

MICHAEL B. TWOMEY

ATTORNEY AT LAW
POST OFFICE BOX 5256
TALLAHASSEE, FLORIDA 32314-5256
Tel. (850) 421-9530 Fax. (850) 421-9530
e-mail: miketwomey@talstar.com

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

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:

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 Endeing 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 Endeing 12/31/09

WATER

Account No. and Name	2009 Projected Expenses
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	\$ 22,843
Depreciation Expense	22,369
Amortization Expense	(3,580)
TOTI	1,361
Income Taxes	(4,051)
Total Operating Expenses	\$ 38,942

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

WASTEWATER

		2009
Account No. and Name		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		<u>\$ 28,944</u>
	Depreciation Expense	16,189
	Amortization Expense	(7,131)
	TOTI	1,696
	Amortization of Property Loss	-
	Income Taxes	(5,329)
	Total Operating Expenses	<u>\$ 34,369</u>

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	(756,038)

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 lab.

P/A #	Group	Description	Deprec. Lives (Class C)	Date in Service	Book Cost	Expense 2007	Accumulated Depreciation 12/31/2007	Net UPIS 12/31/2007	New Depreciation			Depreciation Total 2008 and 2009	Projected Accum. Deprec. 12/31/2009	Projected Net UPIS 12/31/2009
									Deprec. Lives (Class A or B)	Monthly Expense	Annual Expense			
303	LAND	Land and Land Rights - (33 Acres)	N/A	01/01/07	2,271.39	-	-	2,271.39	-	-	-	-	-	2,271.39
304	STRUCTURES & IMPROVEMENTS	Construct 12 Service Road (Water & Sewer Only)	28	01/01/07	6,486.15	231.65	231.65	6,254.51	16.89	202.69	405.36	637.03	637.03	5,849.12
307	WELLS	Well #1 - 8" Well #2 - 12"	27	01/01/07	16,447.00	609.15	609.15	15,837.85	48.69	548.23	1,096.47	1,705.61	1,705.61	14,741.39
320	WATER TREATMENT EQUIPMENT	Water Treatment Plant (A) Water Treatment Plant (Stenner Pump)	17	01/01/07	275,513.42	16,206.67	16,206.67	259,306.75	1,350.56	16,206.67	32,413.34	48,620.01	48,620.01	226,893.40
331	TRANSMISSION & DISTRIBUTION	6" Water Line (4,720 ft) 4" Water Line (760 ft) 2" Water Line (500 ft) 4" Gate Valve (3 ea) 6" Gate Valve (10 ea) 2" Blow off (1 ea) Backflow Preventer (2 ea) 2009 Budgeted additions (331400)	38	01/01/07	58,116.17	1,529.37	1,529.37	56,586.79	112.63	1,351.54	2,703.08	4,232.45	4,232.45	53,883.71
333	SERVICES	Single Water Services Double Water Services - Pionic 240 Services (CO #4)	35	01/01/07	1,669.28	47.69	47.69	1,621.59	3.48	41.73	83.46	131.16	131.16	1,538.12
334	METERS	Meters & Meter Installation - (36 - 5/8" x 3/4") (A) Estimated retirement Meters & Meter Installation - (35 - 5/8" x 3/4" RF)	17	01/01/07	3,481.35	204.79	204.79	3,276.56	13.19	156.24	316.49	521.27	521.27	2,960.08
335	FIRE HYDRANTS	Fire Hydrant	40	01/01/07	27,042.35	676.06	676.06	26,366.30	50.08	600.94	1,201.88	1,877.94	1,877.94	25,164.41
	TOTAL WATER				502,827.16	22,855.20	22,855.20	479,971.98	1,854.11	22,369.34	44,567.33	67,422.53	67,422.53	435,404.64

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 lab.

P/A #	Group	Description	Deprec. Lives (Class C)	Date in Service	Book Cost	Expense 2007	Accumulated Depreciation 12/31/2007	Net UPIS 12/31/2007	New Depreciation			Depreciation Total 2008 and 2009	Projected Accum. Deprec. 12/31/2009	Projected Net UPIS 12/31/2009
									Deprec. Lives (Class A or B)	Monthly Expense	Annual Expense			
353	LAND	Land and Land Rights - WWTP (2.88 Acres) Land and Land Rights - Lift Station (04 Acres)	N/A	01/01/07	18,446.44	-	-	18,446.44	-	-	-	-	-	18,446.44
354	STRUCTURES & IMPROVEMENTS	Construct 12 Service Road (Water & Sewer Only) Lift Station - Fencing	27	01/01/07	5,631.31	208.57	208.57	5,422.75	14.66	175.98	351.96	560.52	560.52	5,070.79
360	COLLECTIONS SEWERS - GRAVITY	8" PVC Gravity (0-6' Deep) 2009 Budgeted additions (360200)	40	01/01/07	83,950.83	2,098.77	2,098.77	81,852.06	21.44	257.23	514.46	819.32	819.32	7,411.99
	TOTAL WATER				86,450.83	2,098.77	2,098.77	84,352.06	155.46	1,865.57	3,731.15	5,829.92	5,829.92	78,120.91

361	COLLECTIONS SEWERS - FORCE																		
	4" Sanitary Lateral	27	01/01/07	1,208.31	44.75	44.75	1,163.56	30	3.36	40.28	80.55	125.31	1,083.01						
	4" Double Sanitary Lateral	27	01/01/07	22,555.16	835.38	835.38	21,719.78	30	62.65	751.84	1,503.68	2,339.05	20,216.10						
	4" Force Main	27	01/01/07	9,032.80	334.55	334.55	8,698.25	30	25.09	301.09	602.19	936.74	8,098.07						
				32,796.27	1,214.68	1,214.68	31,581.59		91.10	1,093.21	2,186.42	3,401.09	29,395.18						
362	MANHOLES																		
	Manhole 4-6	37	01/01/07	19,937.15	538.84	538.84	19,398.31	40	41.54	498.43	996.86	1,535.70	18,401.45						
	Manhole 6-8	37	01/01/07	23,494.95	635.00	635.00	22,859.96	40	48.95	587.37	1,174.75	1,809.75	21,685.21						
	Manhole 8-10	37	01/01/07	5,034.63	136.07	136.07	4,898.56	40	10.49	125.87	251.73	387.80	4,546.83						
	Manhole 10-12	37	01/01/07	6,041.56	163.29	163.29	5,878.27	40	12.59	151.04	302.08	455.36	5,576.20						
				54,508.30	1,473.20	1,473.20	53,035.10		113.56	1,362.71	2,728.41	4,198.61	50,309.68						
371	PUMPING EQUIPMENT																		
	Lift Station	18	01/01/07	47,191.29	2,621.74	2,621.74	44,569.56	18	218.48	2,621.74	5,243.48	7,865.22	39,326.08						
	Lift Station-Electric	18	01/01/07	3,381.40	187.86	187.86	3,193.54	18	15.65	187.86	375.71	563.57	2,817.83						
				50,572.69	2,809.59	2,809.59	47,763.10		234.13	2,809.59	5,619.19	8,428.78	42,143.91						
380	TREATMENT & DISPOSAL																		
	WWTP (A)	15	01/01/07	150,770.48	10,051.37	10,051.37	140,719.12	18	698.01	8,376.14	16,752.28	26,803.64	123,668.84						
	Convert Wells (Monitoring Wells)	15	01/01/07	5,341.70	356.11	356.11	4,985.59	18	24.73	296.76	593.52	949.64	4,392.06						
	WWTP-Electric	15	01/01/07	1,379.40	91.96	91.96	1,287.44	18	6.39	76.63	153.27	245.23	1,134.17						
	Estimated retirement (200,00)			(200.00)			(200.00)						(200.00)						
	Estimated retirement (600,00)			(600.00)			(600.00)						(600.00)						
	WWTP - Slammer Pump	18	05/01/08	288.33			288.33	18	1.24	14.91	24.83	24.83	243.50						
	WWTP - SHP aeration blower motor	18	12/01/08	658.00			658.00	18	3.05	36.56	39.61	39.61	618.39						
				157,617.91	10,499.44	10,499.44	147,118.47		733.42	8,801.00	17,563.50	28,052.94	129,554.97						
	TOTAL WASTEWATER			408,899.08	18,400.54	18,400.54	390,498.53		1,348.11	16,189.31	32,367.90	50,768.44	356,130.63						
	TOTAL WATE AND WASTEWATER			911,726.25	41,255.74	41,255.74	870,470.51		3,213.22	38,558.65	76,935.24	118,190.98	793,535.28						

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	Allocation	Amount		
Water								
303 Land @ WTP (.33 Acres)	Lump	5,099.85	0.48%	937.49	1.50%	443.81	Horizons Homes	2,271.39
304 Construct 12' Service Road-Water & Sewer Only)	Lump		0.00%	-	0.00%	-	Earl's Well Drilling & Pump Serv. Inc.	14,086.00
307 Well #1 - 8"	Lump		0.00%	-	0.00%	-	Plant Technicians, Inc.	2,361.00
307 Well #2 - 12"	Lump		0.00%	-	0.00%	-	C.W.D.I., Inc dba Citrus Well Drilling	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		58,116.17
331 4" Water Line	760 ft	4,686.40	0.44%	857.81	1.37%	410.67		5,934.88
331 2" Water Line	500 ft	3,545.00	0.33%	651.67	1.04%	311.98		4,508.65
331 4" Gate Valve	3 ea	2,173.50	0.20%	399.55	0.64%	191.28		2,764.33
331 6" Gate Valve	10 ea	8,925.00	0.84%	1,640.66	2.62%	785.45		11,351.11
331 2" Blow off	1 ea	496.75	0.05%	91.68	0.15%	43.89		634.33
331 Backflow Preventer	2 ea	1,512.00	0.14%	277.95	0.44%	133.06		1,923.01
333 Single Water Services	5 ft	1,312.50	0.12%	241.27	0.39%	115.51		1,669.28
333 Double Water Services - Pknic	1,365 ft	1,385.00	0.13%	250.93	0.40%	120.13		1,736.05
333 240 Services (CO #4)	420 ft	23,100.00	2.16%	4,246.43	6.78%	2,032.92	Sunstate Meter & Supply	29,379.35
334 Meters & Meter Installation - 5/8" x 3/4"	240 ft	4,760.80	0.45%	875.17	1.40%	418.98	M & A Handy Man Services	6,054.94
334 Meters & Meter Installation - 5/8" x 3/4"	35 ea		0.00%	-	0.00%	-	Sunstate Meter & Supply	2,788.16
335 Fire Hydrant	1 ea		0.00%	-	0.00%	-		600.00
N/A Engineering (WTP & WWTP)	24 ea	21,262.50	1.99%	3,908.64	6.24%	1,871.21		93.19
6 ea					29,969.58	(29,969.58)		27,042.35
Total Water		53,663%		340,543.10	31.89%	62,601.35		497,817.77
Sewer								
353 Land @ WWTP (2.68 Acres)	Lump		0.41%	809.61	1.48%	417.55	Horizons Homes	18,446.44
353 Land @ LS (.04 Acres)	Lump		0.09%	173.72	0.32%	89.59	Horizons Homes	275.32
354 Construct 12' Service Road-Water & Sewer Only)	Lump	4,404.15	0.41%	809.61	1.48%	417.55	Hercules Fence Company, Inc.	2,600.00
354 Lift Station-Fencing	4,810 ft	65,656.50	6.15%	12,069.50	22.08%	6,224.83		83,950.83
360 8" PVC Gravity (0'-6" Deep)	4 ft	945.00	0.09%	173.72	0.32%	89.59		1,208.31
361 4" Sanitary Lateral	58 ft	17,640.00	1.65%	3,242.73	5.93%	1,672.43		22,555.16
361 4" Double Sanitary Lateral	1,160 ft	7,064.40	0.66%	1,298.63	2.38%	668.77		9,032.80
362 Manhole 4-6	9 ea	15,592.50	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 10-12	2 ea	3,937.50	0.37%	723.82	1.32%	373.31		5,034.63
371 Lift Station	2 ea	4,725.00	0.44%	868.59	1.59%	447.97		6,041.56
371 Lift Station-Electric	Lump	36,907.50	3.46%	6,784.63	12.41%	3,499.16		47,191.29
380 WWTP	Lump		11.04%	21,676.08	39.65%	11,179.40		3,381.40
380 Convert Wells (Monitoring Wells)	Lump	117,915.00	0.39%	772.08	1.23%	369.62		150,770.48
380 WWTP-Electric	2 ea	4,200.00						5,341.70
N/A Engineering (WTP & WWTP)	Lump							1,379.40
Total Sewer		48.34%		297,362.55	27.84%	54,653.56		406,272.75
Total Water & Sewer		100.00%		637,905.65		117,264.91		904,090.51
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 - 19' x 30" ERCP		4,890.56	0.46%	899.02				5,789.58
Drainage - 35 x 24 CMP		21,914.61	2.05%	4,028.52				25,943.13
Drainage - 24" x 38" 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	Paye-Rite, Inc.			SECO-Elect Serv Installation		Vendors	Total
		Pay Req #7	Allocation	Amount	June 23, 2006 Inv	Allocation		
Drainage - 21 x 15 U Endwalls		26.25	0.00%	4.83				31.08
Drainage - 28 X 20 U Endwalls		3,444.00	0.32%	633.10				4,077.10
Drainage - 35 x 24 Endwalls		7,695.00	0.72%	1,409.04				9,074.04
Drainage - Still 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		40,950.00	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%	226.80				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 - 18" U Endwalls		6,174.00	0.58%	1,134.95				7,308.95
Drainage - 24" U Endwalls		3,969.00	0.37%	729.61				4,698.61
Deduct Still 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
Total Non-Utilities		430,145.68	40.27%	79,072.81				554,643.49
Total Before Soft Cost		1,068,051.33	100.00%	196,337.72	4,760.80		45,396.42	1,458,734.00
Soft Cost								
Stewwork - Grading		87,657.70		(87,657.70)				-
Stewwork - Fill & Fine Grading		48,503.00		(48,503.00)				-
Sod		40,841.60		(40,841.60)				-
Seed & Mulch		24,789.00		(24,789.00)				-
Reduce Seed and Mulch Requirements (CO#6)		(5,453.58)		5,453.58				-
		196,337.72		(196,337.72)				-
		1,264,389.05			4,760.80		45,396.42	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											
	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	Jan-08	2,420.00				10.08	191.58	2,228.42
271-Cash	Meter Installation Fees - 1 Customer - Regular		20.00	Jul-08	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 2009.

WATER

331

TRANSMISSION & DISTRIBUTION

Description	38	38	38	38	38	38	38	38	38	38
6" Water Line (4,720 ft)	58,116.17	4,232.45	1,351.54							
4" Water Line (760 ft)	5,934.88	432.22	138.02							
2" Water Line (500 ft)	4,508.65	328.35	104.85							
4" Gate Valve (3 ea)	2,764.33	201.32	64.29							
6" Gate Valve (10 ea)	11,351.11	826.67	263.98							
2" Blow off (1 ea)	634.33	46.20	14.75							
Backflow Preventer (2 ea)	1,923.01	140.05	44.72							
	85,232.48	6,207.26	1,982.15							

333

SERVICES

Description	35	35	35	35	35	35	35	35	35	35
Single Water Services	1,669.28	131.16	41.73							
Single Water Services - Picnic	1,736.05	136.40	43.40							
Double Water Services	29,379.35	2,308.38	734.48							
240 Services (CO #4)	6,034.94	475.73	151.37							
	38,839.62	3,051.68	970.99							

334

METERS

Description	35	35	35	35	35	35	35	35	35	35
Meters & Meter Installation - (36 - 5/8" x 3/4") (A)	3,481.35	521.27	158.24							

335

FIRE HYDRANTS

Description	35	35	35	35	35	35	35	35	35	35
Total CIAC per Staff	27,042.35	1,877.94	600.94							

WASTEWATER

360

COLLECTIONS SEWERS - GRAVITY

Description	35	35	35	35	35	35	35	35	35	35
8" PVC Gravity (0'-6" Deep)	83,950.83	5,829.92	1,865.57							

361

COLLECTIONS SEWERS - FORCE

Description	35	35	35	35	35	35	35	35	35	35
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

Description	35	35	35	35	35	35	35	35	35	35
Manhole 4-6	19,937.15	1,535.70	498.43							
Manhole 6-8	23,494.85	1,809.73	587.37							
Manhole 8-10	5,034.63	387.80	125.87							
Manhole 10-12	6,041.56	465.36	151.04							
	54,508.30	4,198.61	1,362.71							

371

PUMPING EQUIPMENT

Description	35	35	35	35	35	35	35	35	35	35
Lift Station	47,191.29	7,865.22	2,621.74							
Lift Station-Electric	3,381.40	563.57	187.86							
	50,572.69	8,428.78	2,809.59							

221,828.09	21,858.41	7,131.08
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