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Ruth Nettles

From: Mike Twomey [miketwomey@talstar.com]
Sent: Monday, June 22, 2009 4:24 PM
To: Filings@psc.state.fl.us
Subject: Docket No. 080517-WS Aqua Utilities Florida, Inc.

Attachments: Aqua 080517 staff data response June 22, 2009.pdf



Aqua 080517
staff data respons

a. Person responsible for this electronic filing:

Michael B. Twomey
PO Box 5256
Tallahassee, Fl 32314-5256
850-421-9530

b. Docket No. 080517-WS In re:

Aqua Utilities Florida, Inc.'s Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's Water and Wastewater Systems and Amendment of Certificates in Sumter County, Florida.

c. Document being filed on behalf of Aqua Utilities, Inc.

d. There are a total of 12 pages.

e. The document consists of a cover letter, followed by two pages of explanation of how the numbers were derived in the last nine pages, which are printouts of two Excel files of data that are responsive to Staff's questions. The Excel files have separately been provided to Staff by email.

Thank you for your attention and cooperation to this request.

Mike Twomey

MICHAEL B. TWOMEY

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June 22, 2009

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

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

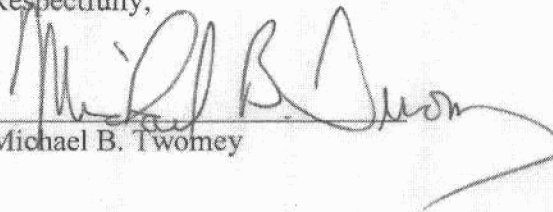
Dear Ms. Cole:

Enclosed for filing in the above-referenced docket are responses to questions raised by Staff to Aqua Utilities Florida, Inc. in an electronic communication last week.

The first attachment to this letter is the text of a June 22, 2009 email from Troy Rendell of Aqua Utilities Florida, Inc. to Ms. Patti Daniels of the Commission Staff explaining the derivation of the numbers contained in the nine pages of documents that follow in the second attachment, which documents were provided to Staff separately in two Excel files.

Thank you for your assistance with this filing.

Respectfully,


Michael B. Twomey

cc: William T. Rendell
Carl Smith

DOCUMENT NUMBER-DATE

06218 JUN 22 09

FPSC-COMMISSION CLERK

Patti,

Here are the revised projections you requested. I'm offering the following explanation to explain where the numbers came from.

First, take a look at the excel file titled, "Jumper Creek Rate Base Revised projected for Docket # 080517-WS"

For the projected 2009 Depreciation expense, the amounts are located on the worksheet tab entitled "Fixed Assets – Accum Depr" in the **Column "O"** of the spreadsheet entitled, "New Depreciation – Annual Expense." As you can see from this worksheet, the old Depreciation was being calculated using the Class C service lives under the old owner. The New Depreciation now has to be calculated using the Class A service lives under Aqua's ownership.

Water Annual projected Depreciation is located in Cell "O47" and is \$22,369.34.

Wastewater annual projected Depreciation is located in Cell "O94" and is \$16,189.31.

For Amortization of CIAC, you should look at the worksheet tab entitled "CIAC-Accum Amort".

Look down beginning on Row 17 for water.

What I've done is reconciled to Staff's recommended CIAC of contributed property as outlined in its Recommendation dated March 26, 2009. Staff recommended CIAC of \$154,596 for water and \$221,828 for wastewater.

You can see these on the worksheet "CIAC-Accum Amort". Total water CIAC is in cell F43 and wastewater is in cell F68. These amounts and items reconcile to staff's recommended CIAC.

Thus, the projected amortization is now reconciled back to the projected depreciation of this contributed property back on the worksheet "Fixed Assets – Accum Depr" in column O. Therefore, the depreciation and amortization of these contributed items now match.

Further, we have received additional meter installation fees in June and July 2008. These items are shown on rows 9 & 10 and total \$2,640. Obviously if you recognize the previously installed old meters that were purchased you wouldn't also recognize the fees that the previous owner may have collected, so this amount was not included to avoid double recognition.

Now, if you look at the new Revised excel spreadsheet titled, "Jumper Creek O M Revised Projected 2009 for Docket # 080517-WS"

The Water and Wastewater are on separate worksheet tabs at the bottom, with the Combined being the first tab.

I've separated the Depreciation and Amortization amounts into rows. These now link back to the other excel file so they now match. The revised projected Depreciation and Amortization Expenses for 2009 are now:

DOCUMENT NUMBER-DATE

06218 JUN 22 08

FPSC-COMMISSION CLERK

Water:

Depreciation Expense	22,369
Amortization Expense	(3,580)

Wastewater:

Depreciation Expense	16,189
Amortization Expense	(7,131)

The other O&M amounts came from AUF's budget for 2009.

Please let me, Carl, and/or Mike know if we need to file these revised spreadsheet in the docket file with the Clerk's office, or if staff will take care of this,

If you have ANY questions, please call me at your earliest convenience.

Thanks,

Troy

Aqua Utilities Florida, Inc.
 Jumper Creek Combined
 Projected Expense Analysis
 For Year Ending 12/31/09

Jumper Creek Combined

Account No. and Name	2009 Projected Expenses
Salaries & Wages - Employees	18,317
Salaries & Wages - Officers, Exec.	0
Employee Pensions & Benefits	4,504
Purchased Water	0
Purchased Sewage Treatment	0
Sludge Removal Expense	2,835
Purchased Power	4,389
Fuel for Power Production	0
Chemicals	2,148
Materials & Supplies	1,800
Contractual Services - Engineering	36
Contractual Services - Accounting	105
Contractual Services - Legal	0
Contractual Services - Mgmt. Fees	1,734
Contractual Services - Testing	4,911
Contractual Services - Other	8,648
Rental of Building/Real Prop.	0
Rental of Equipment	0
Transportation Expenses	1,015
Insurance - Vehicle	117
Insurance - General Liability	474
Insurance - Workman's Comp.	86
Insurance - Other	120
Advertising Expense	0
Reg. Comm. Exp. - Rate Case Amort.	0
Reg. Comm. Exp. - Other	0
Bad Debt Expense	462
Miscellaneous Expense	87
TOTAL WATER O & M EXPENSES	\$ 51,786
Depreciation Expense	38,559
Amortization Expense	(10,711)
TOTI	3,057
Amortization of Property Loss	-
Income Taxes	(9,380)
Total Operating Expenses	\$ 73,311

Aqua Utilities Florida, Inc.
 Jumper Creek
 Projected Expense Analysis
 For Year Ending 12/31/09

WATER		<u>2009</u>
<u>Account No. and Name</u>		<u>Projected Expenses</u>
601	Salaries & Wages - Employees	10,230
603	Salaries & Wages - Officers, Exec.	0
604	Employee Pensions & Benefits	2,472
610	Purchased Water	0
615	Purchased Power	1,446
616	Fuel for Purchased Power	0
618	Chemicals	708
620	Materials & Supplies	780
631	Contractual Services - Engineering	33
632	Contractual Services - Accounting	58
633	Contractual Services - Legal	0
634	Contractual Services - Mgmt. Fees	961
635	Contractual Services - Testing	1,611
636	Contractual Services - Other	3,285
641	Rental of Building/Real Prop.	0
642	Rental of Equipment	0
650	Transportation Expenses	562
656	Insurance - Vehicle	65
657	Insurance - General Liability	262
658	Insurance - Workman's Comp.	48
659	Insurance - Other	66
660	Advertising Expense	0
666	Reg. Comm. Exp. - Rate Case Amort.	0
667	Reg. Comm. Exp. - Rate Case Other	0
670	Bad Debt Expense	207
675	Miscellaneous Expense	48
TOTAL WATER O & M EXPENSES		<u>\$ 22,843</u>
	Depreciation Expense	22,369
	Amortization Expense	(3,580)
	TOTI	1,361
	Income Taxes	(4,051)
	Total Operating Expenses	<u>\$ 38,942</u>

Aqua Utilities Florida, Inc.
 Jumper Creek
 Projected Expense Analysis
 For Year Ending 12/31/09

WASTEWATER

Account No. and Name	2009 Projected Expenses
701 Salaries & Wages - Employees	8,087
703 Salaries & Wages - Officers, Exec.	0
704 Employee Pensions & Benefits	2,032
710 Purchased Sewage Treatment	0
711 Sludge Removal Expense	2,835
715 Purchased Power	2,943
716 Fuel for Power Production	0
718 Chemicals	1,440
720 Materials & Supplies	1,020
731 Contractual Services - Engineering	3
732 Contractual Services - Accounting	47
733 Contractual Services - Legal	0
734 Contractual Services - Mgmt. Fees	773
735 Contractual Services - Testing	3,300
736 Contractual Services - Other	5,363
741 Rental of Building/Real Prop.	0
742 Rental of Equipment	0
750 Transportation Expenses	452
756 Insurance - Vehicle	52
757 Insurance - General Liability	211
758 Insurance - Workman's Comp.	38
759 Insurance - Other	53
760 Advertising Expense	0
766 Reg. Comm. Exp. - Rate Case Amort.	0
767 Reg. Comm. Exp. - Other	0
770 Bad Debt Expense	256
775 Miscellaneous Expense	39
TOTAL WATER O & M EXPENSES	\$ 28,944
Depreciation Expense	16,189
Amortization Expense	(7,131)
TOTI	1,696
Amortization of Property Loss	-
Income Taxes	(5,329)
Total Operating Expenses	\$ 34,369

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

December 31, 2007			
	WATER	WASTEWATER	TOTAL
UPIS	496,636	407,973	904,609
A/D	(22,855)	(18,401)	(41,256)
CIAC	(7,700)	-	(7,700)
A/A	385	-	385
Net Rate Base	466,466	389,572	856,038

Purchase Price	100,000
Acquisition Adjustment	<u>(756,038)</u>

Projected 12/31/2009			
	WATER	WASTEWATER	TOTAL
UPIS	502,827	408,899	911,726
A/D	(67,423)	(50,768)	(118,191)
CIAC	(10,340)	-	(10,340)
A/A	1,363	-	1,363
Net Rate Base	426,428	358,131	784,558

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

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.
 Some of the assets listed below are "Contributed Property" and are reflected on the CIAC tab.

P/A #	Group	Depreciation	Deprec. Lives (Class C)	Date in Service	Book Cost 12/31/2007	Expense 2007	Accumulated Depreciation 12/31/2007	Net UPIS 12/31/2007
WATER								
303	LAND	Land and Land Rights - (.33 Acres)	N/A	01/01/07	2,271.39	-	-	2,271.39
					2,271.39	-	-	2,271.39
304	STRUCTURES & IMPROVEMENTS	Construct 12' Service Road-Water & Sewer Only)	28	01/01/07	6,488.15	231.65	231.65	6,254.51
					6,488.15	231.65	231.65	6,254.51
307	WELLS	Well #1 - 8"	27	01/01/07	16,447.00	609.15	609.15	15,837.85
		Well #2 - 12"	27	01/01/07	42,504.00	1,574.22	1,574.22	40,929.78
					58,951.00	2,183.37	2,183.37	56,767.63
320	WATER TREATMENT EQUIPMENT	Water Treatment Plant (A)	17	01/01/07	275,513.42	16,206.67	16,206.67	259,306.75
		Estimated retirement			(200.00)			(200.00)
		Water Treatment Plant (Stenner Pump)	20	10/01/08	268.33			268.33
					275,581.75	16,206.67	16,206.67	259,375.08
331	TRANSMISSION & DISTRIBUTION	8" Water Line (4,720 ft)	38	01/01/07	58,116.17	1,529.37	1,529.37	56,586.79
		4" Water Line (760 ft)	38	01/01/07	5,934.88	156.18	156.18	5,778.70
		2" Water Line (500 ft)	38	01/01/07	4,508.65	118.65	118.65	4,390.00
		4" Gate Valve (3 ea)	38	01/01/07	2,764.33	72.75	72.75	2,691.58
		6" Gate Valve (10 ea)	38	01/01/07	11,351.11	298.71	298.71	11,052.40
		2" Blow off (1 ea)	38	01/01/07	634.33	16.69	16.69	617.63
		Backflow Preventer (2 ea)	38	01/01/07	1,929.01	50.61	50.61	1,878.41
		2009 Budgeted additions (331400)			2,500.00			2,500.00
					87,732.48	2,242.96	2,242.96	85,489.62
333	SERVICES	Single Water Services	35	01/01/07	1,669.28	47.69	47.69	1,621.59
		Single Water Services - Picnic	35	01/01/07	1,736.05	49.60	49.60	1,686.45
		Double Water Services	35	01/01/07	29,379.35	839.41	839.41	28,539.94
		240 Services (CO #4)	35	01/01/07	6,054.94	173.00	173.00	5,881.95
					38,839.62	1,109.70	1,109.70	37,729.92
334	METERS	Meters & Meter Installation - (36 - 5/8" x 3/4") (A)	17	01/01/07	3,481.35	204.79	204.79	3,276.56
		Estimated retirement			(3,481.35)			(3,481.35)
		Meters & Meter Installation - (35 - 5/8" x 3/4" RE)	22	05/01/08	5,922.43			5,922.43
					5,922.43	204.79	204.79	6,117.64
336	FIRE HYDRANTS	Fire Hydrant	40	01/01/07	27,042.35	676.06	676.06	26,366.30
					27,042.35	676.06	676.06	26,366.30
		TOTAL WATER			602,827.18	22,855.20	22,855.20	479,971.98

Deprec. Lives (Class A or B)	New Depreciation		Total 2008 and 2009	Projected Accum. Depr. 12/31/2009	Projected Net UPIS 12/31/2009
	Monthly Expense	Annual Expense			
N/A	-	-	-	-	2,271.39
32	16.89	202.69	405.38	637.03	5,849.12
30	45.69	548.23	1,096.47	1,705.61	14,741.39
30	118.07	1,416.80	2,833.60	4,407.82	38,096.18
	163.75	1,865.03	3,936.67	6,113.44	52,837.66
22	1,350.56	16,206.67	32,413.34	48,620.01	226,893.40
20	1.12	13.42	21.58	21.58	(200.00)
	1,351.67	16,220.09	32,434.92	48,641.59	226,940.16
43	112.63	1,351.54	2,703.08	4,232.45	53,883.71
43	11.50	138.02	276.04	432.22	5,502.66
43	8.74	104.85	209.70	328.35	4,180.30
43	5.36	64.29	128.57	201.32	2,563.01
43	22.00	263.98	527.96	826.67	10,524.44
43	1.23	14.75	29.50	48.20	588.13
43	3.73	44.72	89.44	140.05	1,782.96
	Estimated based on 6 months		29.07	29.07	2,470.93
	165.18	1,982.15	3,993.37	6,238.33	81,496.15
40	3.48	41.73	83.46	131.16	1,538.12
40	3.62	43.40	86.80	136.40	1,599.65
40	61.21	734.48	1,468.97	2,308.38	27,070.97
40	12.61	151.37	302.75	475.75	5,579.20
	80.92	970.99	1,941.98	3,051.68	36,787.94
22	13.19	158.24	316.49	521.27	2,960.08
22	22.43	269.20	343.24	343.24	(3,481.35)
	35.62	427.44	659.73	864.51	5,057.92
45	50.05	600.94	1,201.88	1,877.94	25,164.41
	50.06	600.94	1,201.88	1,877.94	25,164.41
	1,864.11	22,369.34	44,567.33	67,422.53	435,404.64

Deprec. Lives (Class A or B)	New Depreciation		Total 2008 and 2009	Projected Accum. Depr. 12/31/2009	Projected Net UPIS 12/31/2009
	Monthly Expense	Annual Expense			
N/A	-	-	-	-	18,446.44
32	14.66	175.99	351.96	580.52	5,070.79
32	6.77	81.25	182.50	258.80	2,341.26
	21.44	257.23	514.46	819.32	7,411.99
45	155.46	1,865.57	3,731.15	5,929.92	78,120.91
	Estimated based on 6 months		27.78	27.78	2,472.22
	155.46	1,865.57	3,768.93	6,057.70	80,593.13

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

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.
 Some of the assets listed below are "Contributed Property" and are reflected on the CIAC tab.

P/A #	Group	Depreciation	Deprec. Lives (Class C)	Date in Service	Book Cost 12/31/2007	Expense 2007	Accumulated Depreciation 12/31/2007	Net UPIS 12/31/2007
WASTEWATER								
353	LAND	Land and Land Rights - WWTP (2.68 Acres)	N/A	01/01/07	18,446.44	-	-	18,446.44
		Land and Land Rights - Lift Station (.04 Acres)			275.32	-	-	275.32
					18,721.76	-	-	18,721.76
354	STRUCTURES & IMPROVEMENTS	Construct 12' Service Road-Water & Sewer Only)	27	01/01/07	5,831.31	208.57	208.57	5,422.75
		Lift Station-Fencing	27	01/01/07	2,600.00	96.30	96.30	2,503.70
					8,231.31	304.86	304.86	7,926.45
360	COLLECTIONS SEWERS - GRAVITY	8" PVC Gravity (0'-8" Deep)	46	01/01/07	83,950.83	2,098.77	2,098.77	81,852.06
		2009 Budgeted additions (360200)			2,500.00			2,500.00
					86,450.83	2,098.77	2,098.77	84,352.06

Deprec. Lives (Class A or B)	New Depreciation		Total 2008 and 2009	Projected Accum. Depr. 12/31/2009	Projected Net UPIS 12/31/2009
	Monthly Expense	Annual Expense			
N/A	-	-	-	-	18,446.44
32	14.66	175.99	351.96	580.52	5,070.79
32	6.77	81.25	182.50	258.80	2,341.26
	21.44	257.23	514.46	819.32	7,411.99
45	155.46	1,865.57	3,731.15	5,929.92	78,120.91
	Estimated based on 6 months		27.78	27.78	2,472.22
	155.46	1,865.57	3,768.93	6,057.70	80,593.13

Deprec. Lives (Class A or B)	New Depreciation		Total 2008 and 2009	Projected Accum. Depr. 12/31/2009	Projected Net UPIS 12/31/2009
	Monthly Expense	Annual Expense			
N/A	-	-	-	-	18,446.44
32	14.66	175.99	351.96	580.52	5,070.79
32	6.77	81.25	182.50	258.80	2,341.26
	21.44	257.23	514.46	819.32	7,411.99
45	155.46	1,865.57	3,731.15	5,929.92	78,120.91
	Estimated based on 6 months		27.78	27.78	2,472.22
	155.46	1,865.57	3,768.93	6,057.70	80,593.13

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

Description	No. of Units	Pave-Rite, Inc.			SECO-Elect Serv Installation		Vendors	Total	
		Pay Req #7	Allocation	Amount	June 23, 2006 Inv	Allocation			Amount
Water									
303 Land @ WTP (.33 Acres)	Lump						Horizons Homes	2,271.39	
304 Construct 12' Service Road-Water & Sewer Only)	Lump			937.49		1.50%	448.81	6,486.15	
307 Well #1 - 8"	Lump	5,069.85	0.48%	-		0.00%	-	14,086.00	
307 Well #1 - 8"	Lump			-		0.00%	-	2,961.00	
307 Well #2 - 12"	Lump			-		0.00%	-	42,504.00	
320 Water Treatment Plant	Lump	216,627.00	20.28%	39,822.10		63.61%	19,064.31	275,513.42	
331 6" Water Line	4,720 ft	45,694.80	4.28%	8,399.98		13.42%	4,021.38	58,118.17	
331 4" Water Line	790 ft	4,666.40	0.44%	857.81		1.37%	410.67	4,508.65	
331 2" Water Line	500 ft	3,545.00	0.33%	651.67		1.04%	311.98	5,934.68	
331 4" Gate Valve	3 ea	2,173.50	0.20%	399.55		0.64%	191.28	4,508.65	
331 6" Gate Valve	10 ea	8,925.00	0.84%	1,640.86		2.62%	785.45	2,764.33	
331 2" Blow off	1 ea	498.75	0.05%	91.68		0.15%	43.89	11,351.11	
331 Backflow Preventer	2 ea	1,512.00	0.14%	277.95		0.44%	133.06	634.33	
333 Single Water Services	5 ft	1,312.50	0.12%	241.27		0.39%	115.51	1,923.01	
333 Single Water Services - Picnic	1,365 ft	1,365.00	0.13%	260.93		0.40%	120.13	1,689.28	
333 Double Water Services	420 ft	23,100.00	2.16%	4,246.43		6.78%	2,032.92	1,736.05	
333 240 Services (CO #4)	240 ft	4,760.80	0.45%	875.17		1.40%	418.98	29,379.35	
334 Meters & Meter Installation - 5/8" x 3/4"	35 ea		0.00%	-		0.00%	-	6,054.94	
334 Meters & Meter Installation - 5/8" x 3/4"	1 ea		0.00%	-		0.00%	-	2,788.16	
334 Meters & Meter Installation - 5/8" x 3/4"	24 ea		0.00%	-		0.00%	-	600.00	
335 Fire Hydrant	6 ea	21,262.50	1.99%	3,908.64		6.24%	1,871.21	93.19	
N/A Engineering (WTP & WWTP)						29,969.58	(29,969.58)	-	
Total Water	53.66%	340,543.10	31.88%	62,601.35	-	100.00%	-	62,432.35	497,917.77
Sewer									
353 Land @ WWTP (2.68 Acres)	Lump						Horizons Homes	18,446.44	
353 Land @ LS (.04 Acres)	Lump						Horizons Homes	275.32	
354 Construct 12' Service Road-Water & Sewer Only)	Lump	4,404.15	0.41%	809.61		1.48%	417.55	5,631.31	
354 Lift Station-Fencing	Lump			-				2,600.00	
360 8" PVC Gravity (0'-6" Deep)	4,810 ft	65,658.50	6.15%	12,069.50		22.08%	6,224.83	83,950.83	
361 4" Sanitary Lateral	4 ft	945.00	0.09%	173.72		0.32%	89.59	1,208.31	
361 4" Double Sanitary Lateral	58 ft	17,640.00	1.65%	3,242.73		5.83%	1,672.43	22,555.16	
361 4" Force Main	1,160 ft	7,064.40	0.66%	1,298.63		2.39%	689.77	9,032.80	
362 Manhole 4-6	9 ea	15,592.60	1.46%	2,866.34		5.24%	1,478.31	19,937.15	
362 Manhole 6-8	10 ea	18,375.00	1.72%	3,377.84		6.18%	1,742.12	23,494.95	
362 Manhole 8-10	2 ea	3,937.50	0.37%	723.82		1.32%	373.31	5,034.63	
362 Manhole 10-12	2 ea	4,725.00	0.44%	868.59		1.59%	447.97	6,041.56	
371 Lift Station	Lump	36,907.50	3.46%	6,784.63		12.41%	3,499.16	47,191.29	
371 Lift Station-Electric	Lump				3,381.40			3,381.40	
380 WWTP	Lump	117,915.00	11.04%	21,676.08		39.65%	11,179.40	150,770.48	
380 Convert Wells (Monitoring Wells)	2 ea	4,200.00	0.39%	772.08		1.23%	369.62	5,341.70	
390 WWTP-Electric	Lump				1,379.40			1,379.40	
N/A Engineering (WTP & WWTP)						28,192.65	(28,192.65)	-	
Total Sewer	46.34%	297,362.55	27.84%	54,663.56	4,760.80	98.59%	(28.58)	2,600.00	406,272.75
Total Water & Sewer	100.00%	637,905.65		117,264.91	4,760.80		(28.58)	65,032.35	904,080.51
Non-Utility									
Roadway-1" Type III Asphalt		108,790.00	10.19%	19,998.65				128,788.65	
Roadway - Miami Curb		66,241.80	6.20%	12,177.10				78,418.90	
Roadway - Street signs/stripping		2,802.00	0.26%	515.09				3,317.09	
Roadway - 48 Improvements		29,760.00	2.79%	5,470.72				35,230.72	
Drainage - 21 x 15 CMP		3,426.22	0.32%	629.84				4,056.06	
Drainage - 28 x 20 CMP		16,857.68	1.58%	3,098.91				19,956.59	
Drainage - 18" x 30" ERCP		4,890.66	0.46%	899.02				5,789.68	
Drainage - 35 x 24 CMP		21,914.61	2.05%	4,028.52				25,943.13	
Drainage - 24" x 30" ERCP		2,756.46	0.26%	506.71				3,263.17	
Drainage - 18" CMP		16,817.14	1.57%	3,091.46				19,908.60	
Drainage - 24" CMP		15,314.10	1.43%	2,815.16				18,129.26	
Drainage - Discharge Structure		5,880.00	0.55%	1,080.91				6,960.91	
Drainage - Diversion Box		115.50	0.01%	21.23				136.73	

Description	No. of Units	Pave-Rite, Inc.			SECO-Elect Serv Installation		Vendors	Total	
		Pay Req #7	Allocation	Amount	June 23, 2006 Inv	Allocation			Amount
Drainage - 21 x 15 U Endwalls		26.25	0.00%	4.63				31.08	
Drainage - 28 X 20 U Endwalls		3,444.00	0.32%	633.10				4,077.10	
Drainage - 35 x 24 Endwalls		7,665.00	0.72%	1,409.04				9,074.04	
Drainage - Silt Fence		2,065.14	0.19%	379.63				2,444.77	
Drainage - Type E Inlets		2,047.50	0.19%	376.39				2,423.89	
Drainage - Type V Inlets		40,960.00	3.83%	7,527.76				48,477.76	
Drainage - MES		1,575.00	0.15%	289.53				1,864.53	
Drainage - Special Inlet		1,233.75	0.12%	226.60				1,460.55	
Drainage - Special Storm Manhole		1,785.00	0.17%	328.13				2,113.13	
Drainage - Storm Manhole		1,575.00	0.15%	289.53				1,864.53	
Drainage - 24" U Endwalls		6,174.00	0.58%	1,134.95				7,308.95	
Drainage - 18" U Endwalls		3,969.00	0.37%	729.61				4,698.61	
Deduct Silt Fence (CO #3)		(2,065.14)	-0.19%	(379.63)				(2,444.77)	
1" Type S-III Asphalt (CO #2)		60,288.00	5.64%	11,082.62				71,370.62	
Drainage structure mods (CO #1)		9,183.11	0.86%	1,688.11				10,871.22	
Deduct install of water meters (CO #5)		(5,336.00)	-0.50%	(980.91)				(6,316.91)	
Engineering (Non-Utility)						45,425.00		45,425.00	
Total Non-Utilities		430,145.68	40.27%	79,072.81		45,425.00		554,643.49	
Total Before Soft Cost		1,068,051.33	100.00%	196,337.72	4,760.80	45,396.42	65,032.35	1,458,734.00	
Soft Cost									
Sitework - Grading		87,657.70		(87,657.70)				-	
Sitework - Fill & Fine Grading		49,503.00		(49,503.00)				-	
Sod		40,841.60		(40,841.60)				-	
Seed & Mulch		24,789.00		(24,789.00)				-	
Reduce Seed and Mulch Requirements (CO#6)		(5,453.56)		5,453.56				-	
		196,337.72		(196,337.72)				-	
		1,264,389.05			4,760.80	45,396.42	65,032.35	1,458,734.00	

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

PIA #	Group	Depreciation	Composite Rate	Date in Service	Fees Collected	Years in Serv. Acq.	Accum. Amortization	Net CIAC	Monthly Expense	Projected Accum. Amort. @ 12/31/09	Net CIAC Projected @ 12/31/09
WATER		334									
	Cash										
271-Cash	Meter Installation Fees - 35 Customers - Regular		20.00	Jan-07	7,700.00	1	385.00	7,315.00	32.08	1,155.00	6,545.00
271-Cash	Meter Installation Fees - 11 Customers - Regular		20.00	Jun-06	2,420.00				18.08	191.88	2,228.42
271-Cash	Meter Installation Fees - 1 Customer - Regular		20.00	Jul-05	220.00				0.92	16.50	203.50
TOTAL WATER - Combined					10,340.00		385.00	7,315.00	43.08	1,363.08	8,976.92

No CIAC - Cash on sewer found.
 No additions to CIAC budgeted for 2008. AUF rate.

WATER		Contributed Property	Accum. Amortization	Amortization Expens
331	TRANSMISSION & DISTRIBUTION			
	6" Water Line (4,720 ft)	58,116.17	4,232.45	1,351.54
	4" Water Line (750 ft)	5,504.88	432.22	138.02
	2" Water Line (500 ft)	4,508.55	326.35	104.85
	4" Gate Valve (3 ea)	2,794.33	201.32	64.29
	6" Gate Valve (10 ea)	11,351.11	825.67	263.88
	2" Blow off (1 ea)	634.33	46.29	14.75
	Backflow Preventer (2 ea)	1,923.01	140.05	44.72
		85,232.48	6,207.26	1,982.15
333	SERVICES			
	Single Water Services	1,689.28	131.16	41.73
	Single Water Services - Picnic	1,736.05	136.40	43.40
	Double Water Services	29,279.35	2,308.38	734.48
	240 Services (CO #4)	6,954.94	475.75	151.37
		39,659.62	3,051.69	970.98
334	METERS			
	Meters & Meter Installation - (35 - 5/8" x 3/4") (A)	3,451.35	521.27	158.24
335	FIRE HYDRANTS			
		27,042.35	1,877.94	600.94
	Total CIAC per Staff	154,895.81	11,658.16	3,712.33
WASTEWATER		Contributed Property	Accum. Amortization	Amortization Expens
360	COLLECTIONS SEWERS - GRAVITY			
	8" PVC Gravity (0-8' Deep)	83,950.83	5,829.92	1,885.57
361	COLLECTIONS SEWERS - FORCE			
	4" Sanitary Lateral	1,208.31	125.31	40.28
	4" Double Sanitary Lateral	22,555.16	2,339.05	751.84
	4" Force Main	9,032.80	936.74	301.09
		32,796.27	3,401.09	1,093.21
362	MANHOLES			
	Manhole 4-0	19,937.15	1,535.70	496.43
	Manhole 6-6	23,494.95	1,809.75	587.37
	Manhole 8-10	5,034.83	387.80	125.87
	Manhole 10-12	6,041.56	465.36	151.04
		54,508.50	4,198.61	1,362.71
371	PUMPING EQUIPMENT			
	Lift Station	47,191.29	7,865.22	2,621.74
	Lift Station-Electric	3,381.40	563.57	187.86
		50,572.69	8,428.79	2,809.59
		221,828.09	21,858.41	7,131.09