINE	15/00	N	69.81	45.21	4.84	49.85
49	OFFICE FURNITURE(TRUE VALU)	10/08/97	ST LINE	15/00	N	42.01	21.01	0.00	21.01
	Total for (Office Furniture & Equipment)					111 62	66 22	4 84	70 86
34100-TE-W Transportation Equipment									
50	6' BY 10 TRAILER	10/14/97	ST LINE	06/00	Y	110.00	110.00	0.00	110.00
	Total for (Transportation Equipment)					110 00	110 00	0 00	110 00
34300-TOOLS Tools, Shop & Garage Equipment									
134	EZGO LONG BED W/CHARGER	02/18/05	ST LINE	15/00	N	205.61	11.90	13.71	25.61
	Total for (Tools, Shop & Garage Equipment)					205 61	11 90	13 71	25 61
35300-LAND-WW Land & Land Rights									
93	LAND BULK BALANCE	01/01/98	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Land & Land Rights)					0 00	0 00	0 00	0 00
35400-SI-WW Structure & Improvements									
111	OFFICE ADDITION (D HUTTON)	07/27/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
112	OFFICE ADDITON (RIDGE ALUM)	08/30/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
113	OFFICE ADDITION (D HUTTON)	10/02/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
114	OFFICE FLOORING (RAGS & RIC)	10/03/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
115	OFFICE ADDITION (FLETCHER E)	10/08/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
116	OFFICE BLINDS (DESIGN & DEC)	10/14/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
117	OFFICE BLINDS-LABOR (F SCHE)	10/17/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Structure & Improvements)					0 00	0 00	0 00	0 00
36000-CSG Collection Sewers Gravity									
95	COLLECTION SEWERS GRAVITY	01/01/72	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Collection Sewers Gravity)					0 00	0 00	0 00	0 00
36100-CSF Collection Sewers - Forced									
94	COLLECTION SEWERS FORCED	01/01/82	ST LINE	27/00	N	0.00	0.00	0.00	0.00
29	1 HP SEWER PUMP	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
38	1 HP SEWAGE PUMP	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Collection Sewers - Forced)					0 00	0 00	0 00	0 00
38300-SERV Services to Customers									
96	SERVICES TO CUSTOMERS BUL	01/01/80	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Services to Customers)					0 00	0 00	0 00	0 00
36500-FMI Flow Measuring Installations									
77	(4) HOUR METERS	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
82	2 FLOW METERS	04/29/03	200% DB	05/00	Y	0.00	0.00	0.00	0.00
	Total for (Flow Measuring Installations)					0 00	0 00	0 00	0 00
37000-RW Receiving Wells									
97	RECEIVING WELLS BULK BALAN	01/01/79	200% DB	05/00	N	0.00	0.00	0.00	0.00

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

02/19/07
11:50AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
37000-RW Receiving Wells									
Total for (Receiving Wells)						0.00	0.00	0.00	0.00
37100-PE-WW Pumping Equipment									
70	CHLORINATOR	01/06/00	ST LINE	15/00	Y	0.00	0.00	0.00	0.00
75	AERIATOR PUMP FOR SEWER P	04/29/03	ST LINE	15/00	N	0.00	0.00	0.00	0.00
138	CLORINATION PUMP	06/13/06	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Pumping Equipment)						0.00	0.00	0.00	0.00
38000-TD Treatment & Disposal									
98	TREATMENT & DISPOSAL BULK	01/01/84	200% DB	05/00	N	0.00	0.00	0.00	0.00
54	AERIATOR BLOWER MOTOR 8HP	02/23/88	200% DB	05/00	N	0.00	0.00	0.00	0.00
55	MAJOR SEWER PLANT REFURBI	03/24/98	200% DB	05/00	N	0.00	0.00	0.00	0.00
56	3 HP MOTOR FOR BLOWER	07/11/98	200% DB	05/00	N	0.00	0.00	0.00	0.00
30	3HP ELECTRIC MOTOR FOR BL	04/29/03	ST LINE	15/00	N	0.00	0.00	0.00	0.00
Total for (Treatment & Disposal)						0.00	0.00	0.00	0.00
38200-OFSL Out Fall Sewer Lines									
99	OUT FALL SEWER LINES BULK E	01/01/78	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Out Fall Sewer Lines)						0.00	0.00	0.00	0.00
38900-OTHER Other Plant & Misc Equip									
78	SPLITTER BOX FOR SEWER PLA	05/26/00	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Other Plant & Misc Equip.)						0.00	0.00	0.00	0.00
39000-Office Office Furniture & Equip									
48	COMPUTER PRINTER(BEST BUY	06/27/97	ST LINE	15/00	N	0.00	0.00	0.00	0.00
107	OFFICE FURNITURE (TRU VALUE	04/21/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Office Furniture & Equip)						0.00	0.00	0.00	0.00
39100-TRANS Transportation Equip									
120	6' BY 10' TRAILER	10/14/97	200% DB	05/00	Y	0.00	0.00	0.00	0.00
Total for (Transportation Equip.)						0.00	0.00	0.00	0.00
39300-TSGE Tools,Shop & Garage Equipment									
133	EZGO LONG BED W/CHARGER	01/01/05	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Tools Shop & Garage Equipment)						0.00	0.00	0.00	0.00
39500-POE Power Operated Equipment									
129	GENERATOR	01/01/04	200% DB	05/00	N	0.00	0.00	0.00	0.00
141	COMMERCIAL GENERATOR	01/01/06	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Power Operated Equipment)						0.00	0.00	0.00	0.00
Client Subtotal Before Sales						126,437.16	67,289.59	3,286.91	70,576.50
Less Assets Sold						275.62			275.62
Total						126,161.54	67,289.59	3,286.91	70,300.88

**Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06**

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
16000-BUILD Buildings									
1	BUILDING	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
15	SHOWER IMPROVEMENTS	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
21	ELECTRICAL FOR POWER POLE	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Buildings)						0.00	0.00	0.00	0.00
16010-LAND Land									
2	LAND	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
130	LAND-PHASE 3/LOT #2(6413 bre	09/26/05	LAND	00/00	N	0.00	0.00	0.00	0.00
Total for (Land)						0.00	0.00	0.00	0.00
16100-L/I Land Improvements									
16	SWIMMING POOL	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
17	SHUFFLE BOARD COURT	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
18	FISHING PIER	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
33	CONCRETE FOR ALUMINUM CAF	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
60	CONCRETE SLAB FOR ALUMINU	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
127	HAINDRAIL FOR EXISTING DOCK	04/29/04	200% DB	05/00	N	0.00	0.00	0.00	0.00
126	NEW DOCK - BIEBER	07/30/04	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Land Improvements)						0.00	0.00	0.00	0.00
16300-EQUIP Equipment									
4	AIR COMPRESSOR 5HP GASOLII	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
7	WEED EATER	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
10	UTILITY TRAILER	04/29/03	200% DB	05/00	Y	0.00	0.00	0.00	0.00
12	10' X 16 SHED	04/29/03	200% DB	05/00	Y	0.00	0.00	0.00	0.00
28	PRESSURE WASHER 1500 PSI	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
31	SIGNS	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
61	ADDITION TO 12' X 20' SHED(SEE	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
81	SOLAR HEATING SYSTEM FOR F	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
100	44" TRAILER MOWER	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
101	52" STANLEY RIDING MOWER	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
131	HEATER FOR POOL	01/25/05	200% DB	05/00	N	0.00	0.00	0.00	0.00
132	EZGO LONG BED W/CHARGER	02/18/05	200% DB	05/00	N	0.00	0.00	0.00	0.00
136	VACUUM PUMP FOR POOL	03/04/06	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Equipment)						0.00	0.00	0.00	0.00
30300-LAND RIGHTS-W Land & Land Rights									
92	LAND BULK BALANCE	01/01/95	LAND	00/00	N	0.00	0.00	0.00	0.00
Total for (Land & Land Rights)						0.00	0.00	0.00	0.00
30400-S&I-W Structures & Improvements									
36	OFFICE ADDITION(D.HUTTON)	07/27/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
37	OFFICE ADDITION(RIDGE ALUM	09/30/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
39	OFFICE ADDITION(D.HUTTON)	10/02/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
40	OFFICE FLOORING(RAGS & RIC)	10/03/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
41	OFFICE ADDITION(FLETCHER EI	10/08/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
42	OFFICE BLINDS(DECOR N DESIG	10/14/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
43	OFFICE BLINDS-LABOR(F SCHEI	10/17/97	ST LINE	27/00	N	0.00	0.00	0.00	0.00
83	STRUCTURE & IMP-BULK BALAN	01/01/01	200% DB	05/00	N	0.00	0.00	0.00	0.00

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

02/19/07
11:51AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
30400-S&I-W Structures & Improvements									
11	ALUMINUM CARPORT	04/29/03	ST LINE	28/00	N	0.00	0.00	0.00	0.00
13	12' X 20' SHED	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
80	INSULATION FOR ASSET#13	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Structures & Improvements)						0.00	0.00	0.00	0.00
30700-W&S Wells & Springs									
84	WELLS & SPRINGS BULK BALAN	01/01/80	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Wells & Springs)						0.00	0.00	0.00	0.00
30900-SM Supply Mains									
85	SUPPLY MAINS BULK BALANCE	01/01/85	200% DB	05/00	N	0.00	0.00	0.00	0.00
34	4' CHECK VALVE	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Supply Mains)						0.00	0.00	0.00	0.00
31000-PGE Power Generating Equipment									
128	GENERATOR	08/23/04	200% DB	05/00	N	0.00	0.00	0.00	0.00
140	COMMERCIAL GENERATOR FOR	01/01/08	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Power Generating Equipment)						0.00	0.00	0.00	0.00
31100-PE-W Pumping Equipment									
86	AERIATOR PUMPS	01/01/88	200% DB	05/00	N	0.00	0.00	0.00	0.00
44	AERIATOR PUMP	07/18/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
118	CHLORINATOR	01/06/00	200% DB	05/00	Y	0.00	0.00	0.00	0.00
35	REBUILT 10HP MOTOR	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
85	SEWER PUMP #1	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
86	SEWER PUMP #2	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
137	CLORINATION PUMP	01/01/06	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Pumping Equipment)						0.00	0.00	0.00	0.00
32000-WTE Water Treatment Equipment									
47	CHEM-TECH CHLORINATOR FOF	12/23/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Water Treatment Equipment)						0.00	0.00	0.00	0.00
33000-TANKS-W Distribution Reservoirs & Standpipes									
88	DISTRIBUTION & RESERVOIRS E	01/01/78	200% DB	05/00	N	0.00	0.00	0.00	0.00
88	WATER TANK	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Distribution Reservoirs & Standpipes)						0.00	0.00	0.00	0.00
33100-TyD Transmission & Distribution									
89	TRANSMISSION & DISTRIBUTION	01/01/79	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Transmission & Distribution)						0.00	0.00	0.00	0.00
33300-SERVICE Services									
90	SERVICES BULK BALANCE	01/01/80	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Services)						0.00	0.00	0.00	0.00
33400-METERS-W Meters and Meter Installation									
89	122-WATER METERS	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
135	INSTALL 2 WATER METERS	07/25/05	200% DB	05/00	N	0.00	0.00	0.00	0.00
139	NEW METER-LOT 357	03/09/06	200% DB	05/00	N	0.00	0.00	0.00	0.00
Total for (Meters and Meter Installation)						0.00	0.00	0.00	0.00
33500-FH Fire Hydrant									
91	3 FIRE HYDRANTS	01/01/79	200% DB	05/00	N	0.00	0.00	0.00	0.00

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

02/19/07
11:51AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
33500-FH Fire Hydrant									
59	FIRE HYDRANT	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Fire Hydrant)					0.00	0.00	0.00	0.00
33900-OTHER EQUIP Other Plant & Miscellaneous Equip									
73	LEAF BLOWER	04/29/03	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Other Plant & Miscellaneous Equip)					0.00	0.00	0.00	0.00
34000-OFFICE Office Furniture & Equipment									
119	COMPUTER PRINTER.(BEST BUY	06/27/97	200% DB	05/00	N	0.00	0.00	0.00	0.00
49	OFFICE FURNITURE(TRUE VALU	10/08/97	ST LINE	15/00	N	0.00	0.00	0.00	0.00
	Total for (Office Furniture & Equipment)					0.00	0.00	0.00	0.00
34100-TE-W Transportation Equipment									
50	6' BY 10' TRAILER	10/14/97	ST LINE	08/00	Y	0.00	0.00	0.00	0.00
	Total for (Transportation Equipment)					0.00	0.00	0.00	0.00
34300-TOOLS Tools, Shop & Garage Equipment									
134	EZGO LONG BED W/CHARGER	01/01/05	200% DB	05/00	N	0.00	0.00	0.00	0.00
	Total for (Tools, Shop & Garage Equipment)					0.00	0.00	0.00	0.00
35300-LAND-WW Land & Land Rights									
93	LAND BULK BALANCE	01/01/98	LAND	00/00	N	18,519.00	0.00	0.00	0.00
	Total for (Land & Land Rights)					18,519.00	0.00	0.00	0.00
35400-SI-WW Structure & Improvements									
111	OFFICE ADDITION (D HUTTON)	07/27/97	ST LINE	27/00	N	100.05	38.48	3.71	40.17
112	OFFICE ADDITON (RIDGE ALUM)	08/30/97	ST LINE	27/00	N	772.35	242.07	28.61	270.68
113	OFFICE ADDITION (D. HUTTON)	10/02/97	ST LINE	27/00	N	74.47	22.82	2.76	25.38
114	OFFICE FLOORING (RAGS & RIC	10/03/97	ST LINE	27/00	N	87.50	28.60	3.24	29.84
115	OFFICE ADDITION (FLETCHER E	10/08/97	ST LINE	27/00	N	115.22	35.04	4.27	39.31
116	OFFICE BLINDS (DESIGN & DECK	10/14/97	ST LINE	27/00	N	54.69	16.65	2.03	18.68
117	OFFICE BLINDS-LABOR (F SCHE	10/17/97	ST LINE	27/00	N	12.23	3.70	0.45	4.15
	Total for (Structure & Improvements)					1,216.51	383.14	45.07	428.21
36000-CSG Collection Sewers Gravity									
95	COLLECTION SEWERS GRAVITY	01/01/72	ST LINE	40/00	N	98,060.00	84,090.00	2,451.50	86,541.50
	Total for (Collection Sewers Gravity)					98,060.00	84,090.00	2,451.50	86,541.50
36100-CSF Collection Sewers - Forced									
94	COLLECTION SEWERS FORCED	01/01/82	ST LINE	27/00	N	18,001.86	15,792.24	666.73	16,458.97
38	1 HP SEWAGE PUMP	02/12/96	ST LINE	27/00	N	836.09	200.26	0.00	200.26
29	1 HP SEWER PUMP	08/19/98	ST LINE	27/00	N	810.00	146.85	0.00	146.85
	Total for (Collection Sewers - Forced)					19,247.75	16,139.35	666.73	16,806.08
36300-SERV Services to Customers									
96	SERVICES TO CUSTOMERS BUL	01/01/80	ST LINE	35/00	N	15,170.00	11,296.86	433.43	11,730.29
	Total for (Services to Customers)					15,170.00	11,296.86	433.43	11,730.29
36500-FMI Flow Measuring Installations									
77	(4) HOUR METERS	02/17/00	ST LINE	35/00	N	66.39	11.28	1.95	13.23
82	2 FLOW METERS	04/29/03	ST LINE	05/00	Y	0.00	0.00	0.00	0.00
	Total for (Flow Measuring Installations)					66.39	11.28	1.95	13.23
37000-RW Receiving Wells									
97	RECEIVING WELLS BULK BALAN	01/01/79	ST LINE	25/00	N	17,577.00	17,577.00	0.00	17,577.00

CAL CLAIR, INC.
Depreciation Schedule by G/L Account Number
For the 12 Months Ended 12/31/06

02/19/07
11:51AM

Asset No.	Asset Description	Date Acquired	Method	Life	Sold?	Cost	Accum Depr 01/01/06	Current Depreciation	Accum Depr 12/31/06
37000-RW Receiving Wells									
Total for (Receiving Wells)						17 577 00	17,577 00	0 00	17 577 00
37100-PE-WW Pumping Equipment									
70	CHLORINATOR	01/06/00	ST LINE	18/00	Y	165 63	57 13	9 20	66 33
75	AERIATOR PUMP FOR SEWER P	11/10/00	ST LINE	18/00	N	1 099 72	329 78	61.10	390 86
138	CLORINATION PUMP	06/13/06	ST LINE	18/00	N	240.52	0.00	7.39	7.39
Total for (Pumping Equipment)						1 505 87	386 89	77 69	464 58
38000-TD Treatment & Disposal									
98	TREATMENT & DISPOSAL BULK	01/01/84	ST LINE	15/00	N	93 800 27	93 800 27	0 00	93 800 27
54	AERIATOR BLOWER MOTOR 8HI	02/23/98	ST LINE	15/00	N	1 103 01	1 103 01	0 00	1 103 01
55	MAJOR SEWER PLANT REFURBI	03/24/98	ST LINE	15/00	N	617 08	617 08	0 00	617 08
56	3 HP MOTOR FOR BLOWER	07/11/98	ST LINE	15/00	N	288 32	288 32	0 00	288 32
30	3HP ELECTRIC MOTOR FOR BL	07/17/98	ST LINE	15/00	N	288.32	288.32	0.00	288.32
Total for (Treatment & Disposal)						98 097 00	98 097 00	0 00	98,097 00
38200-OFSL Out Fall Sewer Lines									
99	OUT FALL SEWER LINES BULK E	01/01/78	ST LINE	30/00	N	336.00	306.40	11.20	317.60
Total for (Out Fall Sewer Lines)						336 00	306 40	11 20	317 60
38900-OTHER Other Plant & Misc Equip									
78	SPLITTER BOX FOR SEWER PLA	05/26/00	ST LINE	15/00	N	450.00	188.85	30.00	198.85
Total for (Other Plant & Misc Equip)						450.00	188 85	30 00	198 85
39000-Office Office Furniture & Equip									
48	COMPUTER PRINTER(BEST BUY	06/27/97	ST LINE	15/00	N	69 61	40 54	4 64	45 18
107	OFFICE FURNITURE (TRU VALUE	10/08/97	ST LINE	15/00	N	42.01	25.40	2.80	28.20
Total for (Office Furniture & Equip)						111.62	65 94	7 44	73 38
39100-TRANS Transportation Equip									
120	6' BY 10 TRAILER	10/14/97	ST LINE	06/00	Y	110.00	110.00	0.00	110.00
Total for (Transportation Equip)						110 00	110 00	0 00	110 00
39300-TSGE Tools Shop & Garage Equipment									
133	EZGO LONG BED W/CHARGER	02/18/05	ST LINE	15/00	N	205.61	11.90	13.71	25.61
Total for (Tools Shop & Garage Equipment)						205 61	11 90	13.71	25 61
39500-POE Power Operated Equipment									
129	GENERATOR	08/23/04	ST LINE	10/00	N	1,170 44	158 93	117 04	275 97
141	COMMERCIAL GENERATOR	01/01/06	ST LINE	10/00	N	3,072.91	0.00	307.29	307.29
Total for (Power Operated Equipment)						4 243 35	158 93	424 33	583 26
Client Subtotal Before Sales						272 918 10	226 803 54	4 163 05	230 986 59
Less Assets Sold						275 63			176 33
Total						272,642.47	226,803.54	4,163.05	230,790.26

BREEZE HILL - RATE BASE

Per December 31, 2006 Annual Report, rate base is as follows:			
	WATER	WASTEWATER	TOTAL
UPIS	126,162	272,643	398,805
A/D	(70,301)	(230,790)	(301,091)
CIAC	(32,023)	(118,503)	(150,526)
A/A	32,023	118,503	150,526
Working Capital	2,793	3,707	6,500
Net Rate Base	58,654	45,560	104,214

At Closing, June 14, 2007			
	WATER	WASTEWATER	TOTAL
UPIS	126,162	272,642	398,804
A/D	(72,109)	(232,692)	(304,801)
CIAC	(32,023)	(118,503)	(150,526)
A/A	32,023	118,503	150,526
Working Capital	2,793	3,707	6,500
Net Rate Base	56,845	43,658	100,503

Purchase Price	95,000
Difference	5,503

BREEZE HILL @ ACQUISITION DATE
UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION
31-Dec-06

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Expense @ Acquisition	Accum Deprec	Expense
					12/31/2006	12/31/2006	12/31/2006	6/14/2007	@ 6-14-07	6-14-07 thru 12 31-07
WATER								165 Days		
303	LAND									
		Land and Land Rights-Bulk Balance	N/A	1/1/1995	2,997.00	-	2,997.00		-	
					2,997.00	-	2,997.00		-	-
304	STRUCTURES & IMPROVEMENTS									
		Office Addition (D Hutton)	28	07/27/97	100.05	53.78	46.27	1.62	55.40	1.96
		Aluminum Carport	28	09/12/97	932.40	327.55	604.85	15.05	342.60	18.25
		Office Addition (Ridge Alum)	28	09/30/97	772.35	274.89	497.46	12.47	287.36	15.11
		12' x 20' Shed	28	10/01/97	2,565.20	687.08	1,878.12	41.41	728.49	50.20
		Office Addition (D Hutton)	28	10/02/97	74.47	19.94	54.53	1.20	21.14	1.46
		Office Flooring (Rages & Riches)	28	10/03/97	87.50	23.47	64.03	1.41	24.88	1.71
		Office Addition (Flectcher Elec)	28	10/08/97	115.22	30.89	84.33	1.86	32.75	2.25
		Office Addition (Décor'n Design)	28	10/14/97	54.69	14.63	40.06	0.88	15.51	1.07
		Office Blinds-Labor (F Scheiffer)	28	10/17/97	12.23	3.30	8.93	0.20	3.50	0.24
		Structure & Imp-Bulk Balance	28	01/01/99	511.89	234.00	277.89	8.26	242.26	10.02
					5,226.00	1,669.53	3,556.47	84.37	1,753.90	102.27
307	WELLS									
		Wells & Springs-Bulk Balance	27	01/01/80	2,918.00	2,918.00	-	-	2,918.00	-
					2,918.00	2,918.00	-	-	2,918.00	-
309	SUPPLY MAINS									
		4" Check Valve	32	01/01/85	182.00	89.06	92.94	2.57	91.63	3.12
		Supply Mains-Bulk Balance	32	04/29/03	121.88	21.10	100.78	1.72	22.82	2.09
					303.88	110.16	193.72	4.29	114.45	5.20
310	POWER GENERATED EQUIPMENT									
		Generator	17	08/23/04	1,170.44	250.04	920.40	31.12	281.16	37.73
		Commercial Generator	17	01/01/06	3,072.91	180.76	2,892.15	81.71	262.47	99.05
					4,243.35	430.80	3,812.55	112.84	543.64	136.77
311	PUMPING EQUIPMENT									
		Aeriator Pumps	15	01/01/88	5,424.84	5,424.84	-	-	5,424.84	-
		Aeriator Pump	15	01/01/90	1,689.93	1,689.93	-	-	1,689.93	-
		Rebuilt 10HP Motor	15	02/25/95	1,302.10	1,302.10	-	-	1,302.10	-
		Sewer Pump #1	15	10/30/99	421.66	421.66	-	-	421.66	-
		Sewer Pump #2	15	11/26/99	421.66	421.66	-	-	421.66	-
		Clorination Pump	15	06/13/06	240.52	8.87	231.65	7.25	16.12	8.79
					9,500.71	9,269.06	231.65	7.25	9,276.31	8.79
320	WATER TREATMENT EQUIPMENT									
		Chem-tech Chlorinator	17	12/23/97	219.95	219.95	-	-	219.95	-
					219.95	219.95	-	-	219.95	-
330	DISTRIBUTION RESERVOIRS & STANDPIPES									
		Bistribution & Reservoirs-Bulk Balance	33	01/01/78	10,980.00	9,894.67	1,085.33	150.41	10,045.08	182.32
		Water Tank	33	07/10/00	18,179.00	2,282.88	15,896.12	249.03	2,531.91	301.85
					29,159.00	12,177.55	16,981.45	399.44	12,576.99	484.17
331	TRANSMISSION & DISTRIBUTION									
		Transmission & Distribution-Bulk Balance	38	01/01/79	31,433.00	22,887.54	8,545.46	373.93	23,261.47	453.25
					31,433.00	22,887.54	8,545.46	373.93	23,261.47	453.25

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Expense @ Acquisition	Accum Deprec	Expense
					12/31/2006	12/31/2006	12/31/2006	6/14/2007	@ 6-14-07	6-14-07 thru 12 31-07
333	SERVICES									
	Services-Bulk Balance		35	01/01/80	12,579.00	9,663.20	2,915.80	162.47	9,825.67	196.93
					12,579.00	9,663.20	2,915.80	162.47	9,825.67	196.93
334	METERS									
	Water Meters (122)		17	07/17/00	21,081.22	8,060.21	13,021.01	560.58	8,620.79	679.49
	Water Meters (2)		17	07/25/05	1,077.35	91.15	986.20	28.65	119.80	34.73
	Water Meter (1 - Lot 357)		17	03/09/06	402.55	19.33	383.22	10.70	30.03	12.98
					22,561.12	8,170.69	14,390.43	599.93	8,770.62	727.19
335	FIRE HYDRANTS									
	Fire Hydrants (3)		40	01/01/79	3,607.76	2,551.98	1,055.78	40.77	2,592.75	49.42
	Fire Hydrant		40	02/10/99	1,011.24	124.87	886.37	11.43	136.30	13.85
					4,619.00	2,676.85	1,942.15	52.20	2,729.05	63.27
339	OTHER EQUIPMENT									
	Leaf Blower		20	07/10/00	84.30	11.08	73.22	1.91	12.99	2.31
					84.30	11.08	73.22	1.91	12.99	2.31
340	OFFICE FURNITURE & EQUIPMENT									
	Computer Printer (Best Buy)		15	06/27/97	69.61	49.85	19.76	2.10	51.95	2.54
	Office Furniture (True Value)		15	10/08/97	42.01	21.01	21.00	1.27	22.28	1.53
					111.62	70.86	40.76	3.36	74.22	4.08
343	TOOLS, SHOP & GARAGE EQUIPMENT									
	EZGo Long Bed W/Charger		15	02/18/05	205.61	25.61	180.00	6.20	31.81	7.51
					205.61	25.61	180.00	6.20	31.81	7.51
	TOTAL WATER				126,161.54	70,300.88	55,860.66	1,808.19	72,109.07	2,191.75
WASTEWATER										
353	LAND									
	Land and Land Rights-Bulk Balance		N/A	1/1/1998	18,519.00	-	18,519.00	-	-	-
					18,519.00	-	18,519.00	-	-	-
354	STRUCTURES & IMPROVEMENTS									
	Office Addition (D Hutton)		27	07/27/97	100.05	40.17	59.88	1.68	41.85	2.03
	Office Addition (Ridge Alum)		27	09/30/97	772.35	270.68	501.67	12.93	283.61	15.67
	Office Addition (D Hutton)		27	10/02/97	74.47	25.38	49.09	1.25	26.63	1.51
	Office Flooring (Rages & Riches)		27	10/03/97	87.50	29.84	57.66	1.46	31.30	1.78
	Office Addition (Fletcher Elec)		27	10/08/97	115.22	39.31	75.91	1.93	41.24	2.34
	Office Addition (Decor'n Design)		27	10/14/97	54.69	18.68	36.01	0.92	19.60	1.11
	Office Blinds-Labor (F Scheiffer)		27	10/17/97	12.23	4.15	8.08	0.20	4.35	0.25
					1,216.51	428.21	788.30	20.37	448.58	24.69
360	COLLECTIONS SEWERS - GRAVITY									
	Collection Sewers-Gravity-Bulk Balance		40	01/01/72	98,060.00	86,541.50	11,518.50	1,108.21	87,649.71	1,343.29
					98,060.00	86,541.50	11,518.50	1,108.21	87,649.71	1,343.29
361	COLLECTIONS SEWERS - FORCE									
	Collection Sewers-Force-Bulk Balance		27	01/01/82	18,001.66	16,458.97	1,542.69	301.40	16,760.37	365.33
	1 HP Sewer Pump		27	08/19/98	610.00	146.85	463.15	10.21	157.06	12.38
	1 HP Sewage Pump		27	02/12/96	636.09	200.26	435.83	10.65	210.91	12.91
					19,247.75	16,806.08	2,441.67	322.26	17,128.34	390.62
363	SERVICES									
	Services-Bulk Balance		35	01/01/80	15,170.00	11,730.29	3,439.71	195.93	11,926.22	237.50
					15,170.00	11,730.29	3,439.71	195.93	11,926.22	237.50

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Expense @ Acquisition	Accum Deprec @ 6-14-07	Expense 6-14-07 thru 12 31-07
					12/31/2006	12/31/2006	12/31/2006	6/14/2007		
365	FLOW MEASURING DEVICES									
	Hours Meters (4)		35	02/17/00	68.39	13.23	55.16	0.88	14.11	1.07
	Flow Meteres (2)		5	04/29/03	-	-	-	-	-	-
					68.39	13.23	55.16	0.88	14.11	1.07
370	RECEIVING WELLS									
	Receiving Wells-Bulk Balance		25	01/01/79	17,577.00	17,577.00	-	-	17,577.00	-
					17,577.00	17,577.00	-	-	17,577.00	-
371	PUMPING EQUIPMENT									
	Chlorination Pump		18	06/13/06	240.52	7.39	233.13	6.04	13.43	7.32
	Aeriator Pump for Sewer Plant		18	11/10/00	1,099.72	390.86	708.86	27.62	418.48	33.48
					1,340.24	398.25	941.99	33.66	431.91	40.80
380	TREATMENT & DISPOSAL									
	Treatment & Disposal-Bulk Balance		15	01/01/84	93,800.27	93,800.27	-	-	93,800.27	-
	Aerator Blower Motor-8 HP		15	02/23/98	1,103.01	1,103.01	-	-	1,103.01	-
	Major Sewer Plant Refurbish		15	03/24/98	617.08	617.08	-	-	617.08	-
	3 HP Motor for Blower		15	07/11/96	288.32	288.32	-	-	288.32	-
	3 HP Motor for Blower		15	07/17/98	288.32	288.32	-	-	288.32	-
					96,097.00	96,097.00	-	-	96,097.00	-
382	OUTFALL SEWER LINES									
	Outfall Sewer Lines-Bulk Balance		30	01/01/78	336.00	317.60	18.40	5.06	322.66	6.14
					336.00	317.60	18.40	5.06	322.66	6.14
389	OTHER EQUIPMENT									
	Splitter Box		15	05/26/00	450.00	198.85	251.15	13.56	212.41	16.44
					450.00	198.85	251.15	13.56	212.41	16.44
390	OFFICE FURNITURE & EQUIPMENT									
	Computer Printer (Best Buy)		15	06/27/97	69.61	45.18	24.43	2.10	47.28	2.54
	Office Furniture (True Value)		15	10/08/97	42.01	28.20	13.81	1.27	29.47	1.53
					111.62	73.38	38.24	3.36	76.74	4.08
393	TOOLS, SHOP & GARAGE EQUIPMENT									
	EZGo Long Bed W/Charger		15	02/18/05	205.61	25.61	180.00	6.20	31.81	7.51
					205.61	25.61	180.00	6.20	31.81	7.51
395	POWER OPERATED EQUIPMENT									
	Generator		10	08/23/04	1,170.44	275.97	894.47	52.91	328.88	64.13
	Commercial Generator		10	01/01/06	3,072.91	307.29	2,765.62	138.91	446.20	168.38
					4,243.35	583.26	3,660.09	191.82	775.08	232.51
	TOTAL WASTEWATER				272,642.47	230,790.26	41,852.21	1,901.32	232,691.58	2,304.64
	TOTAL WATE AND WASTEWATER				398,804.01	301,091.14	97,712.87	3,709.51	304,800.65	4,496.38

**BREEZE HILL @ ACQUISITION DATE
 CONTRIBUTIONS IN AID OF CONSTRUCTION
 31-Dec-06**

		CIAC	Amortization	NET CIAC
		Collected	Amortization	
WATER	1998-2004	32,023.00	29,079.00	
	2005	-	2,944.00	
		32,023.00	32,023.00	-
WASTEWATER				
	1998-2004	118,503.00	113,110.00	
	2005	-	5,393.00	
		118,503.00	118,503.00	-
TOTAL WATE AND WASTEWATER		150,526.00	150,526.00	-

**BREEZE HILL @ ACQUISITION DATE
WORKING CAPITAL CALCULATION
31-Dec-06**

	Water	Wastewater	Total
O&M Expense	<u>22,344</u>	<u>29,654</u>	<u>51,998</u>
1/8 of O&M Expense	<u>2,793</u>	<u>3,707</u>	<u>6,500</u>

BREEZE HILL - RATE BASE

Per December 31, 2006 Annual Report, rate base is as follows:			
	WATER	WASTEWATER	TOTAL
UPIS	126,162	272,643	398,805
A/D	(70,301)	(230,790)	(301,091)
CIAC	(32,023)	(118,503)	(150,526)
A/A	32,023	118,503	150,526
Working Capital	2,793	3,707	6,500
Net Rate Base	58,654	45,560	104,214

At December 31, 2009			
	WATER	WASTEWATER	TOTAL
UPIS	126,162	272,642	398,804
A/D	(80,871)	(241,787)	(322,657)
CIAC	(32,023)	(118,503)	(150,526)
A/A	32,023	118,503	150,526
Working Capital	2,793	3,707	6,500
Net Rate Base	48,084	34,563	82,646

=====

BREEZE HILL @ ACQUISITION DATE
 UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION
 31-Dec-09

These acquired assets will be reduced for the retirement of items replaced after they are reclassified from account 104.
 AQUA Utilities Florida, Inc. files as a class "A" or "B" utility and therefore our depreciable lives are different.
 The closing date of this acquisition was June 14, 2007 per PSC Order No. PSC-08-0533-FOF-WS Issued 8/18/08.

P/A #	Group	Depreciation	Depr. Lives	Date in Service	Book Cost 12/31/2006	Accumulated Depreciation 12/31/2006	Net UPIS 12/31/2006	Depr. Lives (Class A or B)	Monthly Depreciation Expense	Annual Depreciation Expense	Depr. Expense 2007- 2008 - 2009	Accum Depr. @ 12-31-09	Depr. Expense 1-1-10 thru 4-30-10
WATER													
303	LAND												
	0.200	Land and Land Rights-Bulk Balance	N/A	1/1/1995	2,997.00	-	2,997.00	N/A			-	-	-
					2,997.00	-	2,997.00				-	-	-
304	STRUCTURES & IMPROVEMENTS												
	0.500	Office Addition (D Hutton)	28	07/27/97	100.05	53.78	46.27	40	0.21	2.50	7.50	61.28	0.83
	0.500	Aluminum Carport	28	09/12/97	932.40	327.55	604.85	40	1.94	23.31	69.93	397.48	7.77
	0.500	Office Addition (Ridge Alum)	28	09/30/97	772.35	274.89	497.46	40	1.61	19.31	57.93	332.82	6.44
	0.300	12' x 20' Shed	28	10/01/97	2,565.20	687.08	1,878.12	32	6.68	80.16	240.49	927.57	26.72
	0.500	Office Addition (D Hutton)	28	10/02/97	74.47	19.94	54.53	40	0.16	1.86	5.59	25.53	0.62
	0.500	Office Flooring (Rages & Riches)	28	10/03/97	87.50	23.47	64.03	40	0.18	2.19	6.56	30.03	0.73
	0.500	Office Addition (Fletcher Elec)	28	10/08/97	115.22	30.89	84.33	40	0.24	2.88	8.64	39.53	0.96
	0.500	Office Addition (Décor'n Design)	28	10/14/97	54.69	14.63	40.06	40	0.11	1.37	4.10	18.73	0.46
	0.500	Office Blinds-Labor (F Scheiffer)	28	10/17/97	12.23	3.30	8.93	40	0.03	0.31	0.92	4.22	0.10
	0.300	Structure & Imp-Bulk Balance	28	01/01/99	511.89	234.00	277.89	32	1.33	16.00	47.99	281.99	5.33
					5,226.00	1,669.53	3,556.47		12.49	149.88	449.65	2,119.18	49.96
307	WELLS												
	0.200	Wells & Springs-Bulk Balance	27	01/01/80	2,918.00	2,918.00	-	30	-	-	-	2,918.00	-
					2,918.00	2,918.00	-		-	-	-	2,918.00	-
309	SUPPLY MAINS												
	0.200	4" Check Valve	32	01/01/85	182.00	89.06	92.94	35	0.43	5.20	15.60	104.66	1.73
		Supply Mains-Bulk Balance	32	04/29/03	121.88	21.10	100.78	35	0.29	3.48	10.45	31.55	1.16
					303.88	110.16	193.72		0.72	8.68	26.05	136.21	2.89
310	POWER GENERATED EQUIPMENT												
	0.200	Generator	17	08/23/04	1,170.44	250.04	920.40	20	4.88	58.52	175.57	425.61	19.51
		Commercial Generator	17	01/01/06	3,072.91	180.76	2,892.15	20	12.80	153.65	460.94	641.70	51.22
					4,243.35	430.80	3,812.55		17.68	212.17	636.50	1,067.30	70.72
311	PUMPING EQUIPMENT												
	0.300	Aeriator Pumps	15	01/01/88	5,424.84	5,424.84	-	20	-	-	-	5,424.84	-
	0.300	Aeriator Pump	15	01/01/90	1,689.93	1,689.93	-	20	-	-	-	1,689.93	-
	0.300	Rebuilt 10HP Motor	15	02/25/95	1,302.10	1,302.10	-	20	-	-	-	1,302.10	-
	0.300	Sewer Pump #1	15	10/30/99	421.66	421.66	-	20	-	-	-	421.66	-
	0.300	Sewer Pump #2	15	11/26/99	421.66	421.66	-	20	-	-	-	421.66	-
	0.300	Clorination Pump	15	06/13/06	240.52	8.87	231.65	20	1.00	12.03	36.08	44.95	4.01
					9,500.71	9,269.06	231.65		1.00	12.03	36.08	9,305.14	4.01
320	WATER TREATMENT EQUIPMENT												
	0.300	Chem-tech Chlorinator	17	12/23/97	219.95	219.95	-	22	-	-	-	219.95	-
					219.95	219.95	-		-	-	-	219.95	-
330	DISTRIBUTION RESERVIORS & STANDPIPES												
	0.400	Distribution & Reserviors-Bulk Balance	33	01/01/78	10,980.00	9,894.67	1,085.33	35	26.14	313.71	941.14	10,835.81	104.57
		Water Tank	33	07/10/00	18,179.00	2,282.88	15,896.12	35	43.28	519.40	1,558.20	3,841.08	173.13
					29,159.00	12,177.55	16,981.45		69.43	833.11	2,499.34	14,676.89	277.70
331	TRANSMISSION & DISTRIBUTION												
	0.400	Transmission & Distribution-Bulk Balanc	38	01/01/79	31,433.00	22,887.54	8,545.46	43	60.92	731.00	2,193.00	25,080.54	243.67
					31,433.00	22,887.54	8,545.46		60.92	731.00	2,193.00	25,080.54	243.67
333	SERVICES												
	0.400	Services-Bulk Balance	35	01/01/80	12,579.00	9,663.20	2,915.80	40	26.21	314.48	943.43	10,606.63	104.83
					12,579.00	9,663.20	2,915.80		26.21	314.48	943.43	10,606.63	104.83
334	METERS												
	0.400	Water Meters (122)	17	07/17/00	21,081.22	8,060.21	13,021.01	20	87.84	1,054.06	3,162.18	11,222.39	351.35
		Water Meters (2)	17	07/25/05	1,077.35	91.15	986.20	20	4.49	53.87	161.60	252.75	17.96
		Water Meter (1 - Lot 357)	17	03/09/06	402.55	19.33	383.22	20	1.68	20.13	60.38	79.71	6.71

BREEZE HILL @ ACQUISITION DATE
 UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION
 31-Dec-09

These acquired assets will be reduced for the retirement of items replaced after they are reclassified from account 104.
 AQUA Utilities Florida, Inc. files as a class "A" or "B" utility and therefore our depreciable lives are different.
 The closing date of this acquisition was June 14, 2007 per PSC Order No. PSC-08-0533-FOF-WS Issued 8/18/08.

P/A #	Group	Depreciation	Depr. Lives	Date in Service	Book Cost	Accumulated Depreciation	Net UPIS	Depr. Lives (Class A or B)	Monthly Depreciation Expense	Annual Depreciation Expense	Depr. Expense	Accum Depr.	Depr. Expense
					12/31/2006	12/31/2006	12/31/2006				2007- 2008 - 2009	@ 12-31-09	1-1-10 thru 4-30-10
335 FIRE HYDRANTS					22,561.12	8,170.69	14,390.43		94.00	1,128.06	3,384.17	11,554.86	376.02
	0.400	Fire Hydrants (3)	40	01/01/79	3,607.76	2,551.98	1,055.78	45	6.68	80.17	240.52	2,792.50	26.72
		Fire Hydrant	40	02/10/99	1,011.24	124.87	886.37	45	1.87	22.47	67.42	192.29	7.49
					4,619.00	2,676.85	1,942.15		8.55	102.64	307.93	2,984.78	34.21
339 OTHER EQUIPMENT													
	0.200	Leaf Blower	20	07/10/00	84.30	11.08	73.22	18	0.39	4.68	14.05	25.13	1.56
					84.30	11.08	73.22		0.39	4.68	14.05	25.13	1.56
340 OFFICE FURNITURE & EQUIPMENT													
	0.500	Computer Printer (Best Buy)	15	06/27/97	69.61	49.85	19.76	6	0.97	11.60	19.76	69.61	
		Office Furniture (True Value)	15	10/08/97	42.01	21.01	21.00	15	0.23	2.80	8.40	29.41	0.93
345	correction	Power Operated Equip.			111.62	70.86	40.76		1.20	14.40	28.16	99.02	0.93
343 TOOLS, SHOP & GARAGE EQUIPMENT													
	0.500	EZGo Long Bed W/Charger	15	02/18/05	205.61	25.61	180.00	12	1.43	17.13	51.40	77.01	5.71
					205.61	25.61	180.00		1.43	17.13	51.40	77.01	5.71
		TOTAL WATER			126,161.54	70,300.88	55,860.66		294.02	3,528.27	10,569.75	80,870.63	1,172.22
					agrees to 2006 annual report								
WASTEWATER													
353 LAND													
	0.400	Land and Land Rights-Bulk Balance	N/A	1/1/1998	18,519.00	-	18,519.00	N/A			-	-	-
					18,519.00	-	18,519.00				-	-	-
354 STRUCTURES & IMPROVEMENTS													
	0.700	Office Addition (D Hutton)	27	07/27/97	100.05	40.17	59.88	40	0.21	2.50	7.50	47.67	0.83
		Office Addition (Ridge Alum)	27	09/30/97	772.35	270.68	501.67	40	1.61	19.31	57.93	328.61	6.44
		Office Addition (D Hutton)	27	10/02/97	74.47	25.38	49.09	40	0.16	1.86	5.59	30.97	0.62
		Office Flooring (Rages & Riches)	27	10/03/97	87.50	29.84	57.66	40	0.18	2.19	6.56	36.40	0.73
		Office Addition (Fletcher Elec)	27	10/08/97	115.22	39.31	75.91	40	0.24	2.88	8.64	47.95	0.96
		Office Addition (Décor'n Design)	27	10/14/97	54.69	18.68	36.01	40	0.11	1.37	4.10	22.78	0.46
		Office Blinds-Labor (F Scheiffer)	27	10/17/97	12.23	4.15	8.08	40	0.03	0.31	0.92	5.07	0.10
361	correction				1,216.51	428.21	788.30		2.53	30.41	91.24	519.45	10.14
360 COLLECTIONS SEWERS - GRAVITY													
	0.200	Collection Sewers-Gravity-Bulk Balance	40	01/01/72	98,060.00	86,541.50	11,518.50	45	181.59	2,179.11	6,537.33	93,078.83	726.37
360	correction				98,060.00	86,541.50	11,518.50		181.59	2,179.11	6,537.33	93,078.83	726.37
361 COLLECTIONS SEWERS - FORCE													
	0.200	Collection Sewers-Force-Bulk Balance	27	01/01/82	18,001.66	16,458.97	1,542.69	30	50.00	600.06	1,542.69	18,001.66	
		1 HP Sewer Pump	27	08/19/98	610.00	146.85	463.15	30	1.69	20.33	61.00	207.85	6.78
		1 HP Sewage Pump	27	02/12/96	636.09	200.26	435.83	30	1.77	21.20	63.61	263.87	7.07
					19,247.75	16,806.08	2,441.67		53.47	641.59	1,667.30	18,473.38	13.85
363 SERVICES													
	0.200	Services-Bulk Balance	35	01/01/80	15,170.00	11,730.29	3,439.71	38	33.27	399.21	1,197.63	12,927.92	133.07
					15,170.00	11,730.29	3,439.71		33.27	399.21	1,197.63	12,927.92	133.07
364 FLOW MEASURING DEVICES													
	0.200	Hours Meters (4)	35	02/17/00	68.39	13.23	55.16	5	1.14	13.68	41.03	54.26	4.56
		Flow Meteres (2)	5	04/29/03	-	-	-	5	-	-	-	-	-
					68.39	13.23	55.16		1.14	13.68	41.03	54.26	4.56
370 RECEIVING WELLS													
	0.300	Receiving Wells-Bulk Balance	25	01/01/79	17,577.00	17,577.00	-	30	-	-	-	17,577.00	-
					17,577.00	17,577.00	-		-	-	-	17,577.00	-
371 PUMPING EQUIPMENT													
	0.300	Chlorination Pump	18	06/13/06	240.52	7.39	233.13	18	1.11	13.36	40.09	47.48	4.45
		Aeriator Pump for Sewer Plant	18	11/10/00	1,099.72	390.86	708.86	18	5.09	61.10	183.29	574.15	20.37

BREEZE HILL @ ACQUISITION DATE
 UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION
 31-Dec-09

These acquired assets will be reduced for the retirement of items replaced after they are reclassified from account 104.
 AQUA Utilities Florida, Inc. files as a class "A" or "B" utility and therefore our depreciable lives are different.
 The closing date of this acquisition was June 14, 2007 per PSC Order No. PSC-08-0533-FOF-WS Issued 8/18/08.

P/A #	Group	Depreciation	Depr. Lives	Date in Service	Book Cost 12/31/2006	Accumulated Depreciation 12/31/2006	Net UPIS 12/31/2006	Depr. Lives (Class A or B)	Monthly Depreciation Expense	Annual Depreciation Expense	Depr. Expense 2007- 2008 - 2009	Accum Depr. @ 12-31-09	Depr. Expense 1-1-10 thru 4-30-10
					1,340.24	398.25	941.99		6.20	74.46	223.37	621.62	24.82
380	TREATMENT & DISPOSAL												
	0.400	Treatment & Disposal-Bulk Balance	15	01/01/84	93,800.27	93,800.27	-	18	-	-	-	93,800.27	-
		Aerator Blower Motor-8 HP	15	02/23/98	1,103.01	1,103.01	-	18	-	-	-	1,103.01	-
		Major Sewer Plant Refurbish	15	03/24/98	617.08	617.08	-	18	-	-	-	617.08	-
		3 HP Motor for Blower	15	07/11/96	288.32	288.32	-	18	-	-	-	288.32	-
		3 HP Motor for Blower	15	07/17/98	288.32	288.32	-	18	-	-	-	288.32	-
381	correction	Plant sewers			96,097.00	96,097.00	-		-	-	-	96,097.00	-
382	OUTFALL SEWER LINES (not set up in Power Plant)												
	0.400	Outfall Sewer Lines-Bulk Balance	30	01/01/78	336.00	317.60	18.40	30	0.93	11.20	18.40	336.00	-
					336.00	317.60	18.40		0.93	11.20	18.40	336.00	-
389	OTHER EQUIPMENT												
	0.600	Splitter Box	15	05/26/00	450.00	198.85	251.15	18	2.08	25.00	75.00	273.85	8.33
					450.00	198.85	251.15		2.08	25.00	75.00	273.85	8.33
390	OFFICE FURNITURE & EQUIPMENT												
	0.700	Computer Printer (Best Buy)	15	06/27/97	69.61	45.18	24.43	6	0.97	11.60	24.43	69.61	-
		Office Furniture (True Value)	15	10/08/97	42.01	28.20	13.81	15	0.23	2.80	8.40	36.60	0.93
395	correction	Power Operated Equip.			111.62	73.38	38.24		1.20	14.40	32.83	106.21	0.93
393	TOOLS, SHOP & GARAGE EQUIPMENT												
	0.700	EZGo Long Bed W/Charger	15	02/18/05	205.61	25.61	180.00	12	1.43	17.13	51.40	77.01	5.71
355	correction	Power Generation Equip.			205.61	25.61	180.00		1.43	17.13	51.40	77.01	5.71
395	POWER OPERATED EQUIPMENT												
	0.600	Generator	10	08/23/04	1,170.44	275.97	894.47	12	8.13	97.54	292.61	568.58	32.51
		Commercial Generator	10	01/01/06	3,072.91	307.29	2,765.62	12	21.34	256.08	768.23	1,075.52	85.36
					4,243.35	583.26	3,660.09		29.47	353.61	1,060.84	1,644.10	117.87
		TOTAL WASTEWATER			272,642.47	230,790.26	41,852.21		313.32	3,759.81	10,996.37	241,786.63	1,045.65
					agrees to 2006 annual report								
		TOTAL WATE AND WASTEWATER			398,804.01	301,091.14	97,712.87		607.34	7,288.08	21,566.12	322,657.26	2,217.87
					Estimated net book value per PSC order. ^								

Total purchase cost in acct. 104	100,872.25
Calculated acquisition adjustmen	3,159.38
Water	50,436.13 (5,424.53)
Wastewater	50,436.12 8,583.91
	<u>100,872.25 3,159.38</u>

**BREEZE HILL @ ACQUISITION DATE
 CONTRIBUTIONS IN AID OF CONSTRUCTION
 31-Dec-09**

		CIAC	Amortization	NET
		Collected	Amortization	CIAC
WATER	1998-2004	32,023.00	29,079.00	
	2005	-	2,944.00	
		32,023.00	32,023.00	-
<hr/>				
WASTEWATER	1998-2004	118,503.00	113,110.00	
	2005	-	5,393.00	
		118,503.00	118,503.00	-
<hr/>				
TOTAL WATER AND WASTEWATER		150,526.00	150,526.00	-



General Ledger Journal Entry

Version 9 1000 lines

Company	33	Source Code	JE
Fiscal Year	2010	Desc Default	J
Acct. Period	5	Reference	
System Code	GL	Post Date	5/31/2010
JE Type	N	Auto Reverse	N
Description	Reclassify Breeze Hill assets from 104 to Rate Base		

Reset 'Add' Button

Clear Form

Result GL40.2 Journal header added - continue
 Result GL40.1 Upload to GL40.1 Completed without Errors

Journal Number: 5

Send	1	row at a time			Balancing Totals	0.00	0.00	
To Company	Accounting Unit	Base Account	Sub Account	Activity	Account Category	Amount	Units	Journal Entry Line Description
	1014	300000				2,997.00		Land 303.200
	1014	300000				3,077.09		Structures 304.300
	1014	300000				2,148.91		Structures 304.500
	1014	300000				2,918.00		Wells 307.200
	1014	300000				303.88		Supply Mains 309.200
	1014	300000				4,243.35		Power Gen 310.200
	1014	300000				9,500.71		Pumps 311.300
	1014	300000				219.95		Water Treatment 320.300
	1014	300000				29,159.00		Dist. Reservoirs 330.400
	1014	300000				31,433.00		Mains 331.400
	1014	300000				12,579.00		Services 333.400
	1014	300000				22,561.12		Meters 334.400
	1014	300000				4,619.00		Hydrants 335.400
	1014	300000				84.30		Other Eqpt. 339.200
	1014	300000				111.62		Office Eqpt. 340.500
	1014	300000				205.61		Power Op. Eqpt. 345.500
	2010	300000				18,519.00		Land 353.400
	2010	300000				1,216.51		Structures 354.700
	2010	300000				19,247.75		Sew - Force 360.200
	2010	300000				98,060.00		Sew - Gravity 361.200

Completed by: Ron Frinkley
 Date: 12/6/2010
 Released: _____

Approved by: _____
 Date: _____

	2010	300000				15,170.00	Services 363.200
	2010	300000				68.39	Flow Meas. 364.200
	2010	300000				17,577.00	Rec. Wells 370.300
	2010	300000				1,340.24	Pumps 371.300
	2010	300000				96,097.00	Treat. & Disp. 380.400
	2010	300000				336.00	Plant Sewer 381.400
	2010	300000				450.00	Other Eqpt. 389.600
	2010	300000				111.62	Office Eqpt. 390.700
	2010	300000				205.61	Power Op. Eqpt. 395.700
	2010	300000				4,243.35	Power Gen 355.600
	1014	108000				(921.80)	Structures 304.300
	1014	108000				(747.73)	Structures 304.500
	1014	108000				(2,918.00)	Wells 307.200
	1014	108000				(110.16)	Supply Mains 309.200
	1014	108000				(430.80)	Power Gen 310.200
	1014	108000				(9,269.06)	Pumps 311.300
	1014	108000				(219.95)	Water Treatment 320.300
	1014	108000				(12,177.55)	Dist. Reservoirs 330.400
	1014	108000				(22,887.54)	Mains 331.400
	1014	108000				(9,663.20)	Services 333.400
	1014	108000				(8,170.69)	Meters 334.400
	1014	108000				(2,676.85)	Hydrants 335.400
	1014	108000				(11.08)	Other Eqpt. 339.200
	1014	108000				(70.86)	Office Eqpt. 340.500
	1014	108000				(25.61)	Power Op. Eqpt. 345.500
	2010	108000				(428.21)	Structures 354.700
	2010	108000				(16,806.08)	Sew - Force 360.200
	2010	108000				(86,541.50)	Sew - Gravity 361.200
	2010	108000				(11,730.29)	Services 363.200
	2010	108000				(13.23)	Flow Meas. 364.200
	2010	108000				(17,577.00)	Rec. Wells 370.300
	2010	108000				(398.25)	Pumps 371.300
	2010	108000				(96,097.00)	Treat. & Disp. 380.400
	2010	108000				(317.60)	Plant Sewer 381.400
	2010	108000				(198.85)	Other Eqpt. 389.600
	2010	108000				(73.38)	Office Eqpt. 390.700
	2010	108000				(25.61)	Power Op. Eqpt. 395.700

Completed by: Ron Frinkley
Date: 12/6/2010
Released: _____

Approved by: _____
Date: _____

	2010	108000			(583.26)		Power Gen 355.600
	1014	271303		M91583	(32,023.00)		Meters 334.400
	1014	272000			32,023.00		Meters 334.400
	2010	271303		M91583	(118,503.00)		Treat. & Disp. 380.400
	2010	272000			118,503.00		Treat. & Disp. 380.400
	3130	114000			(5,424.53)		Breeze Hill W AA
	3130	114000			8,583.91		Breeze Hill WW AA
	1014	104000		M91583	(50,436.13)		Breeze Hill W
	2010	104000		M91583	(50,436.12)		Breeze Hill WW

Completed by: Ron Frinkley
Date: 12/6/2010
Released: _____

Approved by: _____
Date: _____



General Ledger Journal Entry

Version 9 1000 lines

Company	33	Source Code	JE
Fiscal Year	2010	Desc Default	J
Acct. Period	5	Reference	
System Code	GL	Post Date	5/31/2010
JE Type	N	Auto Reverse	N
Description	Breeze Hill depreciation - acquisition thru 12/31/09		

Reset 'Add' Button

Clear Form

Result GL40.2	Journal header added - continue
Result GL40.1	Upload to GL40.1 Completed without Errors

Journal Number: 6

Send	1	row at a time				Balancing Totals	0.00	0.00	
To Company	Accounting Unit	Base Account	Sub Account	Activity	Account Category	Amount	Units	Journal Entry Line Description	
	1014	403000				288.48		Depr 304.300 thru 12/09	
	1014	403000				161.17		Depr 304.500 thru 12/09	
	1014	403000				26.05		Depr 309.200 thru 12/09	
	1014	403000				636.50		Depr 310.200 thru 12/09	
	1014	403000				36.08		Depr 311.300 thru 12/09	
	1014	403000				2,499.34		Depr 330.400 thru 12/09	
	1014	403000				2,193.00		Depr 331.400 thru 12/09	
	1014	403000				943.43		Depr 333.400 thru 12/09	
	1014	403000				3,384.16		Depr 334.400 thru 12/09	
	1014	403000				307.93		Depr 335.400 thru 12/09	
	1014	403000				14.05		Depr 339.200 thru 12/09	
	1014	403000				28.16		Depr 340.500 thru 12/09	
	1014	403000				51.40		Depr 345.500 thru 12/09	
	2010	403200				91.24		Depr 354.700 thru 12/09	
	2010	403200				1,667.30		Depr 360.200 thru 12/09	
	2010	403200				6,537.33		Depr 361.200 thru 12/09	
	2010	403200				1,197.63		Depr 363.200 thru 12/09	
	2010	403200				41.03		Depr 364.200 thru 12/09	
	2010	403200				223.37		Depr 371.300 thru 12/09	
	2010	403200				18.40		Depr 381.400 thru 12/09	

Completed by: Ron Frinkley
 Date: 12/6/2010
 Released: _____

Approved by: _____
 Date: _____

	2010	403200				75.00	Depr 389.600 thru 12/09
	2010	403200				32.83	Depr 390.700 thru 12/09
	2010	403200				51.40	Depr 395.700 thru 23/09
	2010	403200				1,060.84	Depr 355.600 thru 12/09
	1014	108000				(288.48)	Depr 304.300 thru 12/09
	1014	108000				(161.17)	Depr 304.500 thru 12/09
	1014	108000				(26.05)	Depr 309.200 thru 12/09
	1014	108000				(636.50)	Depr 310.200 thru 12/09
	1014	108000				(36.08)	Depr 311.300 thru 12/09
	1014	108000				(2,499.34)	Depr 330.400 thru 12/09
	1014	108000				(2,193.00)	Depr 331.400 thru 12/09
	1014	108000				(943.43)	Depr 333.400 thru 12/09
	1014	108000				(3,384.16)	Depr 334.400 thru 12/09
	1014	108000				(307.93)	Depr 335.400 thru 12/09
	1014	108000				(14.05)	Depr 339.200 thru 12/09
	1014	108000				(28.16)	Depr 340.500 thru 12/09
	1014	108000				(51.40)	Depr 345.500 thru 12/09
	2010	108000				(91.24)	Depr 354.700 thru 12/09
	2010	108000				(1,667.30)	Depr 360.200 thru 12/09
	2010	108000				(6,537.33)	Depr 361.200 thru 12/09
	2010	108000				(1,197.63)	Depr 363.200 thru 12/09
	2010	108000				(41.03)	Depr 364.200 thru 12/09
	2010	108000				(223.37)	Depr 371.300 thru 12/09
	2010	108000				(18.40)	Depr 381.400 thru 12/09
	2010	108000				(75.00)	Depr 389.600 thru 12/09
	2010	108000				(32.83)	Depr 390.700 thru 12/09
	2010	108000				(51.40)	Depr 395.700 thru 23/09
	2010	108000				(1,060.84)	Depr 355.600 thru 12/09
	1014	108000				2,261.76	Reverse 104 depr
	2010	108000				4,806.24	Reverse 104 depr
	1014	403000				(2,261.76)	Reverse 104 depr
	2010	403200				(4,806.24)	Reverse 104 depr

Completed by: Ron Frinkley
Date: 12/6/2010
Released: _____

Approved by: _____
Date: _____

Aqua Utilities Florida, Inc.
Docket No. 100330-WS
Audit Control No. 10-252-1-1

Audit Finding No. 2

Account Category Type Cost

PostDate	Sy Co	Account	Reference	Description	Amount	Curr	Units

Activity Group		299		OTHER METER PROJECTS		USD	
Activity		33697006970		Meter replacements		USD	00299-33697037-000033697006970
Attributes							
Account Category		110		CWIP - Payroll			
08/31/08 GL	33	6970	105020-0000	33PRALLOC CWIP PR ALLOC	72.09	USD	0 00
08/31/09 GL	33	6970	105020-0000	CWIP PR Allocation Aug 2009	55.35	USD	0 00
Acct Category Totals: 110					16.74		

Account Category		120		CWIP - Accounts Payable			
03/07/08 AP	33	6970	105030-0000	29773OXFORD PIPELINE, INC	13,458.85	USD	0.00
03/31/08 GL	33	6970	105030-0000	33CAPTRANS IND CAP TRANS	157.98	USD	0.00
03/31/08 GL	33	6970	105030-0000	RF meter inventory to actual	41,695.94	USD	0.00
05/31/08 GL	33	6970	105030-0000	Addl ERC charges	21,060.68	USD	0.00
08/31/08 GL	33	6970	105030-0000	33MIS Neptune Technology tax	1,539.16	USD	0.00
08/31/08 GL	33	6970	105030-0000	33CAPTRANS IND CAP TRANS	13.43	USD	0.00
02/28/09 GL	33	6970	105030-0000	33METER RF Meter Labor Alloc	925.42	USD	0.00
02/28/09 GL	33	6970	105030-0000	33METER RF Meter Alloc	13,539.71	USD	0.00
02/28/09 GL	33	6970	105030-0000	33METER RF Meter Alloc	13,539.71	USD	0.00
02/28/09 GL	33	6970	105030-0000	33METER RF Meter Alloc	13,484.66	USD	0.00
08/31/09 GL	33	6970	105030-0000	Correct JE N-59 Feb 09 for co	584.47	USD	0.00
08/31/09 GL	33	6970	105030-0000	Aug 09 Indirect Transportation	8.44	USD	0.00
08/31/10 GL	33	1019	105030-0000	Reverse 2/09 Meter Labor Alloc	925.42	USD	0.00
08/31/10 GL	33	1019	105030-0000	Reallocate Meter Corp Labor Co	1,077.00	USD	0.00
08/31/10 GL	33	1019	105030-0000	Meter ERT cost allocation	22.02	USD	0.00
08/31/10 GL	33	1019	105030-0000	Meter and Materials Allocation	80.23	USD	0.00
08/31/10 GL	33	1019	105030-0000	Neptune Inv N232207 5/8	71.03	USD	0.00
Acct Category Totals: 120					92,068.07		

Account Category		150		CWIP - General Overhead			
03/31/08 PM	33	6970	105060-0000	MONTH 03 PAAM GL OH Trans	54.73	USD	0.00
05/31/08 PM	33	6970	105060-0000	MONTH 05 PAAM GL OH Trans	17.96	USD	0.00
08/31/08 PM	33	6970	105060-0000	MONTH 08 PAAM GL OH Trans	2.05	USD	0.00
02/28/09 PM	33	6970	105060-0000	MONTH 02 PAAM GL OH Trans	10.55	USD	0.00
Acct Category Totals: 150					85.29		

Account Category		160		CWIP - Payroll Overhead			
08/31/08 PM	33	6970	105070-0000	MONTH 08 PAAM GL OH Trans	34.46	USD	0.00
08/31/09 GL	33	6970	105070-0000	Cap benefits & comp (PAAM)	26.46	USD	0.00
Acct Category Totals: 160					60.92		

Account Category		900		CWC - Close CWIP TO PLANT			

16.74

13,458.85 USD

157.98 USD

41,695.94 USD

21,060.68 USD

1,539.16 USD

13.43 USD

925.42 USD

13,539.71 USD

13,539.71 USD

13,484.66 USD

584.47 USD

8.44 USD

925.42 USD

1,077.00 USD

22.02 USD

80.23 USD

71.03 USD

92,068.07

54.73 USD

17.96 USD

2.05 USD

10.55 USD

85.29

34.46 USD

26.46 USD

60.92

330.00

524.86

1*

Account Category Type Cost

PostDate	By Co.	Account	Reference	Description	Amount	Curr	Units

Activity Group		299		OTHER METER PROJECTS		USD	
Activity		33697006970		Meter replacements		USD	00299-33697017-000033697006970
Attributes							
Account Category		900		CWC - Close CWIP TO PLANT			
04/30/08	PM	33 6970	105090-0000	MONTH 04 PAAM GL Asset Addition	55,367	50-USD	0 00
07/31/08	PM	33 6970	105090-0000	MONTH 07 PAAM GL Asset Addition	21,078	64-USD	0 00
10/31/08	PM	33 6970	105090-0000	MONTH 10 PAAM GL Asset Addition	1,661	19-USD	0 00
10/31/08	PM	33 6970	105090-0000	MONTH 10 PAAM GL Asset Addition	1,661	19-USD	0 00
10/31/08	PM	33 6970	105090-0000	MONTH 10 PAAM GL Asset Addition	1,661	19 USD	0 00
05/31/09	PM	33 6970	105090-0000	MONTH 05 PAAM GL Asset Addition	14,420	63-USD	0 00
12/31/09	PM	33 6970	105090-0000	MONTH 12 PAAM GL Asset Addition	674	72 USD	0.00
Acct Category Totals: 900 CWC - Close CWIP TO PLANT					91,853	24-	
Activity Totals : 33697006970 Meter replacements					324	86	
Activity Grp Totals : 299 OTHER METER PROJECTS					324	86	
Report Totals					324	86	

Handwritten notes:
 55,367 50-USD (A)
 21,078 64-USD
 1,661 19-USD
 1,661 19-USD
 1,661 19 USD
 = 14,420 63-USD
 674 72 USD

 91,853 24-

 324 86

 324 86

 324 86



Aqua Utilities Florida, Inc.
Journal Entry

Co.	Period	JE Type	Description					
33	May-08	N	RF meter inventory to actual					
	Co	Acctg Unit	Account	Activity	Acct Cat	Source Code	Dollar Amount	
1	33	9001	151010			JE	(200,070.04)	RF meter installation
2	33	6405	105030	33640500127		JE	31,246.08	RF meter installation
3	33	6407	105030	33640700311		JE	131.29	RF meter installation
4	33	6413	105030	33641306413		JE	31,771.23	RF meter installation
5	33	6417	105030	33641700147		JE	131.29	RF meter installation
6	33	6418	105030	33641800309		JE	23,237.63	RF meter installation
7	33	6964	105030	33696400123		JE	48,898.41	RF meter installation
8	33	6420	105030	33642006420		JE	377.09	RF meter installation
9	33	6421	105030	33642100558		JE	15,623.04	RF meter installation
10	33	6428	105030	33642800557		JE	3,312.84	RF meter installation
11	33	6423	105030	33642306423		JE	45,341.14	RF meter installation
12	33	9001	151010			JE	92.28	Corp Temp help RF project
13	33	9001	174000			JE	(92.28)	Corp Temp help RF project
14	33	9001	151010			JE	(214,395.96)	Addl ERC charges
15	33	6597	105030	33659701023		JE	3,656.98	Addl ERC charges
16	33	6456	105030	33645606456		JE	60,802.80	Addl ERC charges
→ 17	33	6970	105030	33697006970		JE	21,060.68	Addl ERC charges ←
18	33	6407	105030	33640700311		JE	5,375.32	Addl ERC charges
19	33	6409	105030	33640906409		JE	4,890.66	Addl ERC charges
20	33	6556	105030	33655606556		JE	4,890.66	Addl ERC charges
21	33	6595	105030	33659506595		JE	8,988.24	Addl ERC charges
22	33	6414	105030	33641406414		JE	1,277.74	Addl ERC charges
23	33	6416	105030	33641606416		JE	2,687.66	Addl ERC charges
24	33	6417	105030	33641700147		JE	6,432.76	Addl ERC charges
25	33	6419	105030	33641906419		JE	4,185.70	Addl ERC charges
26	33	6561	105030	33656100310		JE	1,850.52	Addl ERC charges
27	33	6964	105030	33696400123		JE	7,137.72	Addl ERC charges
28	33	6420	105030	33642006420		JE	69,923.22	Addl ERC charges
29	33	6422	105030	33642206422		JE	440.60	Addl ERC charges
30	33	6428	105030	33642800557		JE	10,794.70	Addl ERC charges
							0.00	
TOTAL JOURNAL ENTRY AMOUNT								
Completed by:		Joan Miller		Approved by:		Bob Connell		
Phone:		(941) 907-7444		Phone:		(351) 435-4040		
Date:		05/31/08		Date:		05/31/08		

For detail support - see attachment

Journal Reference # N-28 Released _____

Handwritten signature and date:
JW 6/1/08

Handwritten note: scanned 6/1/08 - added to EC.

Handwritten mark: 90

AU	System Name	Change-outs thru 5/30/08 via Oxford Invoices & SS pickup (JE)	Activity #	Description
6405	Carlton Village	238	33640500127	Blanket meter connections
6407	Fern Terrace	1	33640700311	Blanket meter connections
6413	Imperial Terrace	242	33641306413	Blanket meter replacements
6417	Picciola Island	1	33641700147	Blanket meter connections
6418	Piney Woods	177	33641800309	Blanket meter connections
6964	Sarasota	143	33696400123	Blanket meter connections - Sarasota
6420	Silver Lake/Western Shores	2	33642006420	Blanket meter replacements
6421	Skycrest	119	33642100558	Blanket meter replacements
6426	Tangerine	20	33642600557	Blanket meter replacements
6423	Valencia Terrace	341	33642306423	Blanket meter replacements
		<u>1,284</u>		

cost per unit at time of JE Based on meter size calculation

Cost per meter based on invoice including installation materials by meter size			
5/8 x 3/4	1	1 1/2	2
131.29	188.55	300.95	363.99
238	1	1 1/2	2
1			
242			
1			
177			
	2		50
			93
119			
8	12		
331	10		

AU	System Name	Change-outs thru 5/30/08 via Oxford Invoices & SS pickup (JE)		Activity #	Description
6405	Carlton Village	238	0	33640500127	Blanket meter connections
6407	Fern Terrace	1	0	33640700311	Blanket meter connections
6413	Imperial Terrace	242	0	33641306413	Blanket meter replacements
6417	Picciola Island	1	0	33641700147	Blanket meter connections
6418	Piney Woods	177	0	33641800309	Blanket meter connections
6964	Sarasota	143	0	33696400123	Blanket meter connections - Sarasota
6420	Silver Lake/Western Shores	2	0	33642006420	Blanket meter replacements
6421	Skycrest	119	0	33642100558	Blanket meter replacements
6426	Tangerine	20	0	33642600557	Blanket meter replacements
6423	Valencia Terrace	341	0	33642306423	Blanket meter replacements
		<u>1,284</u>			

Meter cost analysis as of 6/3/08

Cost per meter based on invoice including installation materials by meter size			
5/8 x 3/4	1	1 1/2	2
131.29	188.55	300.95	363.99
31,246.08	-	-	-
131.29	-	-	-
31,771.23	-	-	-
131.29	-	-	-
23,237.63	-	-	-
-	-	15,047.32	33,851.09
-	377.09	-	-
15,623.04	-	-	-
1,050.29	2,262.55	-	-
43,455.68	1,885.46	-	-
<u>146,646.52</u>	<u>4,525.11</u>	<u>15,047.32</u>	<u>33,851.09</u>
			<u>200,070.04</u>

AU	System Name	Change-outs thru 3/31/08 via Oxford Invoices & SS pickup (JE)	Activity #	Description
6597	48 Estates	83	33659701023	Blanket meter replacements
6456	Chuluota	1380	33645606456	Blanket new connections
6970	Fairways @ Mt Plymouth	478	33697006970	Blanket meter replacements
6407	Fern Terrace	122	33640700311	Blanket meter connections - Fern Terrace
6409	Grand Terrace	111	33640906409	Blanket meter replacements
6556	Haines Creek	111	33655606556	Blanket meter replacements
6595	Kings Cove	204	33659506595	Blanket meter replacements
6414	Momingview	29	33641406414	Blanket meter replacements
6416	Palms MHP	61	33641606416	Blanket meter replacements
				Blanket meter connections - Picciola
6417	Picciola Island	146	33641700147	Island W
6419	Quail Ridge	95	33641906419	Blanket meter replacements
				Blanket meter connections - Ravenswood
6561	Ravenswood	43	33656100310	W
6964	Sarasota	82	33696400123	Blanket meter connections - Sarasota
6420	Silver Lake/Western Shores	1587	33642006420	Blanket meter replacements
6422	Stone Mountain	10	33642206422	Blanket meter replacements
6428	Tangerine	245	33642800557	Blanket meter replacements
		<u>4,787</u>		

cost per unit at time of JE Based on meter size calculation

Additional Cost Associated to ERC's Meter Service				
Cost per meter based on Invoice Including Installation materials by meter size				
	44.06	44.06	44.06	44.06
5/8 x 3/4	1	1 1/2	2	
83				
1,380				
478				
122				
111				
111				
204				
29				
61				
146				
95				
42				
50	100	6	6	
1,495	90	2		
10				
245				

AU	System Name	Change-outs thru 3/31/08 via Oxford Invoices & SS pickup (JE)		Activity #	Description
6597	48 Estates	83	3,656.96	33659701023	Blanket meter replacements
6456	Chuluota	1380	60,802.80	33645606456	Blanket new connections
6970	Fairways @ Mt Plymouth	478	21,060.68	33697006970	Blanket meter replacements
					Blanket meter connections - Fern Terrace
6407	Fern Terrace	122	5,375.32	33640700311	W
6409	Grand Terrace	111	4,890.66	33640906409	Blanket meter replacements
6556	Haines Creek	111	4,890.66	33655606556	Blanket meter replacements
6595	Kings Cove	204	8,988.24	33659506595	Blanket meter replacements
6414	Momingview	29	1,277.74	33641406414	Blanket meter replacements
6416	Palms MHP	61	2,687.66	33641606416	Blanket meter replacements
					Blanket meter connections - Picciola
6417	Picciola Island	146	6,432.76	33641700147	Island W
6419	Quail Ridge	95	4,185.70	33641906419	Blanket meter replacements
					Blanket meter connections - Ravenswood
6561	Ravenswood	43	1,850.52	33656100310	W
6964	Sarasota	82	7,137.72	33696400123	Blanket meter connections - Sarasota
6420	Silver Lake/Western Shores	1587	69,923.22	33642006420	Blanket meter replacements
6422	Stone Mountain	10	440.60	33642206422	Blanket meter replacements
6428	Tangerine	245	10,794.70	33642800557	Blanket meter replacements
		<u>4,787</u>	<u>214,395.96</u>		

Cost per meter based on Invoice Including Installation materials by meter size				
	44.06	44.06	44.06	44.06
5/8 x 3/4	1	1 1/2	2	
3,656.96	-	-	-	3,656.96
60,802.80	-	-	-	60,802.80
21,060.68	-	-	-	21,060.68
5,375.32	-	-	-	5,375.32
4,890.66	-	-	-	4,890.66
4,890.66	-	-	-	4,890.66
8,988.24	-	-	-	8,988.24
1,277.74	-	-	-	1,277.74
2,687.66	-	-	-	2,687.66
6,432.76	-	-	-	6,432.76
4,185.70	-	-	-	4,185.70
1,850.52	-	-	-	1,850.52
2,203.00	4,406.00	264.36	264.36	7,137.72
69,923.22	3,965.40	88.12	-	69,923.22
440.60	-	-	-	440.60
10,794.70	-	-	-	10,794.70
<u>205,407.72</u>	<u>8,371.40</u>	<u>352.48</u>	<u>264.36</u>	<u>214,395.96</u>

CHECK REQUEST

TO ACCOUNTING DEPARTMENT

PLEASE ISSUE WIRE TO:

VENDOR NO # 14282

Vendor Name Careera Express - King of Prussia
(Complete lines 2 to 5 if a vendor number is not known)

Wire Info:

Business Purpose: Temp help Verian Brotzman Florida Project
week ending 03/23/08

Requested By: Debbie Savage

Supervisor's Approval

Invoice No. 1009-0500025114

Manager/Officer Approval *[Signature]*

Invoice Date 3/24/2008

Special instructions

Invoice Due Date 4/4/2008

Amount \$ 653.54

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval

Controller

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
33	9001	174000		653.54	
TOTAL				653.54	

[Handwritten initials]

Account	151010-0000	Plant	Begin	Balance	74,843.26
2 AP	2/28/2008	22358Sunstate Meter	N	22 AD	16,326.15
2 AP	2/28/2008	22358Sunstate Meter	N	22 AD	1,091.89
2 AP	2/28/2008	22358Sunstate Meter	N	22 AD	8,774.87
2 AP	2/28/2008	22358Sunstate Meter	N	22 AD	5,161.66
2 AP	2/28/2008	32941HD SUPPLY	N	22 AD	1,852.92
2 AP	2/29/2008	16033NEPTUNE	N	18 AD	88,772.55
2 AP	2/29/2008	16033NEPTUNE	N	18 AD	89,364.37
2 AP	2/29/2008	12370BURHILL	N	23 AD	14,628.00
2 AP	2/29/2008	911ROADWAY EXP	N	23 AD	468.17
2 AP	2/29/2008	14283CAREERS EXP	I	150003 AD	731.78
2 AP	2/29/2008	14283CAREERS EXP	I	150003 AD	819.38
2 AP	2/29/2008	14283CAREERS EXP	I	150003 AD	659.75
2 AP	2/29/2008	14283CAREERS EXP	I	150003 AD	650.93
2 AP	2/29/2008	14283CAREERS EXP	I	150003 AD	810.15
2 AP	2/29/2008	14283CAREERS EXP	I	150003 AD	923.06
3 AP	3/20/2008	32941HD SUPPLY		22 AD	1,185.21
3 AP	3/20/2008	32941HD SUPPLY		22 AD	1,243.89
3 AP	3/20/2008	32941HD SUPPLY		22 AD	27.29
3 AP	3/20/2008	32941HD SUPPLY		22 AD	1,164.37
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	2,684.18
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	6,423.64
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	17,595.00
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	2,576.61
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	1,478.47
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	1,454.84
3 AP	3/26/2008	22358Sunstate Meter	N	25 AD	7,957.07
3 AP	3/31/2008	14545ITRON, INC	N	5 AD	87,110.72
3 AP	3/31/2008	14545ITRON, INC	N	5 AD	75,461.36
3 AP	3/31/2008	14545ITRON, INC	N	5 AD	5,277.54
3 AP	3/31/2008	16033NEPTUNE	N	5 AD	39,757.99
3 AP	3/31/2008	14283CAREERS	N	5 AD	813.16
3 AP	3/31/2008	14545ITRON, INC	N	5 AD	148,625.99
3 AP	3/31/2008	14545ITRON, INC	N	27 AD	50,211.26
3 AP	3/31/2008	16033NEPTUNE	N	27 AD	31,202.27
3 AP	3/31/2008	16033NEPTUNE	N	27 AD	150,682.75
3 AP	3/31/2008	16033NEPTUNE	N	27 AD	39,126.09
3 AP	3/31/2008	16033NEPTUNE	N	27 AD	156,710.06
3 AP	3/31/2008	14545ITRON, INC	N	30 AD	89,235.47
3 AP	3/31/2008	14283CAREERS EXP	I	150001 AD	812.94
3 AP	3/31/2008	14283CAREERS EXP	I	150006 AD	812.33
					<u>1,225,509.39</u>

March

3 GL	3/31/2008 RF meter project_Tem	45 JE	(7,033.48)	Temp payroll to 33-9001-174000	JE-46
3 GL	3/31/2008 RF inventory	46 JE	(438,094.06)	JE to move out of inventory - meters&installation parts	JE-45
3 GL	3/31/2008 RF project_des	48 JE	(5,277.54)	JE to move out of inventory - Itron Desk dock locations	JE-48
			<u>(450,405.08)</u>		
			<u>775,104.31</u>		

4 AP	4/2/2008 22358Sunstate Meter	1 AD	1,686.70	Install parts	
4 AP	4/30/2008 14545ITRON, INC	18 AD	144,402.92	2448 ERW 60W proinline connector	58.99
4 AP	4/30/2008 14283CAREERS	150001 AD	745.82	JE to move to 33-9001-174000	
5 AP	5/31/2008 14545ITRON, INC	11 AD	152,907.40	2592 ERW 60W proinline connector	58.99
5 AP	5/13/2008 22358Sunstate Meter	12 AD	1,612.78	Install parts	
5 AP	5/13/2008 22358Sunstate Meter	12 AD	3,095.53	Install parts	
5 AP	5/13/2008 32941HD SUPPLY N	12 AD	37.45	Install parts	
5 AP	5/13/2008 32941HD SUPPLY N	12 AD	160.50	Install parts	
5 AP	5/13/2008 22358Sunstate Meter	12 AD	2,302.47	Install parts	
5 AP	5/13/2008 32941HD SUPPLY N	12 AD	386.95	Install parts	
5 AP	5/13/2008 32941HD SUPPLY N	12 AD	26.84	Install parts	
5 AP	5/13/2008 22358Sunstate Meter	12 AD	2,527.93	Install parts	
5 AP	5/13/2008 32941HD SUPPLY N	12 AD	252.73	Install parts	
5 AP	5/20/2008 22358Sunstate Meter	16 AD	724.84	Install parts	
5 JE	5/31/2008 N	26	2,638.20	5 Itron Desk Dock - Stacy to locate where they live	
5 JE	5/31/2008 N	26	(653.54)	JE to move to 33-9001-174000 (incorrect amount)	JE-N26 APRIL
			<u>312,855.52</u>	5045 ERW 60W proinline connector	

<u>1,087,959.83</u>
(92.17) JE to move to 33-9001-174000 (balance of N-26 amount)
(200,070.04) JE to move to RF meters to actual installation systems
(214,395.96) JE to move to RF meters to additional ERC charges to initial JE N45(March)
(103,725.04) JE to move to RF meters to additional ERC charges to initial JE Dec 2007
<u>569,676.62</u>

As of 6/3/08 use this schedule for additional charges to prior adjustments				
ECW 60W pro inline connector	59.02	59.02	59	59.02
CFG or brass w/ dust cap	10.03	10.03	10	10.03
Total	69.05	69.05	69	69.05
Prior cost per unit	24.99	24.99	25	24.99
Difference in cost per unit additional	44.06	44.06	44	44.06

Account Category Type: Cost

Date	By Co	Account	Reference	Description	Amount	Curr	Units

City Group	:	299		OTHER METER PROJECTS		USD	
City	:	33697006970		Meter replacements		USD	00299-33697037-000033697006970
Account Category	:	110		CWIP - Payroll			
1008 GL	33	6970	105020-0000	33PRALLOC CWIP PR ALLOC	72.09	USD	0.00

Category Totals:	110			CWIP - Payroll	72.09		

1008 AP	33	6970	105030-0000	29773OXFORD PIPELINE, INC.	13,458.85	USD	0.00
1008 GL	33	6970	105030-0000	33CAPTRANS IND CAP TRANS	157.98	USD	0.00
1008 GL	33	6970	105030-0000	RF meter inventory to actual	41,695.94	USD	0.00
1008 GL	33	6970	105030-0000	Addl ERC charges	21,060.68	USD	0.00
1008 GL	33	6970	105030-0000	33MIS Neptune Technology tax	1,539.16	USD	0.00
1008 GL	33	6970	105030-0000	33CAPTRANS IND CAP TRANS	33.43	USD	0.00

Category Totals:	120			CWIP - Accounts Payable	77,926.04		

1008 PM	33	6970	105060-0000	MONTH 03 PAAM GL OH Trans	54.73	USD	0.00
1008 PM	33	6970	105060-0000	MONTH 05 PAAM GL OH Trans	17.96	USD	0.00
1008 PM	33	6970	105060-0000	MONTH 08 PAAM GL OH Trans	2.05	USD	0.00

Category Totals:	150			CWIP - General Overhead	74.74		

1008 PM	33	6970	105070-0000	MONTH 08 PAAM GL OH Trans	34.46	USD	0.00

Category Totals:	160			CWIP - Payroll Overhead	34.46		

1008 PM	33	6970	105090-0000	MONTH 04 PAAM GL Asset Addition	55,367.50	USD	0.00
1008 PM	33	6970	105090-0000	MONTH 07 PAAM GL Asset Addition	21,078.64	USD	0.00

Category Totals:	900			CWC - Close CWIP TO PLANT	76,446.14		

City Totals	:	33697006970		Meter replacements	1,661.19		

City Grp Totals	:	299		OTHER METER PROJECTS	1,661.19		

City Totals	:				1,661.19		

Co.	Period	JE Type	Description			
33	Aug-08	N	Accrue sales tax on RF Meters for change out program			
Co.	Acctg Unit	Account	Activity	Acct. Cat.	Dollar Amount	NOTES
1	33	9001	231005	N/A	(16,100.00)	Neptune Technology tax
2	33	6589	105030	33658900308	1,494.08	Neptune Technology tax
3	33	6933	105030	33693306933	231.84	Neptune Technology tax
4	33	6403	105030	33640300178	937.02	Neptune Technology tax
5	33	6577	105030	33657700125	5,808.88	Neptune Technology tax
6	33	6423	105030	33642306423	872.62	Neptune Technology tax
7	33	6597	105030	33659701023	9.66	Neptune Technology tax
8	33	6405	105030	33640500127	25.76	Neptune Technology tax
9	33	6456	105030	33645606456	173.88	Neptune Technology tax
10	33	6406	105030	33640606406	3.22	Neptune Technology tax
11	33	6410	105030	33641006410	6.44	Neptune Technology tax
12	33	6413	105030	33641306413	6.44	Neptune Technology tax
13	33	6595	105030	33659506595	3.22	Neptune Technology tax
14	33	6434	105030	33643406434	12.88	Neptune Technology tax
15	33	6414	105030	33641406414	6.44	Neptune Technology tax
16	33	6429	105030	33642900143	1,510.18	Neptune Technology tax
17	33	6416	105030	33641606416	3.22	Neptune Technology tax
18	33	6417	105030	33641700147	6.44	Neptune Technology tax
19	33	6418	105030	33641800309	3.22	Neptune Technology tax
20	33	6419	105030	33641906419	6.44	Neptune Technology tax
21	33	6561	105030	33656100310	3.22	Neptune Technology tax
22	33	6562	105030	33656206562	3.22	Neptune Technology tax
23	33	6964	105030	33696400123	557.06	Neptune Technology tax
24	33	6448	105030	33644806448	3.22	Neptune Technology tax
25	33	6420	105030	33642006420	25.76	Neptune Technology tax
26	33	6596	105030	33659606596	3.22	Neptune Technology tax
27	33	6471	105030	33647100126	35.42	Neptune Technology tax
28	33	6564	105030	33656406564	12.88	Neptune Technology tax
29	33	6469	105030	33646906469	850.08	Neptune Technology tax
30	33	6423	105030	33642306423	286.58	Neptune Technology tax
31	33	6425	105030	33642506425	6.44	Neptune Technology tax
32	33	6970	105030	33697006970	1,539.16	Neptune Technology tax
33	33	6595	105030	33659506595	656.88	Neptune Technology tax
34	33	6414	105030	33641406414	93.38	Neptune Technology tax
35	33	6420	105030	33642006420	901.60	Neptune Technology tax
36	33			N/A		
TOTAL JOURNAL ENTRY AMOUNT					0.00	

RECEIVED
AUG 29 2008
Florida Inc.

Completed by: Ron Frinkley	Approved by: Bob Cornell
Phone: 352-435-4032	Phone: 352-435-4040
Date: 08/28/08	Date: 08/28/08

Journal Reference #

17

Released

COPY

08/28/08

AQUA UTILITIES FLORIDA, INC.
 RF METER CHANGE OUT PROGRAM
 SALES TAX ACCRUAL

Neptune Technology Group, Inc.
 Invoice N141940
 Dated 01/23/07

Total Amount	267,500.00	Unit Cost	53.50
Meters Purchased	5,000		
Florida Sales Tax 6%	16,050.00		
Lake County Tax 1%	50.00	limited to first \$5K	
Total Sales Tax due	<u>16,100.00</u>		3.22

Distribution on invoice payment:

System	Co.	AU	Account	Activity No.	Meters	Sales Tax
Lake Josephine	33	6589	105030	33658900308	464	1,494.08
Sebring Lakes	33	6933	105030	33693306933	72	231.84
Leisure Lakes	33	6403	105030	33640300178	291	937.02
Ocala Oaks	33	6577	105030	33657700125	1,804	5,808.88
Valencia Terrace	33	6423	105030	33642306423	271	872.62
Inventory	33	9001	151010		2,098	6,755.56
					<u>5,000</u>	<u>16,100.00</u>

Allocation per JE 19 in Dec. 2007:

48 Estates	33	6597	105030	33659701023	3	9.66
Carlton Village	33	6405	105030	33640500127	8	25.76
Chuluota	33	6456	105030	33645606456	54	173.88
East Lake Harris	33	6406	105030	33640606406	1	3.22
Hobby Hills	33	6410	105030	33641006410	2	6.44
Imperial MHP	33	6413	105030	33641306413	2	6.44
Kings Cove	33	6595	105030	33659506595	1	3.22
Lake Gibson	33	6434	105030	33643406434	4	12.88
Momingview	33	6414	105030	33641406414	2	6.44
Palm Terrace	33	6429	105030	33642900143	469	1,510.18
Palms MHP	33	6416	105030	33641606416	1	3.22
Picciola Island	33	6417	105030	33641700147	2	6.44
Piney Woods	33	6418	105030	33641800309	1	3.22
Quail Ridge	33	6419	105030	33641906419	2	6.44
Ravenswood	33	6561	105030	33656100310	1	3.22
Rosalie Oaks	33	6562	105030	33656206562	1	3.22
Sarasota	33	6964	105030	33696400123	173	557.06
Silver Lake Oaks	33	6448	105030	33644806448	1	3.22
Silver Lake / Western Shores	33	6420	105030	33642006420	8	25.76
Summit Chase	33	6596	105030	33659606596	1	3.22
Sunny Hills	33	6471	105030	33647100126	11	35.42
The Woods	33	6564	105030	33656406564	4	12.88
Tomoka / Twin Rivers	33	6469	105030	33646906469	264	850.08
Valencia Terrace (additional meters)	33	6423	105030	33642306423	89	286.58
Venetian Village	33	6425	105030	33642506425	2	6.44
Inventory	33	9001	151010		991	3,191.02
					<u>2,098</u>	<u>6,755.56</u>

March 2008 inventory issues per Joan Miller's research:

Fairways	33	6970	105030	33697006970	478	1,539.16
Kings Cove	33	6595	105030	33659506595	204	656.88
Momingview	33	6414	105030	33641406414	29	93.38
Western Shores	33	6420	105030	33642006420	280	901.60
				Total	<u>991</u>	<u>3,191.02</u>

1 Vendor Name: Report Technology Group

(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info. _____
 3 _____
 4 _____
 5 _____

6 Business Purpose: Water meters for RF implementation- Florida

Requested By: <u>Debbie Savage</u>	Supervisor's Approval _____
Invoice No. <u>N141840</u>	Manager/Officer Approval <u>[Signature]</u>
Invoice Date <u>1/23/2007</u>	Special Instructions <input type="checkbox"/>
Invoice Due Date <u>2/23/2007</u>	
Amount \$ <u>287,500.00</u>	
Accounting Approval _____	Controller _____

Use of this form is governed by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
33	6667	105030	Arrendondo Ea	0.00	33656706567
33	6668	105030	Arrendondo Farm	0.00	33656806568
33	6401	105030	Kingwood	0.00	33640106401
33	6402	105030	Oakwood	0.00	33640206402
33	6555	105030	Castle Lake	0.00	33655520555
33	6557	105030	Kerrwood N	0.00	33655706557
33	6557	105030	Meadows	0.00	33655906559
33	6580	105030	Pine Valley	0.00	33656006560
33	6583	105030	West Citrus	0.00	33656306563
33	6582	105030	Lake Suzy	0.00	33658200182
33	6600	105030	Peace River	0.00	33660006600
33	6588	105030	Lake Josephine	24,824.00	33658900308
33	6933	105030	Sebrina Lake	3,852.00	33693306933
33	6463	105030	Leisure Lake	18,868.50	33640300178
33	6577	105030	Ocala Oaks	86,514.00	33657700126
33	6423	105030	WALOPOLA Lake Temoka	14,498.50	33642306423
33	6966	105030	Water Inventory	112,749.00	33696600166
TOTAL				\$287,500.00	

464
72
291
1,804
271
2098

INVOICE ATTACHED

SALES TAX WAS NOT BILLED BY VENDOR OR ACCRSED WHEN PAID.

rcpn141840 XLE

5,000

Neptune Technology Group Inc
 P. O. Box 932967
 Atlanta GA 31193-2957
 Credit Department: 1-800-633-8754

SHIP TO: 00031858
 AQUA FLORIDA
 1100 THOMAS AVENUE
 LEESBURG, FL 34748
 USA

LAKE 190

BILL TO: 16641700

AQUA AM - PHILADELPHIA SUB
 ATTN: DEBBIE SAVAGE
 700 WEST SPROUL ROAD
 SPRINGFIELD, PA 19064
 USA

INVOICE	
NUMBER N141940	REVISION 1
DATE 01/23/07	PAGE 1 of 1
PURCHASE ORDER NUMBER 15161-0000	
CUSTOMER NUMBER 16641700	SALES ORDER NUMBER S138834

REMARKS:

COMMENTS:
 ATTN: JERRY CONNOLLY CALL 24 HRS PRIOR TO DELIVERY 352-435-4033

LINE NO.	ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED AMT.
1	ED2B31R7G8S718	5/BX3/4 T-10 PLS 302 PROREAD PTT GAL 6WHL W/O Serial# 56582002 - 56587001	0.0	53.50	267.50
		<i>TAX</i>			<i>\$16,050.00</i>
		<i>FL 6%</i>			<i>50.00</i>
		<i>LAKE 1%</i>			<i>* \$16,100.00</i>
		<i>* \$5K LIMITATION</i>			
Non-Taxable:		\$ 267,500.00	Line Total:	\$ 267,500	
			Total:	\$ 267,500	

RECEIVED
 JAN 30 2007
 BY: _____

RECEIVED
 FEB 13 2007
 ACCOUNTS PAYABLE

Customer Copy

3/01

Account Category Type: Cost

PostDate	Sy	Co	Account	Reference	Description	Amount	Curr	Units	
Activity Group : 299 OTHER METER PROJECTS USD Activity : 33697006970 Meter replacements USD 00299-33697037-000033697006970 Account Category : 110 CWIP - Payroll 08/31/08 GL 33 6970 105020-0000 33PRALLOC CWIP PR ALLOC 72.09 USD 0.00									
Acct Category Totals: 110						CWIP - Payroll		72.09	
03/07/08	AP	33	6970	105030-0000	297730XFORD PIPELINE, INC.	13,458.85	USD	0.00	
03/31/08	GL	33	6970	105030-0000 33CAPTRANS	IND CAP TRANS	157.98	USD	0.00	
03/31/08	GL	33	6970	105030-0000	RF meter inventory to actual	41,695.94	USD	0.00	
05/31/08	GL	33	6970	105030-0000	Addl ERC charges	21,060.68	USD	0.00	
08/31/08	GL	33	6970	105030-0000 33MIS	Neptune Technology tax	1,539.16	USD	0.00	
08/31/08	GL	33	6970	105030-0000 33CAPTRANS	IND CAP TRANS	13.43	USD	0.00	
02/28/09	GL	33	6970	105030-0000 33METER	RF Meter Labor Alloc	925.42	USD	0.00	
02/28/09	GL	33	6970	105030-0000 33METER	RF Meter Alloc	13,539.71	USD	0.00	
02/28/09	GL	33	6970	105030-0000 33METER	RF Meter Alloc	13,539.71	USD	0.00	
02/28/09	GL	33	6970	105030-0000 33METER	RF Meter Alloc	13,484.66	USD	0.00	
Acct Category Totals: 120						CWIP - Accounts Payable		92,336.12	
03/31/08	PM	33	6970	105060-0000 MONTH 03	PAAM GL OH Trans	54.73	USD	0.00	
05/31/08	PM	33	6970	105060-0000 MONTH 05	PAAM GL OH Trans	17.96	USD	0.00	
08/31/08	PM	33	6970	105060-0000 MONTH 08	PAAM GL OH Trans	2.05	USD	0.00	
02/28/09	PM	33	6970	105060-0000 MONTH 02	PAAM GL OH Trans	10.55	USD	0.00	
Acct Category Totals: 150						CWIP - General Overhead		85.29	
08/31/08	PM	33	6970	105070-0000 MONTH 08	PAAM GL OH Trans	34.46	USD	0.00	
Acct Category Totals: 160						CWIP - Payroll Overhead		34.46	
04/30/08	PM	33	6970	105090-0000 MONTH 04	PAAM GL Asset Addition	55,367.50	USD	0.00	
07/31/08	PM	33	6970	105090-0000 MONTH 07	PAAM GL Asset Addition	21,078.64	USD	0.00	
10/31/08	PM	33	6970	105090-0000 MONTH 10	PAAM GL Asset Addition	1,661.19	USD	0.00	
10/31/08	PM	33	6970	105090-0000 MONTH 10	PAAM GL Asset Addition	1,661.19	USD	0.00	
10/31/08	PM	33	6970	105090-0000 MONTH 10	PAAM GL Asset Addition	1,661.19	USD	0.00	
Acct Category Totals: 900						CWC - Close CWIP TO PLANT		78,107.33	
Activity Totals : 33697006970						Meter replacements		14,420.63	
Activity Grp Totals : 299						OTHER METER PROJECTS		14,420.63	
Report Totals :								14,420.63	

14,410.08

2

Co.	Sys	Year	Period	Journal	Hold Code	Journal Book Seq#	Trans Date Posting Date	Units (Dr) (Cr)	Base Amount (Dr) (Cr)	Reversing (Dr) (Cr)
33	GL	2009	2	N-	54-00		03/11/09 02/28/09	0.00 0.00	31,407.97 31,407.97	0.00 0.00

Allocate labor to P U
RF Meter Installation
BLLM
2/09

AU	System Name	County	Total 2008 Installed In 2007	Total 2008 System 2/2/09	Pct of total meters Installed	Value	Activity Number	DRCR	AU	AU for upload	Account	Account for upload	Amount	Amount
6597	48 Estates	W Lake	3	83	0.0051	160.89	33658701023	DR 0033	6597	00338597	0000	105030 1050300000	160.89	160.87
6567	Arredondo Estates	W Alachua	246				33658708567	DR 0033	6567	00338567	0000	105030 1050300000		
6568	Arredondo Farms	W Alachua	369				33658808568	DR 0033	6568	00338568	0000	105030 1050300000		
6438	Beecher's Point	W Putnam		50	0.0031	96.80	33643806438	DR 0033	6438	00338438	0000	105030 1050300000	96.80	96.80
6972	Breeze Hill	W Polk		136	0.0085	267.17	33698721192	DR 0033	6972	00338972	0000	105030 1050300000	267.17	267.17
8405	Carlton Village	W Lake	8	238	0.0147	460.77	33640600127	DR 0033	6405	00338405	0000	105030 1050300000	460.77	460.77
6555	Castle Lake	W Citrus	107		6.0001	1.94	33659828251	DR 0033	6555	00338555	0000	105030 1050300000	1.94	1.94
6456	Chulucis	W Seminole	54	1,412	0.0870	2,731.72	33645806456	DR 0033	6456	00338456	0000	105030 1050300000	2,731.72	2,731.72
6406	East Lake Harris Estates	W Lake		175	0.0106	338.80	33640806406	DR 0033	6406	00338406	0000	105030 1050300000	338.80	338.80
6970	Fairways @ Mt Plymouth	W Lake		478	0.0285	925.42	33687006970	DR 0033	6970	00338970	0000	105030 1050300000	925.42	925.42
6407	Farm Terrace	W Lake		123	0.0076	236.13	33640700311	DR 0033	6407	00338407	0000	105030 1050300000	236.13	236.13
6408	Friendly Center	W Lake		31	0.0019	60.02	33640806408	DR 0033	6408	00338408	0000	105030 1050300000	60.02	60.02
6409	Grand Terrace	W Polk		193	0.0119	373.85	33643306433	DR 0033	6409	00338433	0000	105030 1050300000	373.85	373.85
6556	Haines Creek	W Lake		111	0.0068	214.90	33640806409	DR 0033	6409	00338409	0000	105030 1050300000	214.90	214.90
6462	Harmony Homes	W Lake		111	0.0068	214.90	33658806556	DR 0033	6462	00338556	0000	105030 1050300000	214.90	214.90
6440	Hermis Cove	W Seminole		61	0.0038	118.10	33648206462	DR 0033	6440	00338482	0000	105030 1050300000	118.10	118.10
6410	Hobby Hills	W Putnam		182	0.0112	352.35	33644006440	DR 0033	6410	00338410	0000	105030 1050300000	352.35	352.35
6411	Holiday Haven	W Lake	2	99	0.0061	191.87	33641006410	DR 0033	6411	00338410	0000	105030 1050300000	191.87	191.87
6413	Holiday Haven	W Lake		120	0.0074	232.32	3364128522	DR 0033	6413	00338413	0000	105030 1050300000	232.32	232.32
6413	Imperial Mobile Terrace	W Lake	2	242	0.0149	468.52	33641306413	DR 0033	6413	00338413	0000	105030 1050300000	468.52	468.52
6441	Interlachen Lake/Park Manor	W Putnam		287	0.0177	555.64	33644100144	DR 0033	6441	00338441	0000	105030 1050300000	555.64	555.64
6574	Jasmine Lakes	W Pasco		1,494	0.0921	2,892.41	33697400144	DR 0033	6574	00338574	0000	105030 1050300000	2,892.41	2,892.41
6974	Jumper Creek Manor	W Sumter		35	0.0022	67.78	33687412469	DR 0033	6974	00338974	0000	105030 1050300000	67.78	67.78
6457	Jungle Den	W Volusia		115	0.0071	222.64	33646706467	DR 0033	6457	00338467	0000	105030 1050300000	222.64	222.64
6537	Kenwood North	W Citrus	49				33655706537	DR 0033	6537	00338537	0000	105030 1050300000		
6595	Kings Cove	W Lake	1	204	0.0126	394.95	33658806595	DR 0033	6595	00338595	0000	105030 1050300000	394.95	394.95
6401	Kingswood	W Brevard	64				33640106401	DR 0033	6401	00338401	0000	105030 1050300000		
6434	Lake Gibson Estates	W Polk	4	829	0.0511	1,604.96	33643406434	DR 0033	6434	00338434	0000	105030 1050300000	1,604.96	1,604.96
6589	Lake Josephine	W Highlands	570				33658900308	DR 0033	6589	00338589	0000	105030 1050300000		
6558	Lake Osborne Estates	W Palm Beach		460	0.0264	890.57	33658806558	DR 0033	6558	00338558	0000	105030 1050300000	890.57	890.57
6582	Lake Sully	W DeSoto	561	55	0.0034	106.48	33658200182	DR 0033	6582	00338582	0000	105030 1050300000	106.48	106.48
6403	Letsure Lakes	W Highlands	291				33640300178	DR 0033	6403	00338403	0000	105030 1050300000		
6414	Morningview	W Lake	2	29	0.0018	56.14	33641406414	DR 0033	6414	00338414	0000	105030 1050300000	56.14	56.14
6402	Oakwood	W Brevard	234				33640206402	DR 0033	6402	00338402	0000	105030 1050300000		
6577	Ocala Oaks	W Marion	1804				33657700125	DR 0033	6577	00338577	0000	105030 1050300000		
6436	Orange Hill/Sugar Creek	W Polk		241	0.0148	466.58	33643606436	DR 0033	6436	00338436	0000	105030 1050300000	466.58	466.58
6444	Palm Port	W Putnam		110	0.0068	212.96	33644406444	DR 0033	6444	00338444	0000	105030 1050300000	212.96	212.96
6429	Palm Terrace	W Pasco	469	728	0.0448	1,409.42	33642900143	DR 0033	6429	00338429	0000	105030 1050300000	1,409.42	1,409.42
6416	Palms MHP	W Lake	1	61	0.0036	118.10	33641606416	DR 0033	6416	00338416	0000	105030 1050300000	118.10	118.10
6600	Piece River	W Hardee	98				33660006600	DR 0033	6600	00338600	0000	105030 1050300000		
6417	Piccola Island	W Lake	2	147	0.0091	284.59	33641700147	DR 0033	6417	00338417	0000	105030 1050300000	284.59	284.59
6560	Pine Valley	W Citrus	47				33656006560	DR 0033	6560	00338560	0000	105030 1050300000		
6418	Pinney Woods	W Lake	1	177	0.0106	342.67	33641800308	DR 0033	6418	00338418	0000	105030 1050300000	342.67	342.67
6446	Pomona Park	W Putnam		168	0.0104	325.25	33644606446	DR 0033	6446	00338446	0000	105030 1050300000	325.25	325.25
6419	Quail Ridge	W Lake	2	95	0.0059	183.82	33641906419	DR 0033	6419	00338419	0000	105030 1050300000	183.82	183.82
6561	Ravenswood	W Lake	1	43	0.0027	83.25	33656100310	DR 0033	6561	00338561	0000	105030 1050300000	83.25	83.25
6447	River Grove	W Putnam		107	0.0066	207.15	33644706447	DR 0033	6447	00338447	0000	105030 1050300000	207.15	207.15
6562	Rosalia Oaks	W Polk	1	90	0.0055	174.24	33656200562	DR 0033	6562	00338562	0000	105030 1050300000	174.24	174.24
6904	Sarasota	W Sarasota	173	1,270	0.0786	2,468.42	33690400123	DR 0033	6904	00338904	0000	105030 1050300000	2,468.42	2,468.42
6933	Sebring Lakes	W Highlands	72				33693306933	DR 0033	6933	00338933	0000	105030 1050300000		
6448	Silver Lake Oaks	W Putnam	1	43	0.0027	83.25	33644806448	DR 0033	6448	00338448	0000	105030 1050300000	83.25	83.25
6420	Silver Lake/Western Shores	W Lake	8	1,589	0.0979	3,076.33	33642006420	DR 0033	6420	00338420	0000	105030 1050300000	3,076.33	3,076.33
6421	Skycrest	W Lake		125	0.0077	242.00	33642100558	DR 0033	6421	00338421	0000	105030 1050300000	242.00	242.00
6450	St. John's Highlands	W Putnam		100	0.0062	193.60	33645006450	DR 0033	6450	00338450	0000	105030 1050300000	193.60	193.60
6422	Stone Mountain	W Lake		10	0.0006	19.36	33642206422	DR 0033	6422	00338422	0000	105030 1050300000	19.36	19.36
6596	Summit Chase	W Lake	1	216	0.0133	418.18	33659606596	DR 0033	6596	00338596	0000	105030 1050300000	418.18	418.18
6471	Sunny Hills	W Washington	11	560	0.0345	1,084.17	33647100126	DR 0033	6471	00338471	0000	105030 1050300000	1,084.17	1,084.17
6428	Tangerine	W Orange		265	0.0163	513.04	33642800357	DR 0033	6428	00338428	0000	105030 1050300000	513.04	513.04
6559	The Meadows	W Citrus	53				33655906559	DR 0033	6559	00338559	0000	105030 1050300000		
6564	The Woods	W Sumter	4				33656406564	DR 0033	6564	00338564	0000	105030 1050300000		
6459	Tomoka/Twin Rivers	W Volusia	535	65	0.0040	125.84	33645906459	DR 0033	6459	00338459	0000	105030 1050300000	125.84	125.84
6423	Valencia Terrace	W Lake	89				33642306423	DR 0033	6423	00338423	0000	105030 1050300000		
6425	Venetian Village	W Lake		267	0.0165	516.92	33642506425	DR 0033	6425	00338425	0000	105030 1050300000	516.92	516.92
6571	Village Water	W Polk		180	0.0099	309.78	33657100124	DR 0033	6571	00338571	0000	105030 1050300000	309.78	309.78
6451	Wakulla/Saratoga Harbour	W Putnam		179	0.0110	346.55	33645106451	DR 0033	6451	00338451	0000	105030 1050300000	346.55	346.55
6563	West Citrus	W Citrus	56				33656306563	DR 0033	6563	00338563	0000	105030 1050300000		
6453	Woolens	W Putnam		29	0.0018	56.14	33645306453	DR 0033	6453	00338453	0000	105030 1050300000	56.14	56.14
6431	Zephyr Springs	W Pasco		111	0.0319	1,002.86	33643106431	DR 0033	6431	00338431	0000	105030 1050300000	1,002.86	1,002.86
9001	Meters in inventory not yet installed			1,344	0.0828	2,602.00		DR 0033	9001	00339001	0000	174		

Co.	Sys	Year	Period	Journal	Hold Code	Journal Book Seq#	Trans Date Posting Date	Units (Dr) (Cr)	Base Amount (Dr) (Cr)	Reversing (Dr) (Cr)
33	GL	2009	2	N-	59-00		03/11/09 02/28/09	0.00 0.00	579,669.33 579,669.33	0.00 0.00

N- 59

Replaces N- 58

RF Meter Allocation
from Inventory 2/09

Bob [Signature]

AU	System Name	County	Total 2008 Installed In 2007	Total Complished by System 2/2/09	Pct of total meters Installed	Total Meter Inventory Meter (Final Allocation)	Activity Number	DRCR	AU	Account	Amount to be booked in total	Amount to be booked from Prior JE's 2076122.24	Amount in actual allocation		
5597	48 Estates	W Lake	3	83	0.0051	13,238.55	33658701023	DR	0033	8597 00336597 0000	105030 1050300000	13,238.55	10897.07	2,341.49	551
5567	Arredondo Estates	W Alachua	246				33658706567	DR	0033	8567 00336567 0000	105030 1050300000				
5568	Arredondo Farms	W Alachua	369				33658606568	DR	0033	8568 00336568 0000	105030 1050300000				
5438	Beecher's Point	W Putnam		50	0.0031	7,975.03	33643096438	DR	0033	8438 00336438 0000	105030 1050300000	7,975.03	6358.99	1,616.04	1616.04
5972	Breezes Hill	W Polk		138	0.0085	22,011.08	33692711192	DR	0033	8972 00336972 0000	105030 1050300000	22,011.08	18174.74	3,836.34	3836.34
6405	Carlton Village	W Lake	8	236	0.0147	37,961.14	3364006127	DR	0033	8405 00336405 0000	105030 1050300000	37,961.14	31248.08	6,715.06	6715.06
6555	Castle Lake	W Citrus	107		0.0001	159.50	33658528251	DR	0033	8555 00336555 0000	105030 1050300000	159.50	188.55	(29.05)	29.05
6456	Chulucota	W Seminole	54	3,111	0.0870	225,095.34	3364006406	DR	0033	8458 00336446 0000	105030 1050300000	225,095.34	185482.77	39,572.57	39572.57
6406	East Lake Harris Estates	W Lake	1	175	0.0108	27,912.80	3364006070	DR	0033	8070 00336970 0000	105030 1050300000	27,912.80	22975.06	4,937.54	4937.54
5970	Farways @ M Plymouth	W Lake	4	478	0.0295	78,261.28	33640700311	DR	0033	8407 00336407 0000	105030 1050300000	78,261.28	62756.62	15,484.66	15484.66
6407	Fern Terrace	W Lake		123	0.0078	19,618.57	33640700311	DR	0033	8408 00336408 0000	105030 1050300000	19,618.57	16148.67	3,469.90	3469.90
6408	Friendly Center	W Lake		31	0.0019	4,944.52	33640700311	DR	0033	8408 00336408 0000	105030 1050300000	4,944.52	4089.87	874.85	874.85
6433	Gibraltar Estates	W Polk		193	0.0119	30,783.61	33643096438	DR	0033	8433 00336433 0000	105030 1050300000	30,783.61	25681.77	5,101.84	5101.84
6409	Grand Terrace	W Lake		111	0.0068	17,704.37	3364006406	DR	0033	8409 00336409 0000	105030 1050300000	17,704.37	14573.19	3,131.39	3131.39
6556	Haines Creek	W Lake		111	0.0068	17,704.37	33650606556	DR	0033	8409 00336409 0000	105030 1050300000	17,704.37	14573.19	3,131.39	3131.39
6452	Harmony Homes	W Seminole		51	0.0038	9,729.54	33646206482	DR	0033	8462 00336462 0000	105030 1050300000	9,729.54	8008.45	1,721.09	1721.09
6440	Hornets Cove	W Putnam		98	0.0112	29,029.11	3364006440	DR	0033	8440 00336440 0000	105030 1050300000	29,029.11	23894.06	5,135.05	5135.05
6410	Hobby Hills	W Lake	2	162	0.0061	15,790.56	33641006410	DR	0033	8410 00336410 0000	105030 1050300000	15,790.56	12997.32	2,793.24	2793.24
6411	Holiday Haven	W Lake		170	0.0074	18,140.07	33641128522	DR	0033	8411 00336411 0000	105030 1050300000	18,140.07	15011.59	3,328.48	3328.48
6413	Imperial Mobile Terrace	W Lake	2	242	0.0149	38,599.14	33641100143	DR	0033	8413 00336413 0000	105030 1050300000	38,599.14	31771.23	6,827.91	6827.91
6441	Interlachen Lake/Park Manor	W Putnam		287	0.0177	45,778.67	33641100143	DR	0033	8441 00336441 0000	105030 1050300000	45,778.67	37736.36	8,042.31	8042.31
6574	Jasmine Lakes	W Pasco		1484	0.0921	238,293.89	33657400144	DR	0033	8574 00336574 0000	105030 1050300000	238,293.89	195558.70	41,635.19	41635.19
6974	Jumper Creek Manor	W Sumter		35	0.0022	5,362.52	33697412489	DR	0033	8974 00336974 0000	105030 1050300000	5,362.52	4595.01	867.51	867.51
5467	Jungle Den	W Volusia		115	0.0071	18,342.57	33648706467	DR	0033	8467 00336467 0000	105030 1050300000	18,342.57	14968.61	3,375.96	3375.96
6557	Karwood North	W Citrus	49				33655706557	DR	0033	8557 00336557 0000	105030 1050300000				
5595	Kings Cove	W Lake	1	204	0.0126	32,536.12	33699060595	DR	0033	8595 00336595 0000	105030 1050300000	32,536.12	26763.16	5,754.96	5754.96
5401	Kingswood	W Brevard	64				33640106401	DR	0033	8401 00336401 0000	105030 1050300000				
6434	Lake Gibson Estates	W Polk	4	620	0.0511	132,225.99	33643406434	DR	0033	8434 00336434 0000	105030 1050300000	132,225.99	109331.46	22,874.53	22874.53
5599	Lake Josephine	W Highlands	570				33658900008	DR	0033	8599 00336589 0000	105030 1050300000				
6558	Lake Osborne Estates	W Palm Beach		460	0.0284	73,370.27	33658008558	DR	0033	8558 00336558 0000	105030 1050300000	73,370.27	60964.18	12,406.09	12406.09
6582	Lake Susy	W DeSoto	561		0.0034	6,772.53	33658200182	DR	0033	8582 00336582 0000	105030 1050300000	6,772.53	16332.12	(7,379.59)	7379.59
6403	Leisure Lakes	W Highlands	291				33640300178	DR	0033	8403 00336403 0000	105030 1050300000				
6412	Morningview	W Lake	2	29	0.0018	4,625.52	33641406412	DR	0033	8412 00336412 0000	105030 1050300000	4,625.52	3807.41	818.11	818.11
6404	Oakwood	W Brevard	234				33640206402	DR	0033	8402 00336402 0000	105030 1050300000				
6577	Ocala Oaks	W Marion	1804				33667700125	DR	0033	8577 00336577 0000	105030 1050300000				
6436	Orange Hill/Sugar Creek	W Polk		241	0.0149	38,439.84	3364306436	DR	0033	8436 00336436 0000	105030 1050300000	38,439.84	31339.94	8,799.70	8799.70
6444	Palm Port	W Putnam		110	0.0068	17,545.07	3364406444	DR	0033	8444 00336444 0000	105030 1050300000	17,545.07	14441.46	3,103.61	3103.61
6429	Palm Terrace	W Pasco	469		0.0449	116,116.43	33642900143	DR	0033	8429 00336429 0000	105030 1050300000	116,116.43	95576.25	20,540.18	20540.18
9416	Palms Me-P	W Lake	1	61	0.0036	9,729.54	33641006416	DR	0033	8416 00336416 0000	105030 1050300000	9,729.54	8008.69	1,720.85	1720.85
6500	Peace River	W Hardee	98				33690006500	DR	0033	8500 00336900 0000	105030 1050300000				
6417	Piccola Island	W Lake	2	147	0.0061	23,448.59	33641700147	DR	0033	8417 00336417 0000	105030 1050300000	23,448.59	19299.63	4,148.96	4148.96
6560	Pine Valley	W Citrus	47				33659006560	DR	0033	8560 00336560 0000	105030 1050300000				
6416	Piney Woods	W Lake	1	177	0.0109	26,231.61	33641800309	DR	0033	8416 00336418 0000	105030 1050300000	26,231.61	23237.63	4,993.98	4993.98
6446	Pomona Park	W Putnam		166	0.0104	26,796.10	33644606446	DR	0033	8446 00336446 0000	105030 1050300000	26,796.10	22039.29	4,756.81	4756.81
6419	Quail Ridge	W Lake	2	95	0.0059	15,152.56	33641906419	DR	0033	8419 00336419 0000	105030 1050300000	15,152.56	12472.55	2,680.01	2680.01
6561	Ravenswood	W Lake	1	43	0.0027	8,858.53	33658100310	DR	0033	8561 00336581 0000	105030 1050300000	8,858.53	5514.19	1,344.35	1344.35
6447	River Grove	W Putnam		107	0.0066	17,068.56	33641706447	DR	0033	8447 00336447 0000	105030 1050300000	17,068.56	14047.81	3,018.95	3018.95
6562	Rosette Oaks	W Polk	1	90	0.0055	14,355.05	33656206562	DR	0033	8562 00336562 0000	105030 1050300000	14,355.05	11815.74	2,539.31	2539.31
6964	Sarasota	W Sarasota	173	1,275	0.0786	203,363.26	33694400123	DR	0033	8964 00336964 0000	105030 1050300000	203,363.26	167213.56	(37,850.30)	57850.30
6933	Savring Lakes	W Highlands	72				33693306933	DR	0033	8933 00336933 0000	105030 1050300000				
6448	Silver Lake Oaks	W Putnam	1	43	0.0027	8,858.53	33648006448	DR	0033	8448 00336448 0000	105030 1050300000	8,858.53	5645.30	1,213.23	1213.23
6420	Silver Lake/Western Shores	W Lake	8	1,569	0.0979	253,446.45	33642006420	DR	0033	8420 00336420 0000	105030 1050300000	253,446.45	214227.04	39,219.41	39219.41
6421	Slycrest	W Lake		125	0.0077	19,937.67	33642100658	DR	0033	8421 00336421 0000	105030 1050300000	19,937.67	16410.78	3,526.81	3526.81
6450	St. John's Highlands	W Putnam		100	0.0062	15,950.06	33642206422	DR	0033	8450 00336450 0000	105030 1050300000	15,950.06	13128.61	2,821.45	2821.45
6422	Stone Mountain	W Lake		10	0.0006	1,595.01	33642206422	DR	0033	8422 00336422 0000	105030 1050300000	1,595.01	1312.90	282.11	282.11
6596	Summit Chase	W Lake	1	216	0.0133	34,482.13	33659606596	DR	0033	8596 00336596 0000	105030 1050300000	34,482.13	28357.19	6,094.34	6094.34
6471	Sunny Hill	W Washington	11	960	0.0345	89,320.33	33647100126	DR	0033	8471 00336471 0000	105030 1050300000	89,320.33	73520.19	15,800.14	15800.14
6428	Tangerine	W Orange		265	0.0183	42,267.66	33642800557	DR	0033	8428 00336428 0000	105030 1050300000	42,267.66	35478.89	6,788.77	6788.77
6559	The Meadows	W Citrus	53				33655906559	DR	0033	8559 00336559 0000	105030 1050300000				
6564	The Woods	W Sumter	4	85	0.0040	10,367.54	33656406564	DR	0033	8564 00336564 0000	105030 1050300000	10,367.54	8533.59	1,833.95	1833.95
6469	Tomoka/Twin Rivers														

AU	System Name	County	Total 2008 Installed in 2007	Total Installed by System 2/28/09	Pct of total meters installed	Activity Number	DR	CR	AU	AU for upload	Account	Account for upload	Amount	
6597	48 Estates	W Lake	3	83	0.0051	33659701023	DR	0033	6597	00336597	0000	105030	1050300000	160.69
6567	Arredondo Estates	W Alachua	246			33656708587	DR	0033	6567	00336567	0000	105030	1050300000	
6568	Arredondo Farms	W Alachua	369			33656806588	DR	0033	6568	00336568	0000	105030	1050300000	
6438	Beecher's Point	W Putnam		50	0.0031	33643806438	DR	0033	6438	00336438	0000	105030	1050300000	96.80
6972	Breeze Hill	W Polk		139	0.0085	33897211192	DR	0033	6972	00336972	0000	105030	1050300000	267.17
6405	Carlton Village	W Lake	8	236	0.0147	33840500147	DR	0033	6405	00336405	0000	105030	1050300000	460.77
6555	Castle Lake	W Citrus	107		0.0001	33855528251	DR	0033	6555	00336555	0000	105030	1050300000	1.94
6456	Chukote	W Seminole	54	1,411	0.0870	33645608456	DR	0033	6456	00336456	0000	105030	1050300000	2,731.72
6406	East Lake Harris Estates	W Lake	1	175	0.0108	33640608406	DR	0033	6406	00336406	0000	105030	1050300000	338.80
6970	Fairways @ Mt Plymouth	W Lake		478	0.0295	33897006970	DR	0033	6970	00336970	0000	105030	1050300000	925.42
6407	Fern Terrace	W Lake		123	0.0076	33840700311	DR	0033	6407	00336407	0000	105030	1050300000	238.13
6408	Friendly Center	W Lake		31	0.0019	33840808408	DR	0033	6408	00336408	0000	105030	1050300000	60.02
6433	Ghoulia Estates	W Polk		193	0.0119	33643308433	DR	0033	6433	00336433	0000	105030	1050300000	373.65
6409	Grand Terrace	W Lake		111	0.0068	33640908409	DR	0033	6409	00336409	0000	105030	1050300000	214.90
6556	Haines Creek	W Lake		111	0.0068	33655608556	DR	0033	6556	00336556	0000	105030	1050300000	214.90
6462	Harmony Homes	W Seminole		61	0.0038	33646208462	DR	0033	6462	00336462	0000	105030	1050300000	118.10
6440	Hermita Cove	W Putnam		182	0.0112	33644008440	DR	0033	6440	00336440	0000	105030	1050300000	352.35
6410	Hobby Hills	W Lake	2	99	0.0061	33641008410	DR	0033	6410	00336410	0000	105030	1050300000	191.87
6411	Holiday Haven	W Lake		120	0.0074	33841128522	DR	0033	6411	00336411	0000	105030	1050300000	232.32
6413	Imperial Mobile Terrace	W Lake	2	242	0.0149	33641308413	DR	0033	6413	00336413	0000	105030	1050300000	468.52
6441	Interlachen Lake/Park Manor	W Putnam		267	0.0177	33644100148	DR	0033	6441	00336441	0000	105030	1050300000	555.84
6574	Jasmine Lakes	W Pasco		1,494	0.0921	33657400144	DR	0033	6574	00336574	0000	105030	1050300000	2,892.41
6974	Juniper Creek Manor	W Sumter		35	0.0022	33697412498	DR	0033	6974	00336974	0000	105030	1050300000	67.76
6467	Jungle Den	W Volusia		115	0.0071	33646706467	DR	0033	6467	00336467	0000	105030	1050300000	222.64
6557	Kanwood North	W Citrus	49			33655706557	DR	0033	6557	00336557	0000	105030	1050300000	
6595	Kings Cove	W Lake	1	204	0.0126	33659506595	DR	0033	6595	00336595	0000	105030	1050300000	394.95
6401	Kingswood	W Brevard		64		33840106401	DR	0033	6401	00336401	0000	105030	1050300000	
6434	Lake Gibson Estates	W Polk	4	829	0.0511	33643408434	DR	0033	6434	00336434	0000	105030	1050300000	1,604.96
6589	Lake Josephine	W Highlands		570		33858900308	DR	0033	6589	00336589	0000	105030	1050300000	
6558	Lake Osborne Estates	W Palm Beach		480	0.0284	33655808558	DR	0033	6558	00336558	0000	105030	1050300000	890.57
6582	Lake Stuy	W DeSoto	561	55	0.0034	33858200182	DR	0033	6582	00336582	0000	105030	1050300000	106.48
6403	Leisure Lakes	W Highlands		291		33840300178	DR	0033	6403	00336403	0000	105030	1050300000	
6414	Morningview	W Lake	2	29	0.0018	33641408414	DR	0033	6414	00336414	0000	105030	1050300000	56.14
6402	Oakwood	W Brevard		234		33840206402	DR	0033	6402	00336402	0000	105030	1050300000	
6577	Ocala Oaks	W Marion	1804			33657700125	DR	0033	6577	00336577	0000	105030	1050300000	
6436	Orange Hill/Sugar Creek	W Polk		241	0.0149	33643608436	DR	0033	6436	00336436	0000	105030	1050300000	468.58
6444	Palm Port	W Putnam		110	0.0068	33644408444	DR	0033	6444	00336444	0000	105030	1050300000	212.96
6429	Palm Terrace	W Pasco	469	728	0.0449	33642900143	DR	0033	6429	00336429	0000	105030	1050300000	1,406.42
6416	Palms MHP	W Lake	1	61	0.0036	33641608416	DR	0033	6416	00336416	0000	105030	1050300000	118.10
6600	Peace River	W Hardee		98		33660000600	DR	0033	6600	00336600	0000	105030	1050300000	
6417	Piccola Island	W Lake	2	147	0.0091	33641700147	DR	0033	6417	00336417	0000	105030	1050300000	284.59
6560	Pine Valley	W Citrus	47			33656006560	DR	0033	6560	00336560	0000	105030	1050300000	
6418	Piney Woods	W Lake	1	177	0.0109	33641800309	DR	0033	6418	00336418	0000	105030	1050300000	342.67
6446	Pomona Park	W Putnam		166	0.0104	33644606446	DR	0033	6446	00336446	0000	105030	1050300000	325.25
6419	Quail Ridge	W Lake	2	95	0.0059	33641908419	DR	0033	6419	00336419	0000	105030	1050300000	183.92
6561	Ravenwood	W Lake		43	0.0027	33656100310	DR	0033	6561	00336561	0000	105030	1050300000	83.25
6447	River Grove	W Putnam		107	0.0066	33644708447	DR	0033	6447	00336447	0000	105030	1050300000	207.15
6562	Rosalia Oaks	W Polk		90	0.0056	33858206562	DR	0033	6562	00336562	0000	105030	1050300000	174.24
6984	Sarasota	W Sarasota	173	2,462	0.0786	33698400123	DR	0033	6984	00336984	0000	105030	1050300000	2,468.42
6933	Sebring Lakes	W Highlands	72			33893309933	DR	0033	6933	00336933	0000	105030	1050300000	
6448	Silver Lake Oaks	W Putnam		43	0.0027	33844806448	DR	0033	6448	00336448	0000	105030	1050300000	83.25
6420	Silver Lake/Western Shores	W Lake	8	1,589	0.0979	33642006420	DR	0033	6420	00336420	0000	105030	1050300000	3,076.33
6421	Skycrest	W Lake		125	0.0077	33642100558	DR	0033	6421	00336421	0000	105030	1050300000	242.00
6450	St. John's Highlands	W Putnam		100	0.0062	33645008450	DR	0033	6450	00336450	0000	105030	1050300000	193.60
6422	Stone Mountain	W Lake		10	0.0006	33642206422	DR	0033	6422	00336422	0000	105030	1050300000	19.36
6596	Summit Chase	W Lake	1	218	0.0133	33659606596	DR	0033	6596	00336596	0000	105030	1050300000	418.18
6471	Sunny Hills	W Washington	11	1,084	0.0345	33647100126	DR	0033	6471	00336471	0000	105030	1050300000	1,064.17
6428	Tangerine	W Orange		285	0.0183	33642800557	DR	0033	6428	00336428	0000	105030	1050300000	513.04
6559	The Meadows	W Citrus	53			33655906559	DR	0033	6559	00336559	0000	105030	1050300000	
6564	The Woods	W Sumter	4	65	0.0040	33656408564	DR	0033	6564	00336564	0000	105030	1050300000	125.84
6489	Tomoka/Twin Rivers	W Volusia	535			33648908489	DR	0033	6489	00336489	0000	105030	1050300000	
6423	Valencia Terrace	W Lake		89	0.0185	33842308423	DR	0033	6423	00336423	0000	105030	1050300000	516.92
6425	Venetian Village	W Lake	2	160	0.0099	33842506425	DR	0033	6425	00336425	0000	105030	1050300000	309.76
6571	Village Water	W Polk		179	0.0110	33857138249	DR	0033	6571	00336571	0000	105030	1050300000	348.55
6451	Wetara/Saratoga Harbour	W Putnam		156	0.0096	33645106451	DR	0033	6451	00336451	0000	105030	1050300000	302.02
6563	West Citrus	W Citrus	66			33656306563	DR	0033	6563	00336563	0000	105030	1050300000	
6453	Woolens	W Putnam		29	0.0018	33645306453	DR	0033	6453	00336453	0000	105030	1050300000	56.14
6431	Zephyr Shores	W Pasco		100	0.0319	33643106431	DR	0033	6431	00336431	0000	105030	1050300000	1,002.86
9001	Meters in Inventory not yet installed			1,344	0.0828		CR	0033	9001	00339001	0000	174000	1740000000	2,602.00
					1.00		CR	0033			0000	174000	1740000000	(31,407.97)
													31,407.97	

Account Category Type: Cost

PostDate	By Co	Account	Reference	Description	Amount	Curr	Units

Activity Group		299	OTHER METER PROJECTS		USD		
Activity		33697006970	Meter replacements		USD		00299-33697037-000033697006970

Account Category		110	CWIP - Payroll				
08/31/08	GL	33 6970	105020-0000	33PRALLOC CWIP PR ALLOC	72.09	USD	0.00
08/31/09	GL	33 6970	105020-0000	CWIP PR Allocation Aug 2009	55.35	USD	0.00
Account Category Totals: 110					127.44		
Account Category		120	CWIP - Accounts Payable				
08/07/08	AP	33 6970	105030-0000	29773OXFORD PIPELINE, INC.	13,458.85	USD	0.00
08/31/08	GL	33 6970	105030-0000	33CAPTRANS IND CAP TRANS	157.98	USD	0.00
08/31/08	GL	33 6970	105030-0000	RF meter inventory to actual	41,695.94	USD	0.00
08/31/08	GL	33 6970	105030-0000	Addl ERC charges	21,060.68	USD	0.00
08/31/08	GL	33 6970	105030-0000	33MIS Neptune Technology tax	1,539.16	USD	0.00
08/31/08	GL	33 6970	105030-0000	33CAPTRANS IND CAP TRANS	13.43	USD	0.00
08/28/09	GL	33 6970	105030-0000	33METER RF Meter Labor Alloc	925.42	USD	0.00
08/28/09	GL	33 6970	105030-0000	33METER RF Meter Alloc	13,539.71	USD	0.00
08/28/09	GL	33 6970	105030-0000	33METER RF Meter Alloc	13,539.71	USD	0.00
08/28/09	GL	33 6970	105030-0000	33METER RF Meter Alloc	13,484.66	USD	0.00
08/31/09	GL	33 6970	105030-0000	Correct JE N-59 Feb 09 for co	584.47	USD	0.00
08/31/09	GL	33 6970	105030-0000	Aug 09 Indirect Transportation	8.44	USD	0.00
Account Category Totals: 120					91,743.21		
Account Category		150	CWIP - General Overhead				
08/31/08	PM	33 6970	105060-0000	MONTH 03 PAAM GL OH Trans	54.73	USD	0.00
08/31/08	PM	33 6970	105060-0000	MONTH 05 PAAM GL OH Trans	17.96	USD	0.00
08/31/08	PM	33 6970	105060-0000	MONTH 08 PAAM GL OH Trans	2.05	USD	0.00
08/28/09	PM	33 6970	105060-0000	MONTH 02 PAAM GL OH Trans	10.55	USD	0.00
Account Category Totals: 150					85.29		
Account Category		160	CWIP - Payroll Overhead				
08/31/08	PM	33 6970	105070-0000	MONTH 08 PAAM GL OH Trans	34.46	USD	0.00
08/31/09	GL	33 6970	105070-0000	Cap benefits & comp (PAAM)	26.46	USD	0.00
Account Category Totals: 160					60.92		
Account Category		900	CWC - Close CWIP TO PLANT				
08/30/08	PM	33 6970	105090-0000	MONTH 04 PAAM GL Asset Addition	55,367.50	USD	0.00

Account Category Type: Cost

TransDate	Dr Co	Account	Reference	Description	Amount	Curr	Units
Activity Group		299		OTHER METER PROJECTS		USD	
Activity		33697006970		Meter replacements		USD	00299-33697037-000033697006970
Contributed							
Account Category		900		CWC - Close CWIP TO PLANT			
11/11/08 PM		33 6970	105090-0000 MONTH 07	PAAM GL Asset Addition	21,078.64	USD	0.00
11/11/08 PM		33 6970	105090-0000 MONTH 10	PAAM GL Asset Addition	1,661.19	USD	0.00
11/11/08 PM		33 6970	105090-0000 MONTH 10	PAAM GL Asset Addition	1,661.19	USD	0.00
11/11/08 PM		33 6970	105090-0000 MONTH 10	PAAM GL Asset Addition	1,661.19	USD	0.00
11/11/09 PM		33 6970	105090-0000 MONTH 05	PAAM GL Asset Addition	14,420.63	USD	0.00
Activity Totals		900		CWC - Close CWIP TO PLANT	92,527.96	-	
Activity Totals		33697006970		Meter replacements	674.72	-	
Activity Totals		299		OTHER METER PROJECTS	674.72	-	
Repair Totals					674.72	-	

✓ 12/09

LAWSON General Ledger Journal Entry

Version 8 1000 Ines

Company	33	Source Code	JE
Fiscal Year	2009	Desc Default	J
Acct. Period	8	Reference	
System Code	GL	Post Date	8/31/2009
JE Type	N	Auto Reverse	N
Description	Correct JE N-59 Feb 09 for correct meter allocation		

Reset/Add Button

Clear Form

Result GL40.2 Journal header added - continue
 Result GL40.1 Upload to GL40.1 Completed without Errors

Journal Number: 16

Rows to Send	5	Balancing Totals		0.00	0.00				
To Company	Accounting Unit	Base Account	Sub Account	Activity	Account Category	Amount	Units	Journal Entry Line Description	Journal Entry Line Error
1	6597	105030		33659701023		-101.49			
2	6438	105030		33643808438		-61.14			
3	8972	105030		336897211182		-168.74			
4	6405	105030		33640500127		-281.01			
5	6555	105030		33655528251		-1.22			Add Complete - Continue
6	6456	105030		33645606456		-1725.29			
7	6406	105030		33640608406		-213.98			
8	6970	105030		33697006970		-584.47			
9	6407	105030		33640700311		-150.40			
10	6408	105030		33640808408		-37.91			Add Complete - Continue
11	6433	105030		33643308433		-235.99			
12	6409	105030		33640906409		-135.72			
13	6556	105030		33655608556		-135.72			
14	6462	105030		33646208462		-74.59			
15	6440	105030		33644006440		-222.54			Add Complete - Continue
16	6410	105030		33641006410		-121.05			
17	6411	105030		33641128522		-146.73			
18	6413	105030		33641308413		-295.90			
19	6441	105030		33644100146		-350.93			
20	8574	105030		33657400144		-1826.78			Add Complete - Continue
21	8974	105030		33697412469		-42.80			
22	6467	105030		33646708467		-140.82			
23	6595	105030		33659508595		-249.44			
24	6434	105030		33643408434		-1013.66			
25	6558	105030		33655808558		-562.48			Add Complete - Continue
26	6582	105030		33658200182		-67.25			
27	6414	105030		33641408414		-35.48			

N-119

PREPARED BY: _____

APPROVED BY: _____

Handwritten signature and date: 8/27/09

LAWSON General Ledger Journal Entry

Version 8 1000 lines

Company	33	Source Code	JE
Fiscal Year	2009	Desc Default	J
Acct. Period	8	Reference	
System Code	GL	Post Date	8/31/2009
JE Type	N	Auto Reverse	N
Description	Correct JE N-59 Feb 09 for correct meter allocation		

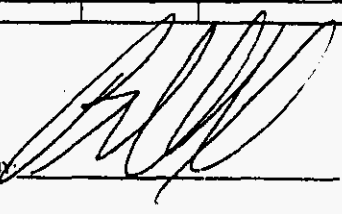
Reset 'Add' Button

Clear Form

Result GL40.2 Journal header added - continue
 Result GL40.1 Upload to GL40.1 Completed without Errors

Journal Number: 16

Rows to Send					Balancing Totals						
	5					0.00	0.00				
To Company	Accounting Unit	Base Account	Sub Account	Activity	Account Category	Amount	Units	Journal Entry Line Description	Journal Entry Line Error		
36	6436	105030		33643606436		-294.68					
37	6444	105030		33644406444		-134.50					
38	6429	105030		33642900143		-890.16			Add Complete - Continue		
39	6418	105030		33641806418		-74.59					
41	6417	105030		33641700147		-179.74					
43	6418	105030		33641800309		-218.43					
44	6446	105030		33644606446		-205.42					
45	6419	105030		33641906419		-118.16			Add Complete - Continue		
46	6561	105030		33656100310		-52.58					
47	6447	105030		33644706447		-130.83					
48	6562	105030		33656206562		-110.05					
49	6964	105030		33696400123		-1559.00					
50	6448	105030		33644806448		-52.58			Add Complete - Continue		
52	6420	105030		33642006420		-1942.84					
53	6421	105030		33642100558		-152.84					
54	6450	105030		33645006450		-122.27					
55	6422	105030		33642206422		-12.23					
56	6566	105030		33656606566		-264.11			Add Complete - Continue		
57	6471	105030		33647100126		-684.74					
58	6428	105030		33642800537		-324.03					
60	6564	105030		33656406564		-79.48					
62	6423	105030		33642306423		-326.47					
63	6425	105030		33642506425		-195.64			Add Complete - Continue		
64	6571	105030		33657138249		-218.87					
65	6451	105030		33645106451		-190.75					
67	6453	105030		33645306453		-35.46					
68	6431	105030		33643106431		-633.38					
69	9001	151010				-1643.37			Add Complete - Continue		
70	9001	151010				19836.60			Add Complete - Continue		
71											
72											
73											
74											

PREPARED BY:  8/27/09

APPROVED BY: _____

AU	System Name	Count	Total 2009	Pct of total meters installed	Value	Serial	
1 6597	105030 48 Estates	W Lake	3	83	0.0051	(101.49)	33659701023
6567	105030 Arredondo Estates	W Alachua	246				33656706567
6568	105030 Arredondo Farms	W Alachua	369				33656806568
2 6438	105030 Beecher's Point	W Putnam		50	0.0031	(61.14)	33643806438
6972	105030 Breeze Hill	W Polk		138	0.0085	(168.74)	33697211192
6405	105030 Carlton Village	W Lake	8	238	0.0147	(291.01)	33640500127
6555	105030 Castle Lake	W Citrus	107		0.0001	(1.22)	33655528251
6456	105030 Chuluota	W Seminole	54		0.0870	(1,725.29)	33645606456
6406	105030 East Lake Harris Estates	W Lake	1	175	0.0108	(213.98)	33640606406
6970	105030 Fairways @ Mt Plymouth	W Lake		478	0.0295	(584.47)	33697006970
6407	105030 Fern Terrace	W Lake		123	0.0076	(150.40)	33640700311
6408	105030 Friendly Center	W Lake		31	0.0019	(37.91)	33640806408
6409	105030 Grand Terrace	W Lake		193	0.0119	(235.99)	33643306433
6556	105030 Haines Creek	W Lake		111	0.0068	(135.72)	33640906409
6462	105030 Harmony Homes	W Seminole		61	0.0038	(74.59)	33646206462
6440	105030 Hermit's Cove	W Putnam		182	0.0112	(222.54)	33644006440
6410	105030 Hobby Hills	W Lake	2	99	0.0061	(121.05)	33641006410
6411	105030 Holiday Haven	W Lake		120	0.0074	(146.73)	33641128522
6413	105030 Imperial Mobile Terrace	W Lake	2	242	0.0149	(295.90)	33641306413
6441	105030 Interlachen Lake/Park Manor	W Putnam		287	0.0177	(350.93)	33644100146
6974	105030 Jumper Creek Manor	W Pasco		1,494	0.0921	(1,826.78)	33657400144
226467	105030 Jungle Den	W Volusia		35	0.0022	(42.80)	33697412469
6557	105030 Kenwood North	W Citrus	49				33655706557
6595	105030 Kings Cove	W Lake	1	204	0.0126	(249.44)	33659506595
6401	105030 Kingswood	W Brevard	64				33640106401
6589	105030 Lake Josephine	W Highlands	570				33658900308
6558	105030 Lake Osborne Estates	W Palm Beach		460	0.0284	(562.46)	33655806558
6582	105030 Lake Suzy	W DeSoto	581	55	0.0034	(67.25)	33658200182
6403	105030 Leisure Lakes	W Highlands	291				33640300178
6414	105030 Morningview	W Lake	2	29	0.0018	(35.46)	33641406414
6402	105030 Oakwood	W Brevard	234				33640206402
6577	105030 Ocala Oaks	W Marion	1804				33657700125
6436	105030 Orange Hill/Sugar Creek	W Polk		241	0.0149	(294.68)	33643606436
6444	105030 Palm Port	W Putnam		110	0.0068	(134.50)	33644406444
6416	105030 Palms MHP	W Pasco	469	728	0.0449	(890.16)	33642900143
6600	105030 Peace River	W Lake	1	61	0.0038	(74.59)	33641606416
6417	105030 Picciola Island	W Hardee	96				33660006600
6560	105030 Pine Valley	W Lake	2	147	0.0091	(179.74)	33641700147
6418	105030 Piney Woods	W Lake	1	177	0.0109	(216.43)	33641800309
6446	105030 Pomona Park	W Putnam		168	0.0104	(205.42)	33644606446
6419	105030 Quail Ridge	W Lake	2	95	0.0059	(116.16)	33641906419
66561	105030 Ravenswood	W Lake	1	43	0.0027	(52.58)	33656100310
6447	105030 River Grove	W Putnam		107	0.0066	(130.83)	33644706447
66562	105030 Rosalie Oaks	W Polk	1	90	0.0055	(110.05)	33656206562
6933	105030 Sebring Lakes	W Sarasota	173		0.0786	(1,559.00)	33696400123
6448	105030 Silver Lake Oaks	W Highlands	72				33693306933
6420	105030 Silver Lake/Western Shores	W Putnam	1	43	0.0027	(52.58)	33644806448
6421	105030 Skycrest	W Lake	8	1,589	0.0979	(1,942.94)	33642006420
6450	105030 St. John's Highlands	W Lake		125	0.0077	(152.84)	33642100558
6422	105030 Stone Mountain	W Putnam		100	0.0062	(122.27)	33645006450
65596	105030 Summit Chase	W Lake		10	0.0006	(12.23)	33642206422
6471	105030 Sunny Hills	W Lake	1	216	0.0133	(264.11)	33659606596
6428	105030 Tangerine	W Washington	11	560	0.0345	(684.74)	33647100126
6559	105030 The Meadows	W Orange		265	0.0163	(324.03)	33642800557
6564	105030 The Woods	W Citrus	53				33655906559
6469	105030 Tomoka/Twin Rivers	W Sumner	4	65	0.0040	(79.48)	33656406564
6423	105030 Valencia Terrace	W Volusia	535				33646906469
6425	105030 Venetian Village	W Lake	89	267	0.0165	(326.47)	33642306423
6571	105030 Village Water	W Lake	2	160	0.0099	(195.64)	33642506425
6451	105030 Welaka/Saratoga Harbour	W Polk		179	0.0110	(218.87)	33657138249
6563	105030 West Citrus	W Putnam		156	0.0096	(190.75)	33645106451
6453	105030 Wootens	W Citrus	66				33656306563
9001	151010 Meters in Inventory not yet installed	W Putnam		29	0.0018	(35.46)	33645306453
9001	151010 Total Meter Inventory W/O reversal cost Allocation	W Pasco			0.0319	(633.38)	33643106431
				1,344	0.0828	(1,643.37)	
					1.00	19,836.60	
						0.00	
			6,009	16,223			

ALL 5/8 " Y 3/4"
RE MCTERS

033 02508 61



Oxford Pipeline Inc
 3512 CR 204
 PO Box 86
 Oxford, FL 34484
 USA

INVOICE

Invoice Number: 903-01-801
 Invoice Date: Jan 31, 2008
 Page: 1
 Duplicate

Voice: 352-504-8750
 Fax: 352-330-2510

RECEIVED
 FEB - 5 2008
 By _____

BUYER
 AQUA UTILITIES OF FL, INC
 PO BOX 490310
 ATTN: JEAN DAY
 LEESBURG, FL 34749-0310
 USA

SHIP TO

DESCRIPTION	TERMS	DATE
AQUAMETER REPLACE	METER REPLACEMENT	Net 30 Days
	Airborne	3/1/08

Quantity	Unit	Description	Unit Price	Total Price
478.00		FAIRWAYS - ROUTE 3430 - METERS REPLACED COMPLETED 1/07/08	26.00	12,428.00
25.00		DOUBLE PIT METER	25.00	625.00
21.00		LEAKS REPAIRED		
20.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	380.00
21.00		3/4" THREADED COUPLING - PVC	0.81	17.01
34.00		3/4" COUPLING - PVC	0.26	8.84
204.00		KINGS COVE - ROUTE 8404 - METERS REPLACED - COMPLETED 1/10/08	26.00	5,304.00
1.00		SINGLE METER PIT	25.00	25.00
16.00		LEAKS REPAIRED		
25.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	475.00
11.00		3/4" BALL VALVE/CURB STOP	40.00	440.00
16.00		3/4" THREADED COUPLING - PVC	0.81	12.96
28.00		3/4" COUPLING - PVC	0.26	6.78
29.00		MORNING VIEW - ROUTE 8421 - METERS REPLACED - COMPLETED 1/10/08	26.00	754.00
1.00		SINGLE METER PIT	25.00	25.00
2.00		LEAKS REPAIRED		
4.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	76.00

Subtotal	Continued
Sales Tax	Continued
Total Invoice Amount	Continued
Payment/Credit Applied	

Check/Credit Memo No:

Handwritten signature: J. B. Buehler

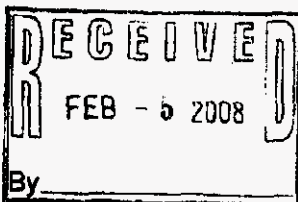
RECEIVED
 FEB 27 2008
 AQUA UTILITIES OF FLORIDA INC.
 FEB 22 2/25/08
 Ans'd... *[Signature]*



Oxford Pipeline Inc

3512 CR 204
PO Box 86
Oxford, FL 34484
USA

Voice: 352-504-8750
Fax: 352-330-2510



INVOICE

Invoice Number: 903-01-801
Invoice Date: Jan 31, 2008
Page: 2
Duplicate

TO:
AQUA UTILITIES OF FL, INC
PO BOX 490310
ATTN: JEAN DAY
LEESBURG, FL 34749-0310
USA

Ship to:

Item Description	Quantity	Unit Price	Total Price
AQUAMETERREPLACE			
METER REPLACEMENT			
			Net 30 Days
			3/1/08

Quantity	Unit Price	Description	Unit Price	Amount
2.00		3/4" BALL VALVE/CURB STOP	40.00	80.00
2.00		3/4" THREADED COUPLING - PVC	0.81	1.62
3.00		3/4" COUPLING - PVC	0.26	0.78
470.00		WESTERN SHORES - ROUTE 8431 - METERS REPLACED - COMPLETED 1/22/08	26.00	12,220.00
62.00		SINGLE METER PIT	25.00	1,550.00
4.00		DOUBLE METER PIT	25.00	100.00
21.00		LEAKS REPAIRED		
33.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	627.00
15.00		3/4" BALL VALVE/CURB STOP	40.00	600.00
21.00		3/4" THREADED COUPLING - PVC	0.81	17.01
31.00		3/4" COUPLING - PVC	0.26	8.06
95.00		QUAIL RIDGE - ROUTE 8425 - METERS REPLACED - COMPLETED 1/23/08	26.00	2,470.00
15.00		SINGLE METER PIT	25.00	375.00
1.00		DOUBLE METER PIT	25.00	25.00
3.00		LEAKS REPAIRED		
3.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	57.00
3.00		3/4 THREADED COUPLING	0.81	2.43
4.00		3/4" COUPLING - PVC	0.26	1.04

Subtotal	Continued
Sales Tax	Continued
Total Invoice Amount	Continued
Payment/Credit Applied	
TOTAL	Continued

Check/Credit Memo No:

ANT

Alicia

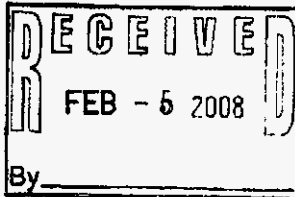
FEB 27 2/25/08
Ans'd *[Signature]*



Oxford Pipeline Inc

3512 CR 204
PO Box 86
Oxford, FL 34484
USA

Voice: 352-504-8750
Fax: 352-330-2510



INVOICE

Invoice Number: 903-01-801
Invoice Date: Jan 31, 2008
Page: 3
Duplicate

Bill To:
AQUA UTILITIES OF FL, INC
PO BOX 490310
ATTN: JEAN DAY
LEESBURG, FL 34749-0310
USA

Ship to:

System ID	Customer ID	Payment Terms
AQUAMETERREPLACE	METER REPLACEMENT	Net 30 Days
352123	Airborne	3/1/08

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
1.00		3/4" 45 DEGREE ELBOW - PVC	0.70	0.70
111.00		GRAND TERRACE - ROUTE 8417 - METERS REPLACED - COMPLETED 1/24/08	26.00	2,886.00
12.00		SINGLE METER PIT	25.00	300.00
3.00		LEAKS REPAIRED		
2.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	38.00
2.00		3/4" THREADED COUPLING	0.81	1.62
3.00		3/4" COUPLING - PVC	0.26	0.78
245.00		TANGERINE - ROUTE 8432 - METERS REPLACED - COMPLETED 2/01/08	26.00	6,370.00
34.00		SINGLE METER PIT	25.00	850.00
17.00		LEAKS REPAIRED		
31.00		5/8 X 3/4 METER SPUDS 2" LONG	19.00	589.00
14.00		3/4" BALL VALVE / CURB STOP	40.00	560.00
17.00		3/4" THREADED COUPLING - PVC	0.81	13.77
29.00		3/4" COUPLING - PVC	0.26	7.54
1.00		3/4" 90 DEGREE ELBOW - PVC	0.32	0.32

Subtotal	50,330.24
Sales Tax	
Total Invoice Amount	50,330.24
Payment/Credit Applied	
TOTAL	50,330.24

Check/Credit Memo No:

MF

Jucia Wilcox



FEB 27 2008

AQUA UTILITIES
Florida Inc.

As'd *2/25/08*
[Signature]

[Signature]
2/25/08

CAPITAL IMPROVEMENTS FORM

ACCOUNTS PAYABLE PAYMENT APPROVAL AND CODING FORM

Vendor #	Remit To	Vendor Name			Invoice Number	Invoice Date	Invoice Amount
29773		Oxford Pipeline Inc			903-01-801	1/31/08	50,330.24
Company (XX)	Accounting Unit (XXXX)	Description	Account (XXXXX)	Account Title	Amount	Activity (XXXXX)	Activity Description
33	6970	Fairways @ Mt. Plymouth-W	105030	Construction Work in Progress	13,458.85	33697006970	Blanket meter replacements
33	6595	Kings Cove-W	105030	Construction Work in Progress	6,263.72	33659506595	Blanket meter replacements
33	6414	Morningview-W	105030	Construction Work in Progress	937.40	33641406414	Blanket meter replacements
33	6420	Lake/Western Shores-W	105030	Construction Work in Progress	15,122.07	33642006420	Blanket meter replacements
33	6419	Quail Ridge-W	105030	Construction Work in Progress	2,931.17	33641906419	Blanket meter replacements
33	6409	Grand Terrace-W	105030	Construction Work in Progress	3,226.40	33640906409	Blanket meter replacements
33	6428	Tangerine-W	105030	Construction Work in Progress	8,390.63	33642800557	Blanket meter replacements
		#N/A		#N/A			#N/A
		#N/A		#N/A			#N/A
		#N/A		#N/A			#N/A
		#N/A		#N/A			#N/A
		#N/A		#N/A			#N/A
		#N/A		#N/A			#N/A
		#N/A		#N/A			#N/A
TOTAL GL AMOUNT							50,330.24
Completed by:		Joan C Miller 941-907-7444 3/6/2008		Approved by:		941-907-7400 3/6/2008	
Phone:				Phone:			
Date:				Date:			

Aqua Utilities Florida, Inc.

Docket No. 100330-WS

Audit Finding 7

Additional Documentation



033 00085 26

AQUA SOURCE (FLORIDA) COMPANY (33) RECEIVED CHECK REQUEST

JUL 28 2008
ACCOUNTS PAYAB

TO: ACCOUNTING DEPARTMENT


PLEASE ISSUE WIRE TO:

VENDOR NO # 29192

1 Vendor Name Holland & Knight, LLP
(Complete lines 2 to 5 if a vendor number is not known)

2 Wire Info.
3
4
5

6 Business Purpose: Legal Fees
Consent Order: Chuluota & Jasmine Lakes Matters

Requested By: Peggy Mobley Manager's Approval 
Manager/Officer Approval

Invoice No. 2261167

Invoice Date June 20, 2008

Invoice Due Date July 23, 2008

Amount \$ \$11,000.00

Special Instructions
Please return check to:
Peggy Mobley

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non-adherence may cause delay in payment.

Accounting Approval _____ Controller _____

ATTACH INVOICE

Co No.	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Description
33	6571	633800		11,000.00	PSC ASI FLORIDA
TOTAL				\$11,000.00	

Env.

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Beijing
Boston	Miami	Tallahassee	Caracas*
Chicago	New York	Tampa	Helsinki*
Ft. Lauderdale	No. Virginia	Washington, D.C.	Mexico City
Jacksonville	Orlando	West Palm Beach	Tel Aviv*
			Tokyo

*Representative Office

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

June 20, 2008
Invoice 2261167

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

RECEIVED

JUL 28 2008

ACCOUNTS PAYAB

Our Matter #098963.00007
Environmental Enforcement Defense

Fees for Professional Services \$ 11,000.00

INVOICE TOTAL	\$	11,000.00
BALANCE DUE THIS INVOICE	\$	11,000.00

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

Wachovia Bank
214 N. Hogan Street, Jacksonville FL., 32202
DOMESTIC Clients: ABA # [REDACTED]
INTERNATIONAL Clients: SWIFT [REDACTED]
For Credit to the Account of:
HOLLAND & KNIGHT LLP
ACCT. # [REDACTED]

REDACTED

Please indicate our INVOICE NUMBER as reference in your wire transfer.

cc:

Holland+Knight

Tel 407 425 6500
Fax 407 244 5288

Holland & Knight LLP
200 South Orange Avenue, Suite 2600
Orlando, FL 32801-3461
www.hklaw.com

Rory C. Ryan
407 244 5110
rory.ryan@hklaw.com

June 24, 2008

Christopher P. Luning
Aqua Utilities Florida, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

Please process

Re: Invoice for work on Consent Orders

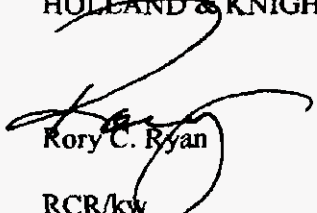
Dear Chris:

Attached is an invoice for our work relating to the Consent Orders in the Chuluota and Jasmine Lakes matters. Most of time on this bill, however, relates to the Jasmine Lakes work. This is all time that was not billed through the litigation to Travelers concerning Jasmine Lakes.

Thank you for your handling of the payment of these invoices, and please call if there are any questions.

Sincerely yours,

HOLLAND & KNIGHT LLP


Rory C. Ryan

RCR/kw
Attachment
cc: Scott Johnson
Suzanne Gilbert

RECEIVED
JUL 28 2008
ACCOUNTS PAYAB

5427264_v1

Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville • Los Angeles
Miami • New York • Northern Virginia • Orlando • Portland • San Francisco
Tallahassee • Tampa • Washington, D.C. • West Palm Beach
Beijing • Caracas* • Mexico City • Tel Aviv* • *Representative Office

Aqua Utilities Florida, Inc.
Journal Entry

7

Co.	Period	JE Type	Description			
33	Jul-05	N	Redress Holland & Knight invoice			
	Co.	Acctg Unit	Account	Activity	Acct Cat	Dollar Amount
						NOTES
1	33	6456	633800		N/A	5,500.00
2	33	6457	733800		N/A	(5,500.00)
3	33				N/A	
4	33				N/A	
5	33				N/A	
6	33				N/A	
7	33				N/A	
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	B. CONNELL	Approved by	
Phone		Phone	
Date	08/15/08	Date	08/15/08

Journal Reference # N-31 Released  08/15/08

Journal Entry	GL N	51-00	Reclass Holland & Knight Inv		
Status	Posted		Operator	connellb	Updated This Run Yes
Posting Date	07/31/08		Transaction Date	08/15/08	
Reference			Reverse, Period	No	

Base Zone 90

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
1	6456 633800-0000	WT-Cont Serv-Legl-A & G	Desc:Reclass Holland & Knight Inv	JE No	5,500.00	
2	6457 733800-0000	SW-Cont Serv-Legal-A&G	Desc:Reclass Holland & Knight Inv	JE No		5,500.00

*** Totals For Journal Entry N	51-00 , Src Code JE				Debits	Credits	Difference
				Base:	5,500.00	5,500.00	0.00
				Reverse:	0.00	0.00	0.00
				Entered:	5,500.00	5,500.00	0.00
				Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N	51-00				Debits	Credits	Difference
				Base:	5,500.00	5,500.00	0.00
				Reverse:	0.00	0.00	0.00
				Entered:	5,500.00	5,500.00	0.00
				Unit:	0.00	0.00	0.00

Aqua Utilities Florida, Inc.
Journal Entry

(1)

Co	Period	JE Type	Description			
33	Jul-08	N	Receipts Holland & Knight invoice			
Co	Acctg Unit	Account	Activity	Acct Cat	Dollar Amount	NOTES
1	33	6391	733800	N/A	5,500.00	
2	33	6457	733800	N/A	5,500.00	
3	33	6571	633800	N/A	(11,000.00)	
4	33			N/A		
5	33			N/A		
6	33			N/A		
7	33			N/A		
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:	B. CONNELL	Approved by:	
Phone:		Phone:	
Date:	08/15/08	Date:	08/15/08

Journal Reference # N-50 Released 08/15/08

Journal Entry	GL N	50-00	Reclass Holland & Knight Inv		
Status	Posted		Operator	connellb	Updated This Run Yes
Posting Date	07/31/08		Transaction Date	08/15/08	
Reference			Reverse Period	No	

Base Zone 90

Line	Account	Activity	Reference	SC Rvs	Debit	Credit
1	6391 733800-0000	SW-Cont Serv-Legal-A&G	Desc:Reclass Holland & Knight Inv	JE No	5,500.00	
2	6457 733800-0000	SW-Cont Serv-Legal-A&G	Desc:Reclass Holland & Knight Inv	JE No	5,500.00	
3	6571 633800-0000	WT-Cont Serv-Legl-A & G	Desc:Reclass Holland & Knight Inv	JE No		11,000.00
4	9001 923304-0000	IntraZone Acct Co 33 Zone 4	Desc:Auto Offset To Zone 4	GL190 ZB No	5,500.00	
5	6574 923390-0000	IntraZone Acct Co 33 Zone 90	Desc:Auto Offset From Zone 90	GL190 ZB No		5,500.00
6	9001 923314-0000	IntraZone Acct Co 33 Zone 14	Desc:Auto Offset To Zone 14	GL190 ZB No	5,500.00	
7	6401 923390-0000	IntraZone Acct Co 33 Zone 90	Desc:Auto Offset From Zone 90	GL190 ZB No		5,500.00
8	9001 923303-0000	IntraZone Acct Co 33 Zone 3	Desc:Auto Offset To Zone 3	GL190 ZB No		11,000.00
9	6571 923390-0000	IntraZone Acct Co 33 Zone 90	Desc:Auto Offset From Zone 90	GL190 ZB No	11,000.00	

*** Totals For Journal Entry N	50-00 , Src Code JE				Debits	Credits	Difference	
					Base:	11,000.00	11,000.00	0.00
					Reverse:	0.00	0.00	0.00
					Entered:	11,000.00	11,000.00	0.00
					Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N	50-00 , Src Code ZB				Debits	Credits	Difference	
					Base:	22,000.00	22,000.00	0.00
					Reverse:	0.00	0.00	0.00
					Entered:	22,000.00	22,000.00	0.00
					Unit:	0.00	0.00	0.00

*** Totals For Journal Entry N	50-00				Debits	Credits	Difference	
					Base:	33,000.00	33,000.00	0.00
					Reverse:	0.00	0.00	0.00
					Entered:	33,000.00	33,000.00	0.00
					Unit:	0.00	0.00	0.00



033 02910 21
AQUA SERVICE (FLORIDA) Company (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

VENDOR NO # 29192

1 Vendor Name: Holland & Knight
(Complete lines 2 to 5 if a vendor number is not known.)

2 Address _____
 3 _____
 4 _____
 5 Federal Tax Identification No. _____

6 Business Purpose: Professional Legal Services
Environmental Enforcement Defense

Requested By: Heather S. O. Harrison Purchasing Managers Approval 
 Manager/Officer Approval _____

Invoice No. 2297424

Special Instructions
 Please return check to Heather Harrison

Invoice Date September 24, 2008

Invoice Due Date/ Or Date Required ASAP

Amount \$1,560.00

Use of this form is controlled by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval _____ Controller _____

ATTACH INVOICE

33

Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
6391	733800		\$1,560.00	
TOTAL			\$1,560.00	

RECEIVED
 OCT 22 2008
ACCOUNTS PAYAB

Holland+Knight

Tel 407 425 8500
Fax 407 244 5288

Holland & Knight LLP
200 South Orange Avenue, Suite 2600
Orlando, FL 32801-3461
www.hklaw.com

Rory C. Ryan
407 244 5110
rory.ryan@hklaw.com

September 30, 2008

Christopher P. Luning, Esq.
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3498

*To Heather
- Please process*

Re: Environmental Enforcement Defense

Dear Chris:

Attached is an invoice from my activities in dealing with the consent order proposed by the DEP for the Jasmine Lakes Facility.

Thank you for your promptness in handling of our invoices. It is truly appreciated greatly.

Sincerely yours,

HOLLAND & KNIGHT LLP



Rory C. Ryan

RCR/kw
Attachment

5640381_v1

RECEIVED

OCT 22 2008

ACCOUNTS PAYAB

Received

OCT 07 08

Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville • Los Angeles
Miami • New York • Northern Virginia • Orlando • Portland • San Francisco
Tallahassee • Tampa • Washington, D.C. • West Palm Beach
Abu Dhabi • Beijing • Caracas* • Mexico City • Tel Aviv* • *Representative Office

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland
Bethesda	Los Angeles	San Francisco
Boston	Miami	Tallahassee
Chicago	New York	Tampa
Ft. Lauderdale	No. Virginia	Washington, D.C.
Jacksonville	Orlando	West Palm Beach

International:

Beijing
Caracas*
Mexico City
Tel Aviv*

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

*Representative Office
September 24, 2008
Invoice 2297424

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #098963.00007
Environmental Enforcement Defense

Fees for Professional Services \$ 1,560.00

INVOICE TOTAL	\$	1,560.00
BALANCE DUE THIS INVOICE	\$	1,560.00

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
-----	-----	-----
08/21/08	2284863	10,157.70

RECEIVED
OCT 22 2008
ACCOUNTS PAYAB

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

September 24, 2008
Invoice 2297424
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:		10,157.70

TOTAL DUE	\$	11,717.70
		=====

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

Wachovia Bank
214 N. Hogan Street, Jacksonville Fl., 32202
DOMESTIC Clients: ABA [REDACTED]
INTERNATIONAL Clients: SWIFT [REDACTED]
For Credit to the Account of:
HOLLAND & KNIGHT LLP
ACCT. [REDACTED]

REDACTED

Please indicate our INVOICE NUMBER as reference in your wire transfer.

If you wish to remit by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

40063

RECEIVED
OCT 22 2008
ACCOUNTS PAYAP

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland
Bethesda	Los Angeles	San Francisco
Boston	Miami	Tallahassee
Chicago	New York	Tampa
Ft. Lauderdale No. Virginia		Washington, D.C.
Jacksonville	Orlando	West Palm Beach

International:

Beijing
Caracas*
Mexico City
Tel Aviv*

*Representative Office

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

September 24, 2008
Invoice 2297424
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through September 15, 2008
in connection with the following:

Our Matter #098963.00007
Environmental Enforcement Defense

08/26/08	Review and respond to email from C. Francescani, DEP OGC, re: proposed consent order. Rory C. Ryan .10 hours at 400.00 per hour.	40.00
09/05/08	Lengthy Telephone discussion with C. Francescani, DEP OGC, re: proposed consent order; prepare notes to file. Rory C. Ryan 1.70 hours at 400.00 per hour.	680.00
09/08/08	Evaluate approach to DEP concerning revisions to proposed consent order. Rory C. Ryan 1.20 hours at 400.00 per hour.	480.00
09/10/08	Prepare for call with client; telephone discussion with C. Luning and B. Dickerson re: status of DEP proposed consent order discussions. Rory C. Ryan .60 hours at 400.00 per hour.	240.00

RECEIVED
OCT 22 2008
ACCOUNTS PAYAP

Aqua Utilities Florida, Inc.
 Attn: Christopher P. Luning, Esq
 Vice President, Corporate Development
 762 W. Lancaster Avenue
 Bryn Mawr, PA 19010-3489

September 24, 2008
 Invoice 2297424
 Page 2

09/11/08 Prepare email to individuals re: DEP meeting to
 discuss proposed consent order.
 Rory C. Ryan .10 hours at 400.00 per hour. 40.00

09/15/08 Review and respond to emails.
 Rory C. Ryan .20 hours at 400.00 per hour. 80.00

Total Fees for Professional Services\$ 1,560.00

Name	Title	Hours	Rate	Value
Ryan, Rory C.	Partner	3.90	400.00	1,560.00

Current Billing for this Matter 1,560.00

BALANCE DUE THIS INVOICE\$ 1,560.00

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
08/21/08	2284863	10,157.70

MATTER BALANCE BROUGHT FORWARD 10,157.70

TOTAL DUE\$ 11,717.70

Holland+Knight

Tel 407 425 8500
Fax 407 244 5288

V # 29192
Holland & Knight LLP
200 South Orange Avenue, Suite 2600
Orlando, FL 32801-3461
www.hklaw.com

Rory C. Ryan
407 244 5110
rory.ryan@hklaw.com

October 28, 2008

Christopher P. Luning, Esq.
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3498

Re: Aqua Utilities/Jasmine Lake Enforcement Matters

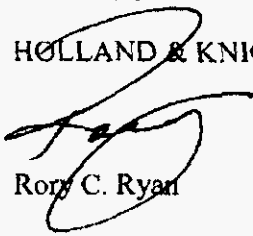
Dear Chris:

Attached is an invoice from my time not billable to Travelers for work concerning the efforts to negotiate a consent order with DEP.

Thank you very much for the promptness with which Aqua has paid the invoices

Sincerely yours,

HOLLAND & KNIGHT LLP



Rory C. Ryan

RCR/kw
Attachment

5640381_v2

RECEIVED

DEC 26 2008

ACCOUNTS PAYAB

Received

NOV 03 08

Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville • Los Angeles
Miami • New York • Northern Virginia • Orlando • Portland • San Francisco
Tallahassee • Tampa • Washington, D.C. • West Palm Beach
Abu Dhabi • Beijing • Caracas* • Mexico City • Tel Aviv* • *Representative Office

Law Offices

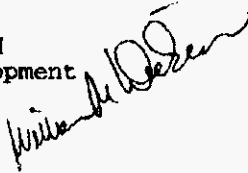
HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, Fl 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Caracas*
Ft. Lauderdale	No. Virginia	Washington, D.C.	Mexico City*
Jacksonville	Orlando	West Palm Beach	

*Representative Office

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489



October 27, 2008
Invoice 2311025

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #098963.00007
Environmental Enforcement Defense

Fees for Professional Services	\$	12,160.00
Reimbursable Costs		131.16

INVOICE TOTAL	\$	12,291.16
BALANCE DUE THIS INVOICE	\$	12,291.16

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
-----	-----	-----
09/24/08	2297424	1,560.00

RECEIVED
DEC 26 2008
ACCOUNTS PAYAB

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

October 27, 2008
Invoice 2311025
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:		1,560.00

TOTAL DUE	\$	13,851.16
		=====

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

Wachovia Bank
214 N. Hogan Street, Jacksonville Fl., 32202
DOMESTIC Clients: ABA [REDACTED]
INTERNATIONAL Clients: SWIFT [REDACTED]
For Credit to the Account of:
HOLLAND & KNIGHT LLP
ACCT. [REDACTED]

REDACTED

Please indicate our INVOICE NUMBER as reference in your wire transfer.

If you wish to remit by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 854084
11050 Lake Underhill Road
Orlando, FL 32825-5016

40063

RECEIVED
DEC 26 2008
ACCOUNTS PAYAB

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, Fl 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Caracas*
Ft. Lauderdale	No. Virginia	Washington, D.C.	Mexico City*
Jacksonville	Orlando	West Palm Beach	Tel Aviv*

*Representative Office

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

October 27, 2008
Invoice 2311025
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through October 15, 2008
in connection with the following:

Our Matter #098963.00007
Environmental Enforcement Defense

09/17/08	Prepare for meeting with DEP. Rory C. Ryan 1.40 hours at 380.00 per hour.	532.00
09/18/08	Telephone discussion with C. Luning, B. Dickerson, J. Lihvarcik, and P. Williams, as well as R. Blaine and H. Stangland in preparation for meeting with DEP re: proposed consent order; separate discussion with C. Luning and B. Dickerson re: preparing for DEP meeting and general status of Demint Case; review DEP public records production to opposing counsel and prepare memo to client and to paralegal re: organizing documents; review and revise invoice; review EPA proposed Consent Agreement; evaluate CFR references and consider revisions; prepare correspondence to EPA re: revisions and prepare memo to client re: same. Rory C. Ryan 6.20 hours at 380.00 per hour.	2356.00

RECEIVED

DEC 26 2008

ACCOUNTS PAYAB

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

October 27, 2008
Invoice 2311025
Page 2

09/19/08	Review DEP recent Compliance Evaluation Inspection report; review and respond to emails; prepare emails re: PSC meeting. Rory C. Ryan 1.60 hours at 380.00 per hour.	608.00
09/22/08	Review and respond to emails. Rory C. Ryan .60 hours at 380.00 per hour.	228.00
09/23/08	Prepare for meeting with DEP re: proposed consent order; lengthy telephone discussion with H. Stangland re: various issues for preparing for meeting with DEP; coordinate documents to use at DEP meeting with L. Bakker; review and respond to emails re: 1983 DEP Land Application Manual; review and respond to emails from J. Lihvarcik re: site work; conference with clients re: preparing for PSC rate case. Rory C. Ryan 5.10 hours at 380.00 per hour.	1938.00
09/24/08	Review 1983 Land Application Rule of DEP and evaluate potential DEP reliance on it for disagreement concerning "grandfathering" issue; review 1958 Fl Board of Health Guidance Document; prepare for meeting with DEP re: proposed consent order, including evaluation of using a modification to existing permit instead of consent order to address "grandfather issues"; review and respond to emails. Rory C. Ryan 4.30 hours at 380.00 per hour.	1634.00
09/25/08	Travel to Tampa and return; meet with client representatives and experts in advance of DEP meeting to prepare for meeting with DEP; attend meeting with DEP; conference with clients and experts post-meeting to discuss; Discussion with J. Lihvarcik re: PSC rate case testimony; review and respond to emails. Rory C. Ryan 6.60 hours at 380.00 per hour.	2508.00

RECEIVED
DEC 26 2008
ACCOUNTS PAYAB

Aqua Utilities Florida, Inc.
 Attn: Christopher P. Luning, Esq
 Vice President, Corporate Development
 762 W. Lancaster Avenue
 Bryn Mawr, PA 19010-3489

October 27, 2008
 Invoice 2311025
 Page 3

09/26/08 Lengthy telephone discussion with T. Romano,
 insurance broker, re: status of litigation;
 telephone discussion with B. Dickerson re:
 same; prepare email to J. Lihvarcik re:
 testimony before PSC in rate case.
 Rory C. Ryan .90 hours at 380.00 per hour. 342.00

09/29/08 Telephone discussion with C. Luning, B.
 Dickerson, P. Williams, and J. Lihvarcik re:
 DEP meeting and proposed consent order; prepare
 correspondence to client re: proposed EPA
 consent agreement.
 Rory C. Ryan 1.10 hours at 380.00 per hour. 418.00

10/03/08 Review DEP files for documents supporting our
 position concerning rotation of ponds issue;
 telephone discussion with C. Francescani, DEP
 OGC, re: scheduling next meeting and prepare
 email re: same; evaluate overall arguments to
 DEP concerning proposed consent order.
 Rory C. Ryan 3.70 hours at 380.00 per hour. 1406.00

10/09/08 Prepare emails re: meeting with DEP.
 Rory C. Ryan .10 hours at 380.00 per hour. 38.00

10/10/08 Review and respond to email from C.
 Francescani, DEP OGC, re: proposed consent
 order.
 Rory C. Ryan .40 hours at 380.00 per hour. 152.00

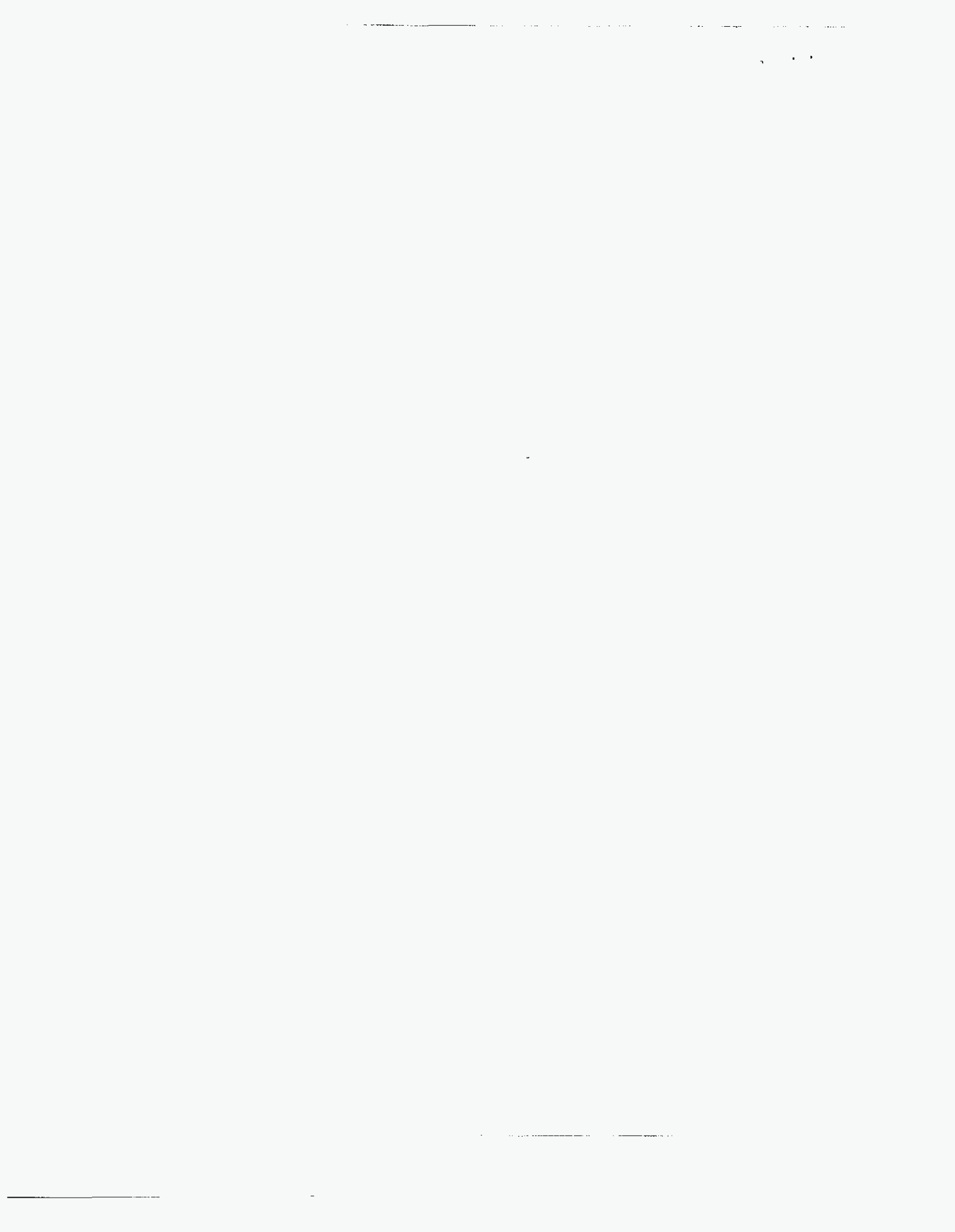
Total Fees for Professional Services\$ 12,160.00

Name	Title	Hours	Rate	Value
Ryan, Rory C.	Partner	32.00	380.00	12,160.00

RECEIVED

DEC 26 2008

AC...S



Aqua Utilities Florida, Inc.
 Attn: Christopher P. Luning, Esq
 Vice President, Corporate Development
 762 W. Lancaster Avenue
 Bryn Mawr, PA 19010-3489

October 27, 2008
 Invoice 2311025
 Page 4

Reimbursable costs through October 15, 2008

10/07/08	Rory C. Ryan Attended meeting at the DEP in Tampa 9/25/08	105.30
	Photocopy	24.90
	Long Distance Telephone	0.96
	Total Reimbursable Costs	\$ 131.16
	Current Billing for this Matter	12,291.16
	BALANCE DUE THIS INVOICE	\$ 12,291.16

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
-----	-----	-----
09/24/08	2297424	1,560.00

RECEIVED

DEC 26 2008

ACCOUNTS PAYAB

MATTER BALANCE BROUGHT FORWARD	1,560.00
TOTAL DUE	\$ 13,851.16
	=====



033 03153 20

AQUA SOURCE (FLORDIA) Company (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

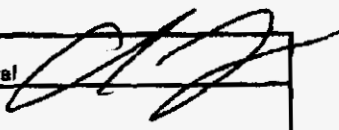
VENDOR NO # 29192

1 Vendor Name: HOLLAND & KNIGHT

(Complete lines 2 to 5 if a vendor number is not known)

2 Address _____
 3 _____
 4 _____
 5 Federal Tax Identification No. _____

6 Business Purpose: LEGAL FEES
Environmental Enforcement Defense

Requested By: Jackie Peyreferry Purchasing Managers Approval 
 Manager/Officer Approval

Invoice No. 2346798

Invoice Date January 27, 2009

Invoice Due Date/ Or Date Required ASAP

Amount \$2,367.50

Special instructions
Please return check to Jackie Peyreferry

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment

Accounting Approval _____ Controller _____

ATTACH INVOICE

Co No	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
33	6391	733800		\$2,367.50	
TOTAL				2,367.50	

RECEIVED
MAR 11 2009
ACCOUNTS PAYAB

Law Offices

HOLLAND & KNIGHT LLP

P.O. BOX 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Caracas*
Pt. Lauderdale	No. Virginia	Washington, D.C.	Mexico City*
Jacksonville	Orlando	West Palm Beach	Tel Aviv*

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

*Representative Office
January 27, 2009
Invoice 2346798

TERMS: DUE ON RECEIPT

33-6391-733800

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #098963.00007
Environmental Enforcement Defense

Fees for Professional Services	\$	2,367.50
 INVOICE TOTAL	\$	2,367.50
 BALANCE DUE THIS INVOICE	\$	2,367.50

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
11/24/08	2323831	1,033.82
12/19/08	2336013	342.32

RECEIVED
MAR 11 2009
ACCOUNTS PAYAB

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

January 27, 2009
Invoice 2346798
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:	1,376.14
TOTAL DUE	\$ 3,743.64

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

Wachovia Bank
214 N. Hogan Street, Jacksonville FL., 32202
DOMESTIC Clients: ABA #063000021
INTERNATIONAL Clients: SWIFT FNBPU33
For Credit to the Account of:
HOLLAND & KNIGHT LLP
ACCT. #2090002390441

Please indicate our INVOICE NUMBER as reference in your wire transfer.

If you wish to remit by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

40063

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Caracas*
St. Lauderdale No. Virginia		Washington, D.C.	Mexico City*
Jacksonville	Orlando	West Palm Beach	

*Representative Office

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

January 27, 2009
Invoice 2346798
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through January 15, 2009
in connection with the following:

Our Matter #098963.00007
Environmental Enforcement Defense

12/11/08	Telephone discussion with C. Francescani, DEP OGC re: "grandfathering issue" (.5); review DEP Guidance memos re: "grandfathering issue" (.9). Rory C. Ryan 1.40 hours at 380.00 per hour.	532.00
12/12/08	Telephone discussion with P. Williams re: "grandfathering issue" (.2). Rory C. Ryan .20 hours at 380.00 per hour.	76.00
12/22/08	Update the individual case files on the Extranet site for the AIG representative by allowing accesses to non work product files and denying access to others. Lisa F. Bakker .50 hours at 175.00 per hour.	87.50
01/08/09	Telephone discussion with W. Dickerson re: establishing potential financial exposure of the lawsuits; review email from DEP OGC re: grandfathering issue; telephone discussion with C. Francescani, DEP OGC, re: the resolution of the enforcement issues. Rory C. Ryan 1.70 hours at 380.00 per hour.	646.00

Aqua Utilities Florida, Inc.
 Attn: Christopher P. Luning, Esq
 Vice President, Corporate Development
 762 W. Lancaster Avenue
 Bryn Mawr, PA 19010-3489

January 27, 2009
 Invoice 2346798
 Page 2

01/12/09 Telephone message left for C. Francescani, DEP
 OGC.
 Rory C. Ryan .10 hours at 380.00 per hour. 38.00

01/13/09 Telephone discussion with C. Francescani, DEP
 OGC, re: grandfathering issue and plans for
 call with DEP staff.
 Rory C. Ryan .30 hours at 380.00 per hour. 114.00

01/15/09 Prepare for call with DEP re: Grandfathering
 issue; telephone discussion with J. Lihvarcik
 and P. Williams to prepare for DEP call;
 telephone discussion with DEP re: outstanding
 issues, including grandfathering issue; further
 telephone discussion with J. Lihvarcik and P.
 Williams re: DEP discussion.
 Rory C. Ryan 2.30 hours at 380.00 per hour. 874.00

Total Fees for Professional Services\$ 2,367.50

Name	Title	Hours	Rate	Value
Ryan, Rory C.	Partner	6.00	380.00	2,280.00
Bakker, Lisa F.	Paralegal	0.50	175.00	87.50

Current Billing for this Matter 2,367.50

BALANCE DUE THIS INVOICE\$ 2,367.50

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

January 27, 2009
Invoice 2346798
Page 3

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
11/24/08	2323831	1,033.82
12/19/08	2336013	342.32

MATTER BALANCE BROUGHT FORWARD	1,376.14
TOTAL DUE	3,743.64
	=====

Holland+Knight

Tel 407 425 8500
Fax 407 244 5288

Holland & Knight LLP
200 South Orange Avenue, Suite 2600
Orlando, FL 32801-3461
www.hklaw.com

Rory C. Ryan
407 244 5110
rory.ryan@hklaw.com

January 28, 2009

Christopher P. Luning, Esq.
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3498

Re: Aqua Utilities/Jasmine Lake Enforcement Matters

Dear Chris:

Please find attached our invoice for services concerning discussions with the Department of Environmental Protection relating to the enforcement action at the Jasmine Lakes facility.

Thank you very much for the promptness with which Aqua has paid invoices.

Sincerely yours,

HOLLAND & KNIGHT LLP


Rory C. Ryan
for

Please Process

RCR/kw
Attachment

5640381 v4

Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville • Los Angeles
Miami • New York • Northern Virginia • Orlando • Portland • San Francisco
Tallahassee • Tampa • Washington, D.C. • West Palm Beach
Abu Dhabi • Beijing • Caracas* • Mexico City • Tel Aviv* • *Representative Office

033 03153 22

AQUA SOURCE (FLORDIA) Company (33)

CHECK REQUEST

TO: ACCOUNTING DEPARTMENT

PLEASE ISSUE CHECK PAYABLE TO:

VENDOR NO # 29192

1 Vendor Name: HOLLAND & KNIGHT
(Complete lines 2 to 5 if a vendor number is not known)

2 Address _____
 3 _____
 4 _____
 5 Federal Tax Identification No. _____

6 Business Purpose: LEGAL FEES
Environmental Enforcement Defense

Requested By: Jackie Peyreferry Purchasing Managers Approval 
 Manager/Officer Approval

Invoice No. 2336013

Invoice Date December 19, 2008

Invoice Due Date/ Or Date Required ASAP

Amount \$342.32

Special Instructions
Please return check to Jackie Peyreferry

Use of this form is limited by Accounting and Purchasing Policies and Procedures. Non adherence may cause delay in payment.

Accounting Approval _____ Controller _____

ATTACH INVOICE

Co No	Accounting Unit (Budget No.)	General Ledger Account	Sub Account	Amount	Summary Type (Authorization No.)
33	6391	733800		\$342.32	
TOTAL				342.32	

RECEIVED

MAR 11 2009

ACCOUNTS PAYAB

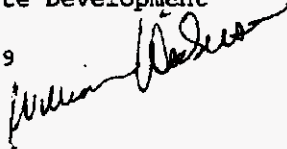
Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Bethesda	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Caracas*
Ft. Lauderdale	No. Virginia	Washington, D.C.	Mexico City*
Jacksonville	Orlando	West Palm Beach	Tel Aviv*

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489



*Representative Office
December 19, 2008
Invoice 2336013

TERMS: DUE ON RECEIPT

33-6391-733800

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #098963.00007
Environmental Enforcement Defense

Fees for Professional Services	\$	342.00
Reimbursable Costs		0.32

INVOICE TOTAL	\$	342.32
BALANCE DUE THIS INVOICE	\$	342.32

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
10/27/08	2311025	12,291.16
11/24/08	2323831	1,033.82

RECEIVED
MAR 11 2009
ACCOUNTS PAYAB

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

December 19, 2008
Invoice 2336013
Page 2
REMITTANCE COPY

MATTER BALANCE BROUGHT FORWARD:		13,324.98

TOTAL DUE	\$	13,667.30
		=====

If you wish to remit by WIRE TRANSFER, please wire transfer funds to:

Wachovia Bank
214 N. Hogan Street, Jacksonville Fl., 32202
DOMESTIC Clients: ABA [REDACTED]
INTERNATIONAL Clients: SWIFT [REDACTED]
For Credit to the Account of:
HOLLAND & KNIGHT LLP
ACCT. [REDACTED]

REDACTED

Please indicate our INVOICE NUMBER as reference in your wire transfer.

If you wish to remit by COURIER DELIVERY, please use the following address:

Holland & Knight LLP
Suite 864084
11050 Lake Underhill Road
Orlando, FL 32825-5016

40063

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 864084
Orlando, FL 32886-4084
(813) 901-4180
EIN 59-0663819

Atlanta	Lakeland	Portland	International:
Herndon	Los Angeles	San Francisco	Abu Dhabi
Boston	Miami	Tallahassee	Beijing
Chicago	New York	Tampa	Caracas*
Ft. Lauderdale	No. Virginia	Washington, D.C.	Mexico City*
Jacksonville	Orlando	West Palm Beach	

*Representative Office

Aqua Utilities Florida, Inc.
Attn: Christopher P. Luning, Esq
Vice President, Corporate Development
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3489

December 19, 2008
Invoice 2336013
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through December 10, 2008
in connection with the following:

Our Matter #098963.00007
Environmental Enforcement Defense

11/19/08	Review public notice for water quality issue and prepare email re: same. Rory C. Ryan .40 hours at 380.00 per hour.	152.00
11/20/08	Telephone message left for W. Jones, EPA; prepare correspondence to J. Lihvarcik re: execution of the Consent Agreement and coordinate filing of same. Rory C. Ryan .30 hours at 380.00 per hour.	114.00
12/02/08	Handle execution and service of consent order on EPA. Rory C. Ryan .20 hours at 380.00 per hour.	76.00

Total Fees for Professional Services\$ 342.00

Name	Title	Hours	Rate	Value
----- Ryan, Rory C.	----- Partner	----- 0.90	----- 380.00	----- 342.00

Aqua Utilities Florida, Inc.
 Attn: Christopher P. Luning, Esq
 Vice President, Corporate Development
 762 W. Lancaster Avenue
 Bryn Mawr, PA 19010-3489

December 19, 2008
 Invoice 2336013
 Page 2

Reimbursable costs through December 10, 2008

Long Distance Telephone	0.32
Total Reimbursable Costs	\$ 0.32
Current Billing for this Matter	342.32
BALANCE DUE THIS INVOICE	\$ 342.32

OUTSTANDING INVOICE SUMMARY

DATE	INVOICE	AMOUNT
10/27/08	2311025	12,291.16
11/24/08	2323831	1,033.82

MATTER BALANCE BROUGHT FORWARD	13,324.98
TOTAL DUE	\$ 13,667.30

Holland+Knight

Tel 407 425 8500
Fax 407 244 5288

Holland & Knight LLP
200 South Orange Avenue, Suite 2600
Orlando, FL 32801-3461
www.hklaw.com

Rory C. Ryan
407 244 5110
rory.ryan@hklaw.com

December 29, 2008

Christopher P. Luning, Esq.
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010-3498

*To Bill Dickson
kurd*

Re: Aqua Utilities/Jasmine Lake Enforcement Matters

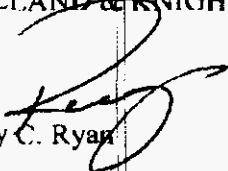
Dear Chris:

Attached is our invoice for our work in finalizing the consent order with EPA and review of the water quality and public notice.

Thank you very much for the promptness with which Aqua has paid invoices.

Sincerely yours,

HOLLAND & KNIGHT LLP


Rory C. Ryan

RCR/kw
Attachment

5640381 v3

Received

JAN 8 5 08

Atlanta • Bethesda • Boston • Chicago • Fort Lauderdale • Jacksonville • Los Angeles
Miami • New York • Northern Virginia • Orlando • Portland • San Francisco
Tallahassee • Tampa • Washington, D.C. • West Palm Beach
Abu Dhabi • Beijing • Caracas* • Mexico City • Tel Aviv* • *Representative Office