Docket No. 080121-WS
Attachment RMG-2

Summary of UPIS audit adjustments recorded in 2007 and 2008:

Acct Unit	System Name	Account	Audit Adjustments recorded: 03/07	12/07	01/08	2/08	4/08	Total Adj
6597	48 Est - Water	303.3		1,430.00				1,430.00
		331.4		930.00				930.00
				2,360.00	-	-		2,360.00
6391	Jasmine Lakes WW	354.4		8,063.00				8,063.00
		354.7		1,164,451.00				1,164,451.00
		380.4		(176,291.00)				(176,291.00)
			-	996,223.00	-	-		996,223.00
6574	Jasmine Lakes Water	303.2					(2,570.00)	(2,570.00)
		303.3		(2,570.00)			2,570.00	-
		304.3		(8,063.00)			(1,577.00)	(9,640.00)
		304.5		(1,164,451.00)				(1,164,451.00)
		307.2					(50,944.00)	(50,944.00)
		309.2					(20,560.00)	(20,560.00)
		311.2					(18,100.00)	(18,100.00)
		320.3					(13,077.00)	(13,077.00)
		330.4		(233,746.00)			104,258.00	(129,488.00)
			-	(1,408,830.00)	-	-		(1,408,830.00)
6395	Kings Cove WW	354.4	-	-		(69,558.00)		(69,558.00)
			-	-		(69,558.00)		(69,558.00)
6395	Kings Cove WW	353.3				75.00		75.00
		354.4		75.00		(75.00)		-
				75.00	-	-		75.00
6595	Kings Cove Water	303.3		75.00				75.00
		331.4		(123,870.00)		69,558.00		(54,312.00)
			-	(123,795.00)	-	69,558.00		(54,237.00)
6589	Lake Josephine Water	303.3		(4,900.00)				(4,900.00)
		304.3		247,514.00		(280,667.27)		(33,153.27)
		307.2				65,314.61		65,314.61
		309.2				11,909.07		11,909.07
		310.2				7,368.26		7,368.26
		311.2				20,021.65		20,021.65
		320.3				(53,433.09)		(53,433.09)
		330.4				12,135.52		12,135.52
		331.4				211,420.25		211,420.25
		333.4				(646.69)		(646.69)
		334.4				9,926.17		9,926.17
		343.5				(1,943.00)		(1,943.00)
		347.5				(1,405.48)		(1,405.48)
			-	242,614.00	-	(0.00)		242,614.00
6396	Summitt Chase WW	353.3	90,925.00					90,925.00
		354.4		7,501.00				7,501.00
								-
								-
								-
			90,925.00	7,501.00	-	-		98,426.00
6596	Summitt Chase Water	303.3		(117,009.00)	90,925.00	26,084.00		-
		304.3	(90,850.00)					(90,850.00)
		304.5				451.00		451.00
		307.2				(10,278.00)		(10,278.00)
		348.5	(75.00)			(16,257.00)		(16,332.00)
			(90,925.00)	(117,009.00)	90,925.00	-		(117,009.00)
		Total Adj's	-	(400,861.00)	90,925.00	(0.00)	-	(309,936.00)
		Accum Depreciaiton (sign reversed for MFR purposes)						
6396	Summitt Chase WW	353.3	25,913.51			(25,913.51)		-
			25,913.51	-	-	(25,913.51)		-

Aqua Utilities Florida, Inc.
Summary of Rate Base Journal entry - Rate Orders Not Booked
J. Swiderski, Lake Josephine, and Jasmine Lakes
December 2007

G/L Coding	Account Description	Activity #		Dr.	(Cr.)	Power Plant NARUC Acct. #
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99	247,514		30450
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99		(4,900)	30330
33-6595-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99		(54,312)	33140
33-6595-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99	75		30330
33-6596-300000	UPIS		Summit Chase Docket No. 981779WS 1/31/199		(117,009)	30330
33-6597-300000	UPIS		48 Estates Docket No. 981779WS 1/31/199	930		33140
33-6597-300000	UPIS		48 Estates Docket No. 981779WS 1/31/199	1,430		30330
33-6574-300000	UPIS		Jasmine Lakes Docket No. 93-1675-FOF-WS		(233,746)	33040
33-6574-300000	UPIS		Jasmine Lakes Docket No. 93-1675-FOF-WS		(2,570)	30330
33-6395-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99		(69,558)	33140
33-6395-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99	75		35440
33-6396-300000	UPIS		Summit Chase Docket No. 981779WS 1/31/199	90,925		35340
33-6396-300000	UPIS		Summit Chase Docket No. 981779WS 1/31/199	7,501		35440
33-6391-300000	UPIS		Jasmine Lakes Docket No. 93-1675-FOF-WS		(176,291)	38040
33-6589-108000	A/D		Lake Josephine Docket No. 991001WU 6/30/99		(943) ✓	30450
33-6595-108000	A/D		Kings Cove Docket No. 981779WS 1/31/99	6,780 ✓		33140
33-6597-108000	A/D		48 Estates Docket No. 981779WS 1/31/199		(8,777) ✓	33140
33-6596-108000	A/D		Summit Chase Docket No. 981779WS 1/31/199		(12,509) ✓	30430
33-6574-108000	A/D		Jasmine Lakes Docket No. 93-1675-FOF-WS	94,759 ✓		33040
33-6395-108000	A/D		Kings Cove Docket No. 981779WS 1/31/99		(4,212) ✓	35440
33-6396-108000	A/D		Summit Chase Docket No. 981779WS 1/31/199		(20,234) ✓	35470
33-6391-108000	A/D		Jasmine Lakes Docket No. 93-1675-FOF-WS		(305) ✓	38040
33-6589-271150	CIAC	33658912348	Lake Josephine Docket No. 991001WU 6/30/99		(110,129) ✓	30450
33-6595-271150	CIAC	33659512349	Kings Cove Docket No. 981779WS 1/31/99		(4,100) ✓	33140
33-6597-271150	CIAC	33659712350	48 Estates Docket No. 981779WS 1/31/199		(4,700) ✓	33140
33-6596-271150	CIAC	33659612351	Summit Chase Docket No. 981779WS 1/31/199		(32,682) ✓	30430
33-6574-271150	CIAC	33657412352	Jasmine Lakes Docket No. 93-1675-FOF-WS	(74,336) ✓		33040
33-6395-271150	CIAC	33639512353	Kings Cove Docket No. 981779WS 1/31/99		(7,585) ✓	35440
33-6396-271150	CIAC	33639612354	Summit Chase Docket No. 981779WS 1/31/199		(5,152) ✓	35470
33-6589-272000	Accum Amort-CIAC		Lake Josephine Docket No. 991001WU 6/30/99	5,912 ✓		30450
33-6595-272000	Accum Amort-CIAC		Kings Cove Docket No. 981779WS 1/31/99		(6,453) ✓	33140
33-6597-272000	Accum Amort-CIAC		48 Estates Docket No. 981779WS 1/31/199	2,608 ✓		33140
33-6596-272000	Accum Amort-CIAC		Summit Chase Docket No. 981779WS 1/31/199	227 ✓		30430
33-6574-272000	Accum Amort-CIAC		Jasmine Lakes Docket No. 93-1675-FOF-WS		(30,906) ✓	33040
33-6395-272000	Accum Amort-CIAC		Kings Cove Docket No. 981779WS 1/31/99		(19,779) ✓	35440
33-6396-272000	Accum Amort-CIAC		Summit Chase Docket No. 981779WS 1/31/199		(40,540) ✓	35470
33-6391-272000	Accum Amort-CIAC		Jasmine Lakes Docket No. 93-1675-FOF-WS	1,014 ✓		38040
33-6589-211000	Other Paid-in Capital		Lake Josephine Water Gain/Loss on Acquisition		(137,454)	
33-6595-211000	Other Paid-in Capital		Kings Cove Water Gain/Loss on Acquisition	58,010		
33-6395-211000	Other Paid-in Capital		Kings Cove Wastewater Gain/Loss on Acquisition	101,059		
33-6596-211000	Other Paid-in Capital		Summit Chase Water Gain/Loss on Acquisition	161,973		
33-6396-211000	Other Paid-in Capital		Summit Chase Wastewater Gain/Loss on Acquisition		(32,500)	
33-6597-211000	Other Paid-in Capital		48 Estates Water Gain/Loss on Acquisition	8,509		
33-6574-211000	Other Paid-in Capital		Jasmine Lakes Water Gain/Loss on Acquisition	98,127		
33-6391-211000	Other Paid-in Capital		Jasmine Lakes Wastewater Gain/Loss on Acquisition	175,582		
				1,137,346	**(1,137,346)**	

Note: An offsetting entry needs to be made at the Corporate level as follows:

10-9-114093	Negative UPAA-AQS	433,306	
10-9-123000	Investment in Subsidiary		(433,306)

Aqua Utilities Florida, Inc.
Summary of Rate Base Journal entry - Rate Orders Not Booked
J. Swiderski, Lake Josephine, and Jasmine Lakes
December 2007

G/L Coding	Account Description	Activity #		Dr.	(Cr.)	Power Plant NARUC Acct. #
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99	247,514		(1)
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99		(4,900)	Land; Account 303
33-6595-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99		(54,312)	Account 331
33-6595-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99	75		Land; Account 303
33-6596-300000	UPIS		Summit Chase Docket No. 981779WS 1/31/199		(117,009)	Account 304
33-6597-300000	UPIS		48 Estates Docket No. 981779WS 1/31/199	930		Account 331
33-6597-300000	UPIS		48 Estates Docket No. 981779WS 1/31/199	1,430		Land; Account 303
33-6574-300000	UPIS		Jasmine Lakes Docket No. 93-1675-FOF-WS		(233,746)	Account 330
33-6574-300000	UPIS		Jasmine Lakes Docket No. 93-1675-FOF-WS		(2,570)	Land; Account 303
33-6395-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99		(69,558)	Account 331 354.4
33-6395-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99	75		(A) Land; Account 303 353.4
33-6396-300000	UPIS		Summit Chase Docket No. 981779WS 1/31/199	90,925		(A) Land; Account 353
33-6396-300000	UPIS		Summit Chase Docket No. 981779WS 1/31/199	7,501		Account 354
33-6391-300000	UPIS		Jasmine Lakes Docket No. 93-1675-FOF-WS		(176,291)	Account 380
33-6589-108000	A/D		Lake Josephine Docket No. 991001WU 6/30/99		(943)	(1)
33-6595-108000	A/D		Kings Cove Docket No. 981779WS 1/31/99	6,780		(2)
33-6597-108000	A/D		48 Estates Docket No. 981779WS 1/31/199		(8,777)	(3)
33-6596-108000	A/D		Summit Chase Docket No. 981779WS 1/31/199		(12,509)	(4)
33-6574-108000	A/D		Jasmine Lakes Docket No. 93-1675-FOF-WS	94,759		(5)
33-6395-108000	A/D		Kings Cove Docket No. 981779WS 1/31/99		(4,212)	(6)
33-6396-108000	A/D		Summit Chase Docket No. 981779WS 1/31/199		(20,234)	(7)
33-6391-108000	A/D		Jasmine Lakes Docket No. 93-1675-FOF-WS		(305)	(8)
33-6589-271150	CIAC	33658912348	Lake Josephine Docket No. 991001WU 6/30/99		(110,129)	(1)
33-6595-271150	CIAC	33659512349	Kings Cove Docket No. 981779WS 1/31/99		(4,100)	(2)
33-6597-271150	CIAC	33659712350	48 Estates Docket No. 981779WS 1/31/199		(4,700)	(3)
33-6596-271150	CIAC	33659612351	Summit Chase Docket No. 981779WS 1/31/199		(32,682)	(4)
33-6574-271150	CIAC	33657412352	Jasmine Lakes Docket No. 93-1675-FOF-WS	74,336		(5)
33-6395-271150	CIAC	33639512353	Kings Cove Docket No. 981779WS 1/31/99		(7,585)	(6)
33-6396-271150	CIAC	33639612354	Summit Chase Docket No. 981779WS 1/31/199		(5,152)	(7)
33-6589-272000	Accum Amort-CIAC		Lake Josephine Docket No. 991001WU 6/30/99	5,912		(1)
33-6595-272000	Accum Amort-CIAC		Kings Cove Docket No. 981779WS 1/31/99		(6,453)	(2)
33-6597-272000	Accum Amort-CIAC		48 Estates Docket No. 981779WS 1/31/199	2,608		(3)
33-6596-272000	Accum Amort-CIAC		Summit Chase Docket No. 981779WS 1/31/199	227		(4)
33-6574-272000	Accum Amort-CIAC		Jasmine Lakes Docket No. 93-1675-FOF-WS		(30,906)	(5)
33-6395-272000	Accum Amort-CIAC		Kings Cove Docket No. 981779WS 1/31/99		(19,779)	(6)
33-6396-272000	Accum Amort-CIAC		Summit Chase Docket No. 981779WS 1/31/199		(40,540)	(7)
33-6391-272000	Accum Amort-CIAC		Jasmine Lakes Docket No. 93-1675-FOF-WS	1,014		(8)
33-6589-211000	Other Paid-in Capital		Lake Josephine Water Gain/Loss on Acquisition		(137,454)	-
33-6595-211000	Other Paid-in Capital		Kings Cove Water Gain/Loss on Acquisition	58,010		-
33-6395-211000	Other Paid-in Capital		Kings Cove Wastewater Gain/Loss on Acquisition	101,059		
33-6596-211000	Other Paid-in Capital		Summit Chase Water Gain/Loss on Acquisition	161,973		
33-6396-211000	Other Paid-in Capital		Summit Chase Wastewater Gain/Loss on Acquisition		(32,500)	
33-6597-211000	Other Paid-in Capital		48 Estates Water Gain/Loss on Acquisition	8,509		
33-6574-211000	Other Paid-in Capital		Jasmine Lakes Water Gain/Loss on Acquisition	98,127		
33-6391-211000	Other Paid-in Capital		Jasmine Lakes Wastewater Gain/Loss on Acquisition	175,582		
				1,137,346	**(1,137,346)**	

Note: An offsetting entry needs to be made at the Corporate level as follows:

10-9-114093	Negative UPAA-AQS	433,306	
10-9-123000	Investment in Subsidiary		(433,306)

(1) Structure Improvement 304.50
(2) 331.40
(3) 331.40
(4) 304.30
(5) 330.40
(6) ~~331.40~~ 354.4
(7) 354.70
(8) 380.40

(A) Should be WW Asset
Staff Instruction was 331/303
which is with Plant WW
354.4
353.4

~~117513.64~~
100679.86

Aqua Utilities Florida, Inc.
Summary of Rate Base Journal entry - Rate Orders Not Booked
J. Swiderski, Lake Josephine, and Jasmine Lakes
December 2007

G/L Coding	Account Description	Activity #		Dr.	(Cr.)	Power Plant NARUC Acct. #
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99	247,514		
33-6589-300000	UPIS	30330	Lake Josephine Docket No. 991001WU 6/30/99		(4,900)	Land; Account 303
33-6595-300000	UPIS	33140	Kings Cove Docket No. 981779WS 1/31/99		(54,312)	Account 331
33-6595-300000	UPIS	30330	Kings Cove Docket No. 981779WS 1/31/99	75		Land; Account 303
33-6596-300000	UPIS	30330	Summit Chase Docket No. 981779WS 1/31/199		(117,009)	Account 304
33-6597-300000	UPIS	33140	48 Estates Docket No. 981779WS 1/31/199	930		Account 331
33-6597-300000	UPIS	30330	48 Estates Docket No. 981779WS 1/31/199	1,430		Land; Account 303
33-6574-300000	UPIS	33040	Jasmine Lakes Docket No. 93-1675-FOF-WS		(233,746)	Account 330
33-6574-300000	UPIS	30330	Jasmine Lakes Docket No. 93-1675-FOF-WS		(2,570)	Land; Account 303
33-6395-300000	UPIS	33140	Kings Cove Docket No. 981779WS 1/31/99		(69,558)	Account 331
33-6395-300000	UPIS	30330	Kings Cove Docket No. 981779WS 1/31/99	75		Land; Account 303
33-6396-300000	UPIS	35330	Summit Chase Docket No. 981779WS 1/31/199	90,925		Land; Account 353
33-6396-300000	UPIS	35440	Summit Chase Docket No. 981779WS 1/31/199	7,501		Account 354
33-6391-300000	UPIS	33040	Jasmine Lakes Docket No. 93-1675-FOF-WS		(176,291)	Account 380
33-6589-108000	[redacted]		Lake Josephine Docket No. 991001WU 6/30/99		(943)	
33-6595-108000			Kings Cove Docket No. 981779WS 1/31/99	6,780		
33-6597-108000			48 Estates Docket No. 981779WS 1/31/199		(8,777)	
33-6596-108000			Summit Chase Docket No. 981779WS 1/31/199		(12,509)	
33-6574-108000			Jasmine Lakes Docket No. 93-1675-FOF-WS	94,759		
33-6395-108000			Kings Cove Docket No. 981779WS 1/31/99		(4,212)	
33-6396-108000			Summit Chase Docket No. 981779WS 1/31/199		(20,234)	
33-6391-108000			Jasmine Lakes Docket No. 93-1675-FOF-WS		(305)	
33-6589-271150	CIAC	33658912348	Lake Josephine Docket No. 991001WU 6/30/99		(110,129)	
33-6595-271150	CIAC	33659512349	Kings Cove Docket No. 981779WS 1/31/99		(4,100)	
33-6597-271150	CIAC	33659712350	48 Estates Docket No. 981779WS 1/31/199		(4,700)	
33-6596-271150	CIAC	33659612351	Summit Chase Docket No. 981779WS 1/31/199		(32,682)	
33-6574-271150	CIAC	33657412352	Jasmine Lakes Docket No. 93-1675-FOF-WS	74,336		
33-6395-271150	CIAC	33639512353	Kings Cove Docket No. 981779WS 1/31/99		(7,585)	
33-6396-271150	CIAC	33639612354	Summit Chase Docket No. 981779WS 1/31/199		(5,152)	
33-[illegible]-272000	Accum Amort-CIAC		Lake Josephine Docket No. 991001WU 6/30/99	5,912		
33-6595-272000	Accum Amort-CIAC		Kings Cove Docket No. 981779WS 1/31/99		(6,453)	
33-6597-272000	Accum Amort-CIAC		48 Estates Docket No. 981779WS 1/31/199	2,608		
33-6596-272000	Accum Amort-CIAC		Summit Chase Docket No. 981779WS 1/31/199	227		
33-6574-272000	Accum Amort-CIAC		Jasmine Lakes Docket No. 93-1675-FOF-WS		(30,906)	
33-6395-272000	Accum Amort-CIAC		Kings Cove Docket No. 981779WS 1/31/99		(19,779)	
33-6396-272000	Accum Amort-CIAC		Summit Chase Docket No. 981779WS 1/31/199		(40,540)	
33-6391-272000	Accum Amort-CIAC		Jasmine Lakes Docket No. 93-1675-FOF-WS	1,014		
33-6589-211000	Other Paid-in Capital		Lake Josephine Water Gain/Loss on Acquisition		(137,454)	
33-6595-211000	Other Paid-in Capital		Kings Cove Water Gain/Loss on Acquisition	58,010		
33-6395-211000	Other Paid-in Capital		Kings Cove Wastewater Gain/Loss on Acquisition	101,059		
33-6596-211000	Other Paid-in Capital		Summit Chase Water Gain/Loss on Acquisition	161,973		
33-6396-211000	Other Paid-in Capital		Summit Chase Wastewater Gain/Loss on Acquisition		(32,500)	
33-6597-211000	Other Paid-in Capital		48 Estates Water Gain/Loss on Acquisition	8,509		
33-6574-211000	Other Paid-in Capital		Jasmine Lakes Water Gain/Loss on Acquisition	98,127		
33-6391-211000	Other Paid-in Capital		Jasmine Lakes Wastewater Gain/Loss on Acquisition	175,582		
				1,137,346	**(1,137,346)**	

Note: An offsetting entry needs to be made at the Corporate level as follows:

10-9-114093	Negative UPAA-AQS	433,306	
10-9-123000	Investment in Subsidiary		(433,306)

Aqua Utilities Florida, Inc.
Summary of Rate Base Adjustments - Rate Orders Not Booked
J. Swiderski, Lake Josephine, and Jasmine Lakes

Plant-Water		
Lake Josephine Docket No. 991001WU 6/30/99	247,514	
Lake Josephine Docket No. 991001WU 6/30/99	(4,900)	Land; Account 303
Kings Cove Docket No. 981779WS 1/31/99	(54,312)	Account 331
Kings Cove Docket No. 981779WS 1/31/99	75	Land; Account 303
Summit Chase Docket No. 981779WS 1/31/199	(117,009)	Account 304
48 Estates Docket No. 981779WS 1/31/199	930	Account 331
48 Estates Docket No. 981779WS 1/31/199	1,430	Land; Account 303
Jasmine Lakes Docket No. 93-1675-FOF-WS	(233,746)	Account 330
Jasmine Lakes Docket No. 93-1675-FOF-WS	(2,570)	Land; Account 303
	(162,588)	
Plant-Wastewater		
Kings Cove Docket No. 981779WS 1/31/99	(69,558)	Account 331
Kings Cove Docket No. 981779WS 1/31/99	75	Land; Account 303
Summit Chase Docket No. 981779WS 1/31/199	90,925	Land; Account 353
Summit Chase Docket No. 981779WS 1/31/199	7,501	Account 354
Jasmine Lakes Docket No. 93-1675-FOF-WS	(176,291)	Account 380
	(147,348)	
Accum. Depr.-Water		
Lake Josephine Docket No. 991001WU 6/30/99	(943)	
Kings Cove Docket No. 981779WS 1/31/99	6,780	
48 Estates Docket No. 981779WS 1/31/199	(8,777)	
Summit Chase Docket No. 981779WS 1/31/199	(12,509)	
Jasmine Lakes Docket No. 93-1675-FOF-WS	94,759	
	79,310	
Accum. Depr.-Wastewater		
Kings Cove Docket No. 981779WS 1/31/99	(4,212)	
Summit Chase Docket No. 981779WS 1/31/199	(20,234)	
Jasmine Lakes Docket No. 93-1675-FOF-WS	(305)	
	(24,751)	
CIAC-Water		
Lake Josephine Docket No. 991001WU 6/30/99	(110,129)	
Kings Cove Docket No. 981779WS 1/31/99	(4,100)	
48 Estates Docket No. 981779WS 1/31/199	(4,700)	
Summit Chase Docket No. 981779WS 1/31/199	(32,682)	
Jasmine Lakes Docket No. 93-1675-FOF-WS	74,336	
	(77,275)	
CIAC-Wastewater		
Kings Cove Docket No. 981779WS 1/31/99	(7,585)	
Summit Chase Docket No. 981779WS 1/31/199	(5,152)	
Jasmine Lakes Docket No. 93-1675-FOF-WS	-	
	(12,737)	
Amort. Of CIAC-Water		
Lake Josephine Docket No. 991001WU 6/30/99	5,912	
Kings Cove Docket No. 981779WS 1/31/99	(6,453)	
48 Estates Docket No. 981779WS 1/31/199	2,608	
Summit Chase Docket No. 981779WS 1/31/199	227	
Jasmine Lakes Docket No. 93-1675-FOF-WS	(30,906)	
	(28,612)	
Amort. Of CIAC-Wastewater		
Kings Cove Docket No. 981779WS 1/31/99	(19,779)	
Summit Chase Docket No. 981779WS 1/31/199	(40,540)	
Jasmine Lakes Docket No. 93-1675-FOF-WS	1,014	
	(59,305)	
Total Rate Base Adjustments Needed	**(433,306)**	
J. Swiderski Water Rate Base	(228,492)	
J. Swiderski Wastewater Rate Base	(68,559)	
Total J. Swiderski Rate Base Adjustments	**(297,051)**	
Lake Josephine Water Rate Base Adjustments	**137,454**	
Jasmine Lakes Rate Base Adjustments	**(273,709)**	
Grand Total	**(433,306)**	

Reconciliation of Florida PSC Audit Adjustments per Orders to Leslie's 12/07 Journal Entry
Audit Finding #3 of the June 1, 2007 Aqua Utilities Florida, Inc. Rate Case Audit
December 2007

Per Audit Finding:	48 Estates Water	Kings Cove Water	Kings Cove WW	Summit Chase Water	Summit Chase WW	Jasmine Lakes Water	Jasmine Lakes WW	Lake Josephine Water	Audit Adj. Grand Total
Plant	2,360	(54,237)	(69,558)	(117,009)	98,426	(236,316)	(176,291)	-	(552,625)
A/D	(8,777)	6,780	(4,212)	(12,509)	(20,234)	94,759	(305)	-	55,502
CIAC	(4,700)	(4,100)	(7,585)	(32,682)	(5,152)	74,336	-	-	20,117
Accum. Amort-CIAC	2,608	(6,453)	(19,779)	227	(40,540)	(30,906)	1,014	-	(93,829)
Grand Total	(8,509)	(58,010)	(101,134)	(161,973)	32,500	(98,127)	(175,582)	-	(570,835)

Per Journal Entry:	48 Estates Water	Kings Cove Water	Kings Cove WW	Summit Chase Water	Summit Chase WW	Jasmine Lakes Water	Jasmine Lakes WW	Lake Josephine Water	J/E Grand Total
Plant	2,360	(54,237)	(69,483)	(117,009)	98,426	(236,316)	(176,291)	242,614	(309,936)
A/D	(8,777)	6,780	(4,212)	(12,509)	(20,234)	94,759	(305)	(943)	54,559
CIAC	(4,700)	(4,100)	(7,585)	(32,682)	(5,152)	74,336	-	(110,129)	(90,012)
Accum. Amort-CIAC	2,608	(6,453)	(19,779)	227	(40,540)	(30,906)	1,014	5,912	(87,917)
Grand Total	(8,509)	(58,010)	(101,059)	(161,973)	32,500	(98,127)	(175,582)	137,454	(433,306)

Difference:	48 Estates Water	Kings Cove Water	Kings Cove WW	Summit Chase Water	Summit Chase WW	Jasmine Lakes Water	Jasmine Lakes WW	Lake Josephine Water	Difference Grand Total
Plant	-	-	(75)	-	-	-	-	(242,614)	(242,689)
A/D	-	-	-	-	-	-	-	943	943
CIAC	-	-	-	-	-	-	-	110,129	110,129
Accum. Amort-CIAC	-	-	-	-	-	-	-	(5,912)	(5,912)
Grand Total	-	-	(75)	-	-	-	-	(137,454)	(137,529)

PraharL:
My journal entry agrees with Schedule No. 1-B of the Rate Order #PSC-99-2115-PAA-WS. I believe that the FL PSC Summary of Audit Findings is incorrect.

PraharL:
The FL PSC's Audit Finding #3 does not mention the Lake Josephine Rate Order #PSC-00-1389-PAA-WU. My journal entry agrees with Schedule No. 1 of that rate order.

Fox, Meghan

From: Prahar, Leslie
Sent: Tuesday, December 18, 2007 1:34 PM
To: Guth, Nance L.; Miller, Debbie A.; Frinkley, Ronald W.; McWilliams, Gregory T.; Fox, Meghan
Cc: Szczygiel, Stan F.; Rubin, Bob; Griffin, Bob
Subject: FL Rate Orders Not Booked-12.07.xls
Attachments: FL Rate Orders Not Booked-12.07.xls

All

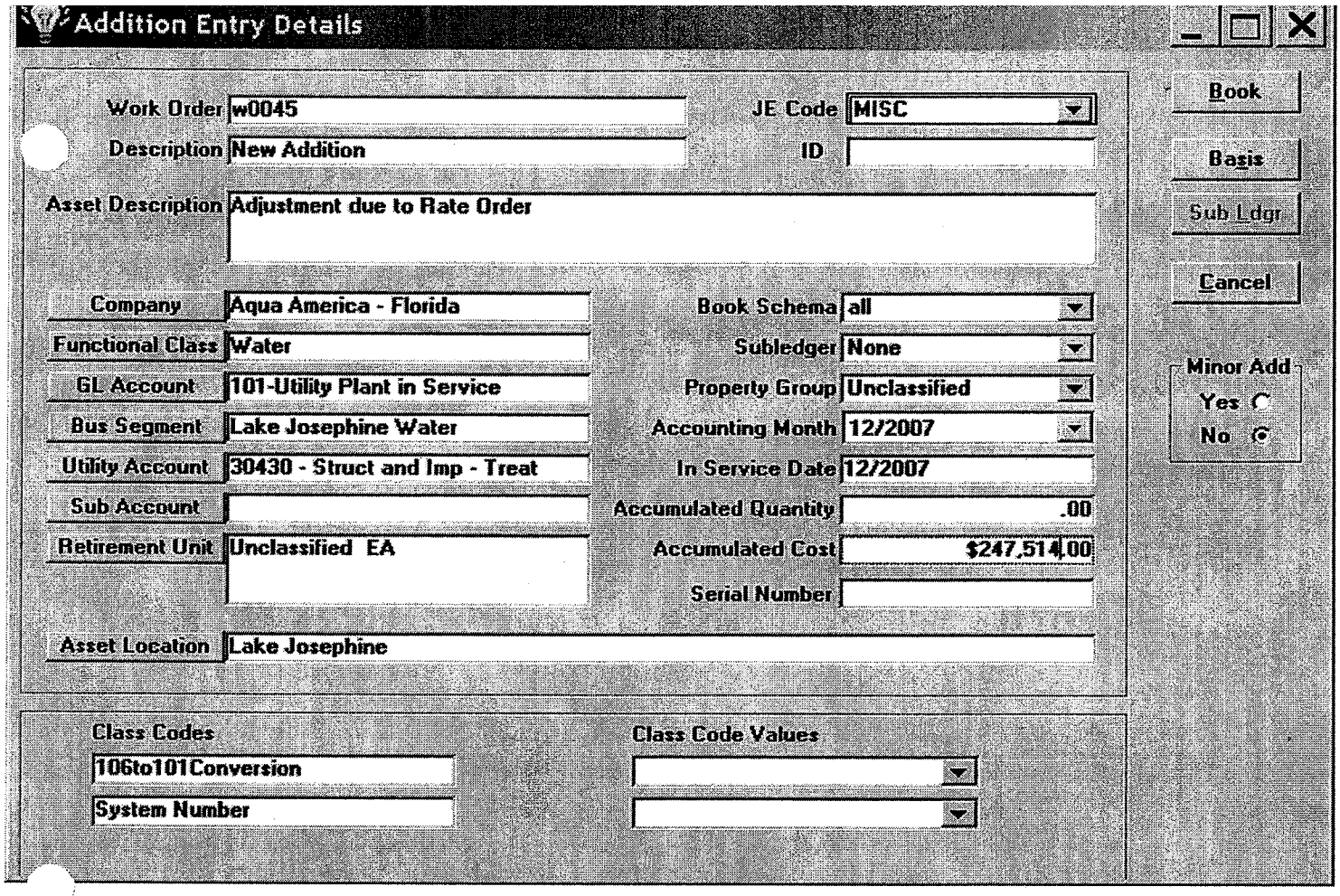
Attached is my 12/07 FL J/E #N-4 that books rate base adjustments not booked in prior years as summarized by the Florida Public Service Commission in Audit Finding #3 (Rate Base Adjustments to Prior Orders) of their 6/1/07 Final Audit Report for Aqua Utilities Florida, Inc. Greg McWilliams will be making an entry to Company 10 in December 2007 to reduce the AQS Negative UPAA, as well as Investment in Subsidiary. Meghan Fox will be making the entry in Power Plant. The total reduction to FL rate base was $433,306 for Lake Josephine, Kings Cove, Summit Chase, 48 Estates, and Jasmine Lakes.

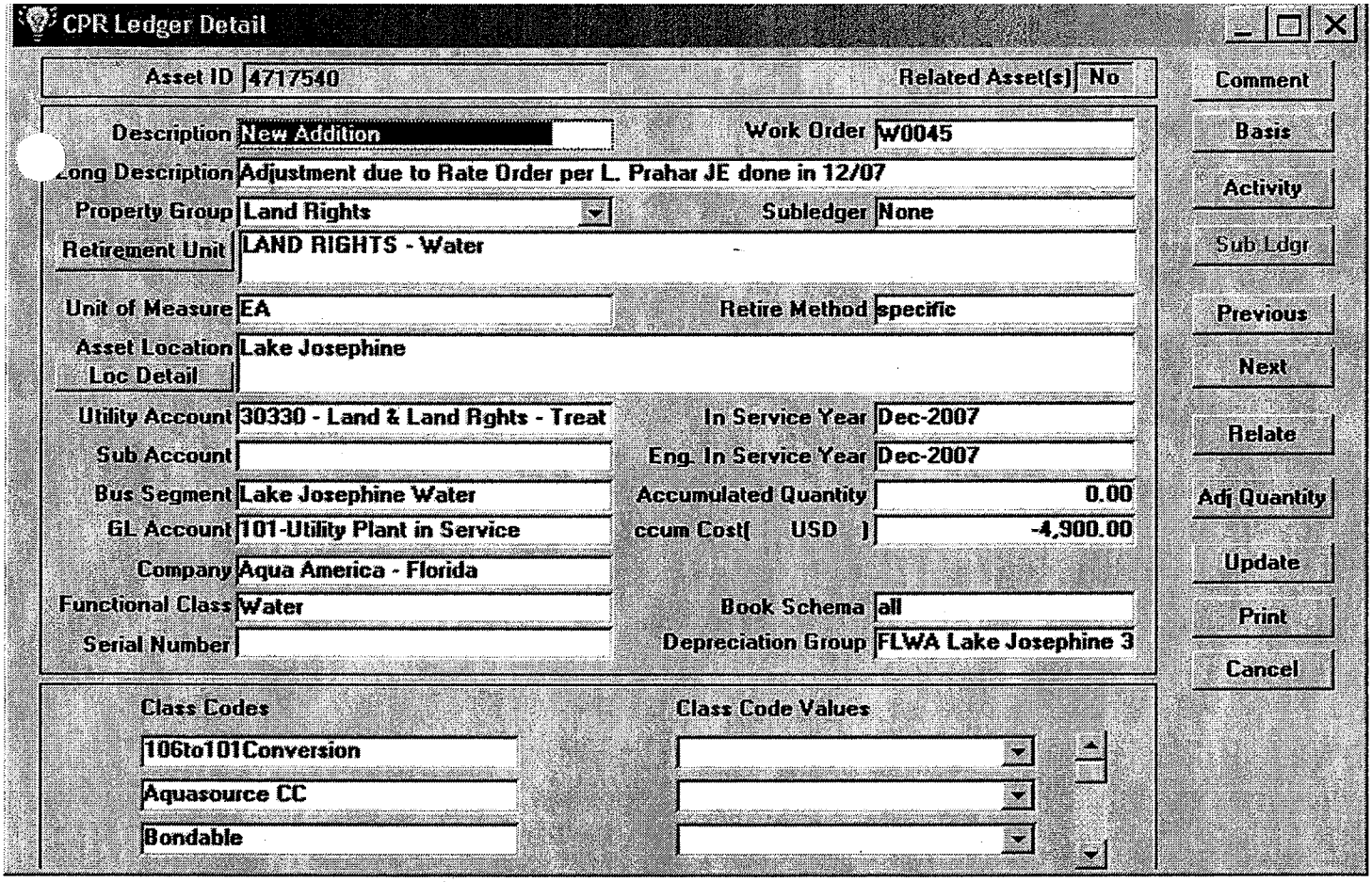
Please keep in mind that the FL PSC Audit Report Finding #3 EXCLUDED the rate base write-up of $137,454 that was detailed in Schedule No. 1 of Commission Order No. PSC-00-1389-PAA-WU, Docket No. 991001-WU. Stan will discuss Lake Josephine with the FL staff on his next visit to Florida.

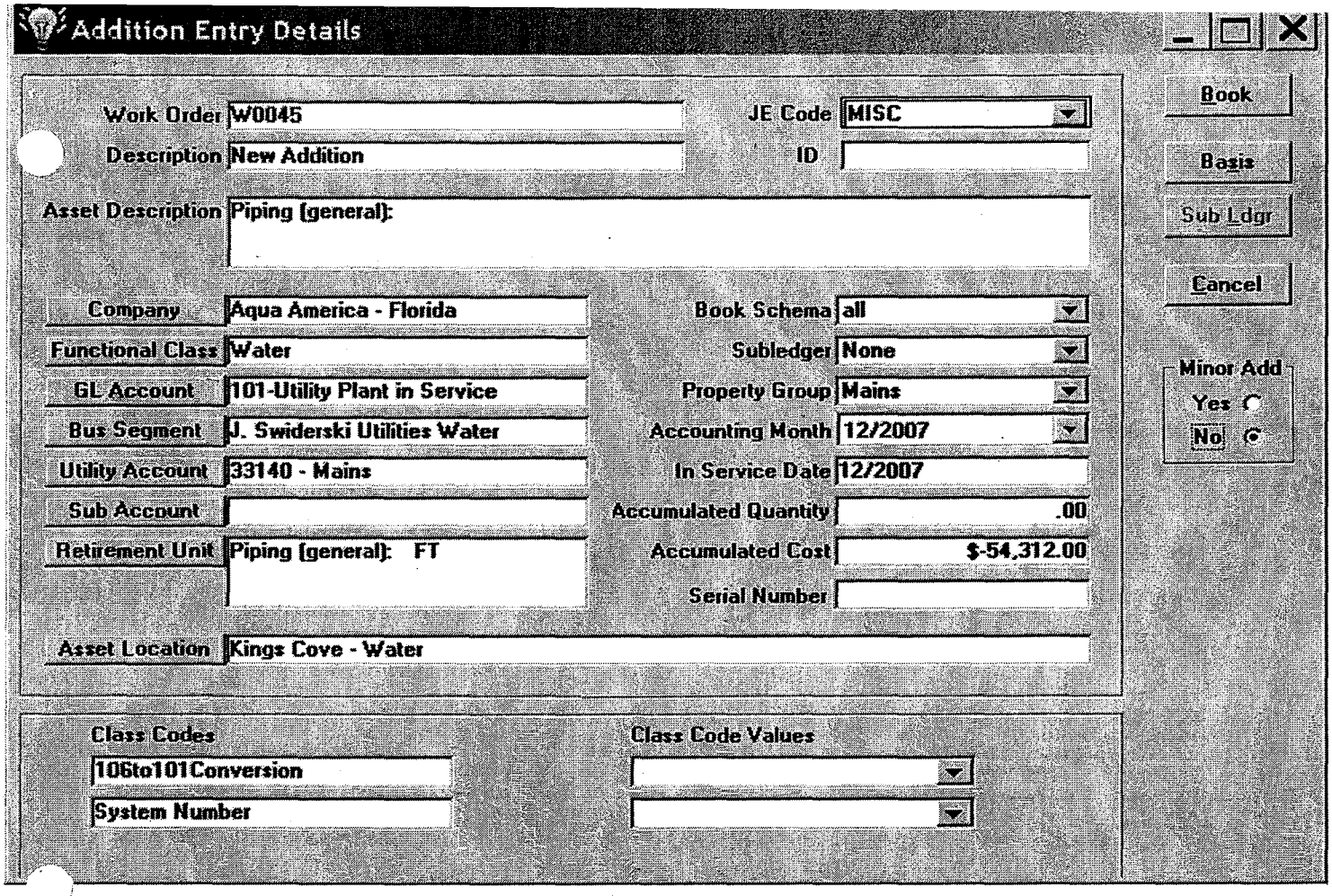
If anyone has any questions or wishes to discuss please let me know.

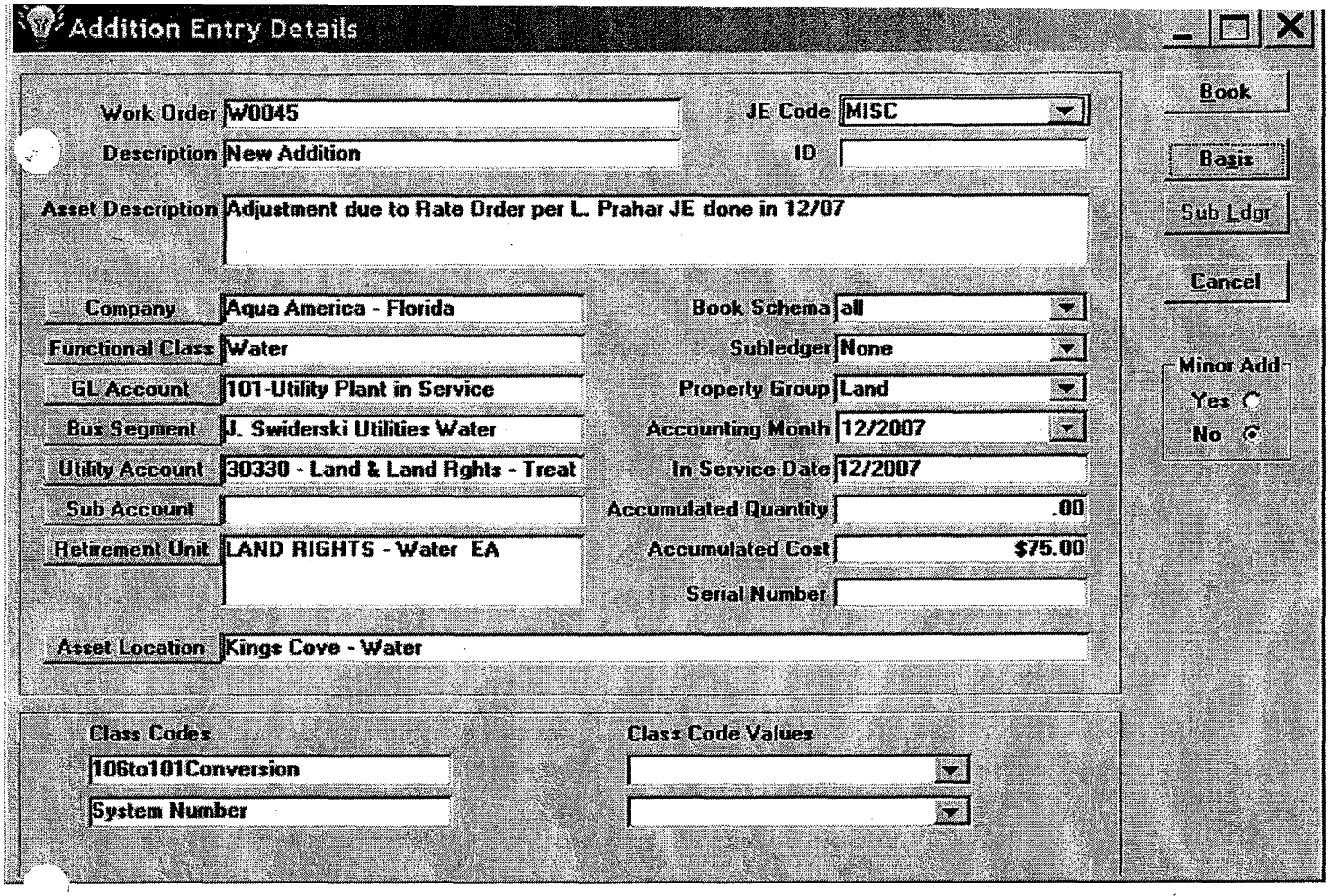
Thanks!

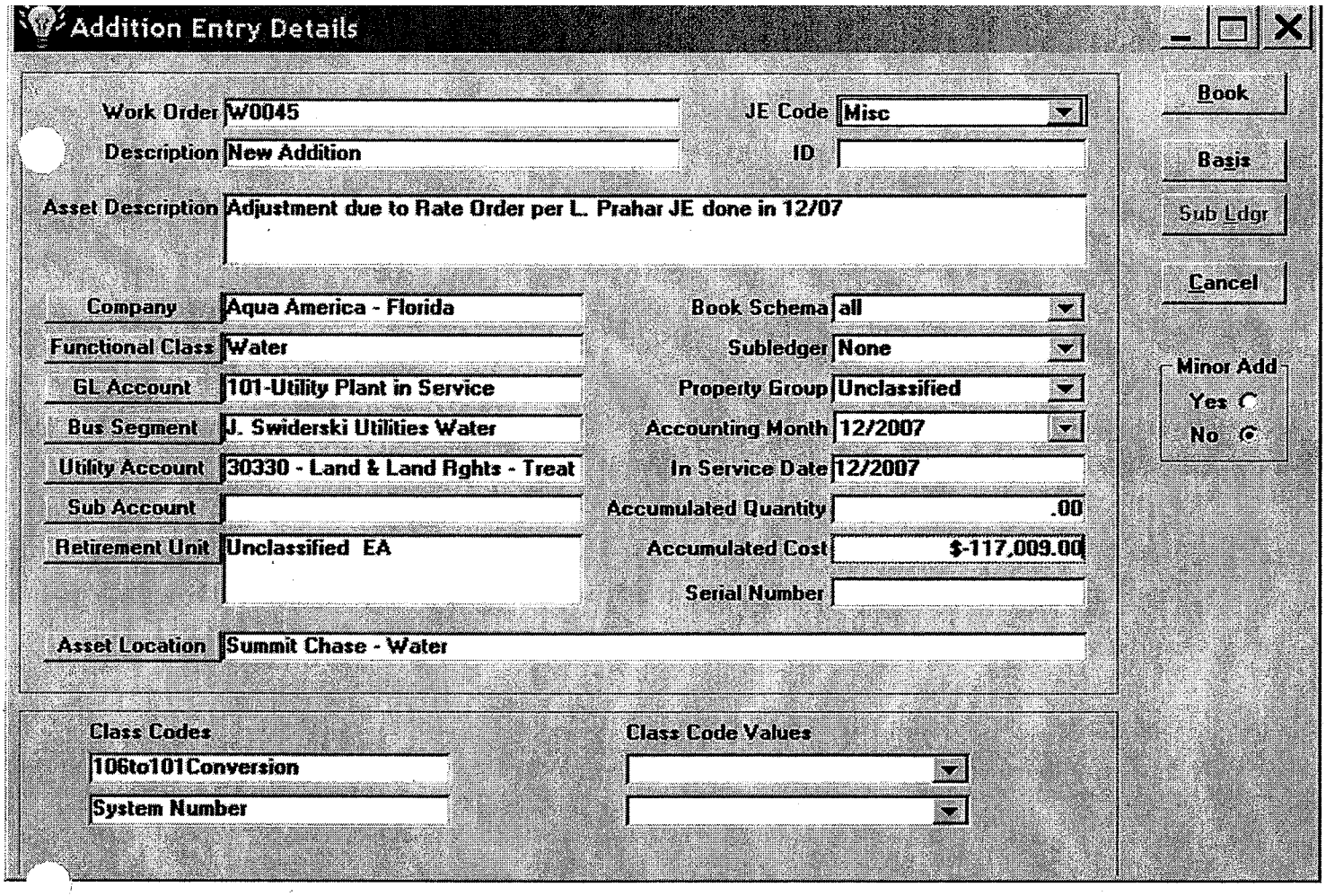
Leslie A. Prahar
lap[illegible]ar@aquaamerica.com
Aqua America, Inc.
762 W. Lancaster Avenue
Bryn Mawr, PA 19010
610-645-1173 (phone)
610-645-1141 (fax)

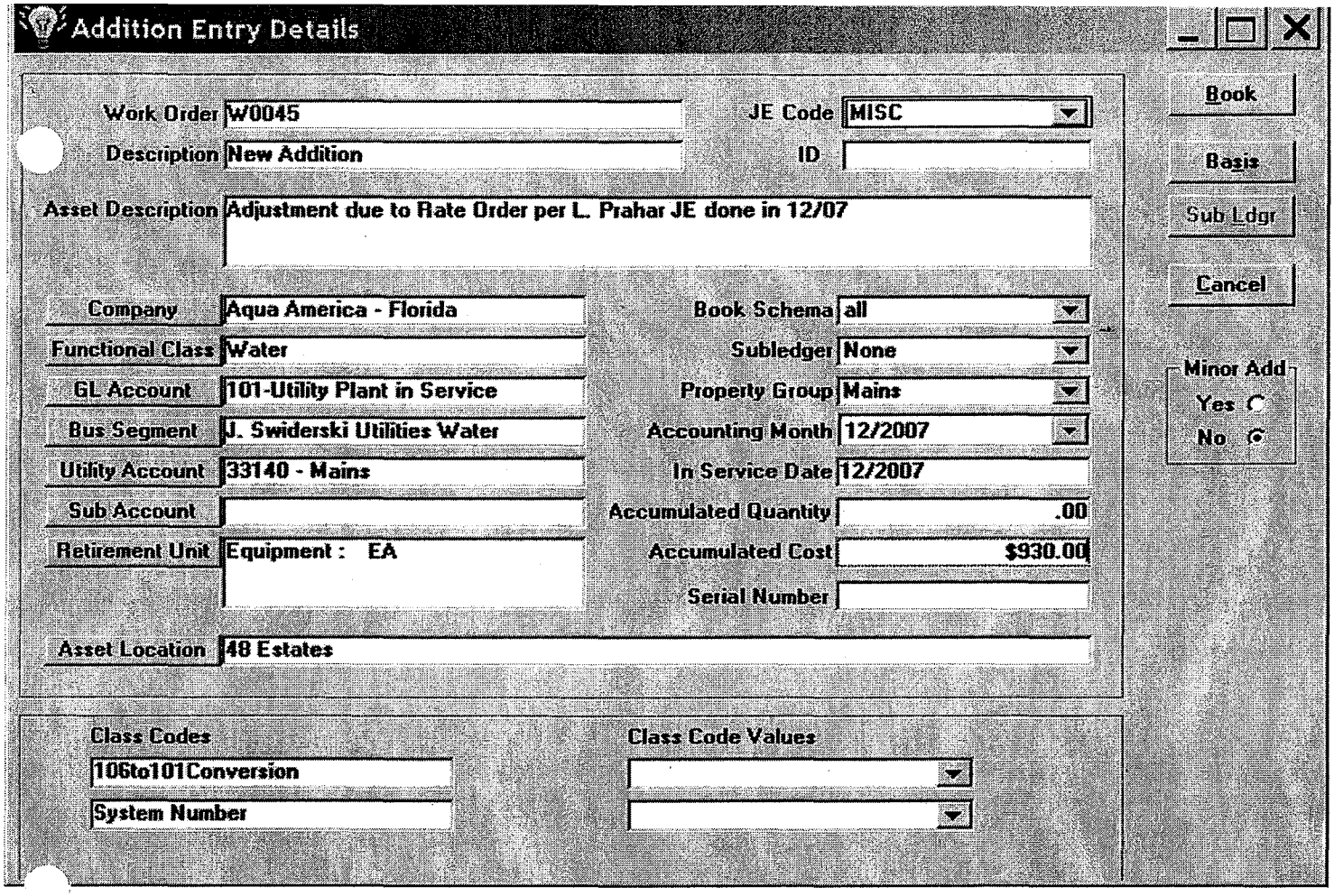

Addition Entry Details
Work Order w0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 12/2007
Utility Account 30430 - Struct and Imp - Treat
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $247,514.00
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
System Number

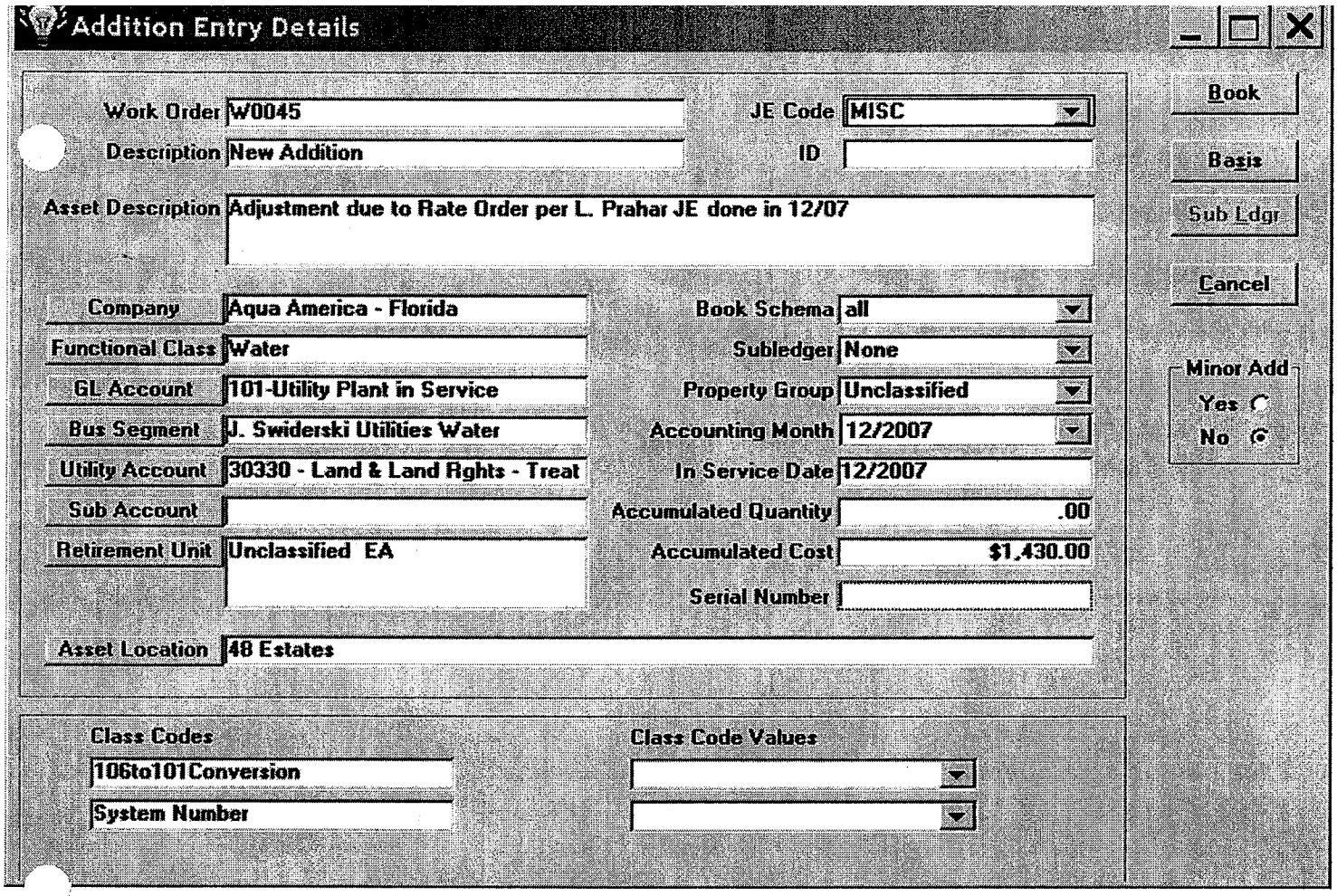

CPR Ledger Detail
Asset ID 4717540
Related Asset(s) No
Description New Addition
Work Order W0045
Long Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Property Group Land Rights
Subledger None
Retirement Unit LAND RIGHTS - Water
Unit of Measure EA
Retire Method specific
Asset Location Lake Josephine
Loc Detail
Utility Account 30330 - Land & Land Rghts - Treat
In Service Year Dec-2007
Sub Account
Eng. In Service Year Dec-2007
Bus Segment Lake Josephine Water
Accumulated Quantity 0.00
GL Account 101-Utility Plant in Service
ccum Cost[USD] -4,900.00
Company Aqua America - Florida
Functional Class Water
Book Schema all
Serial Number
Depreciation Group FLWA Lake Josephine 3
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Comment
Basis
Activity
Sub Ldgr
Previous
Next
Relate
Adj Quantity
Update
Print
Cancel

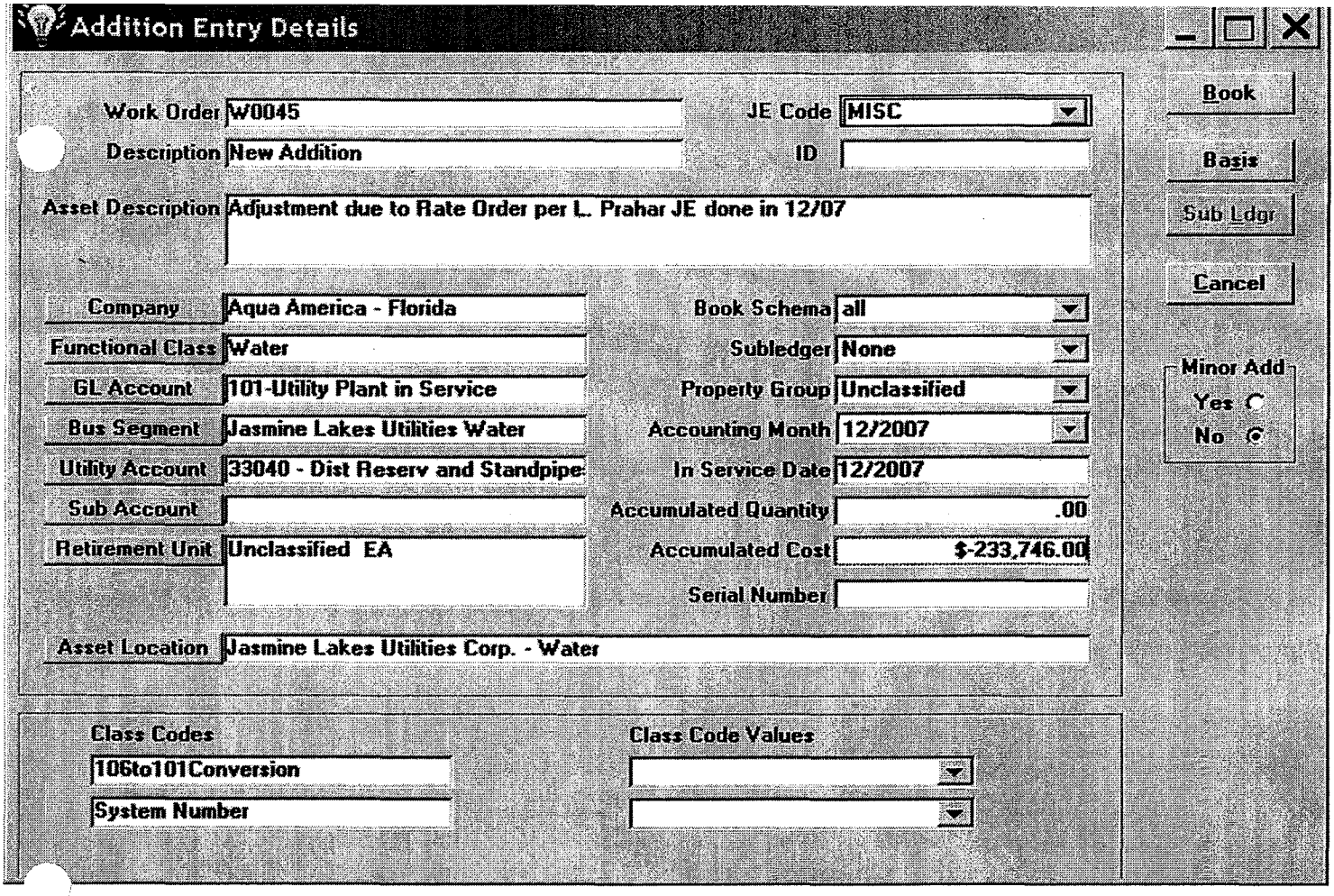

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Piping [general]:
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Mains
Bus Segment J. Swiderski Utilities Water
Accounting Month 12/2007
Utility Account 33140 - Mains
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Piping [general]: FT
Accumulated Cost $-54,312.00
Serial Number
Asset Location Kings Cove - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
System Number

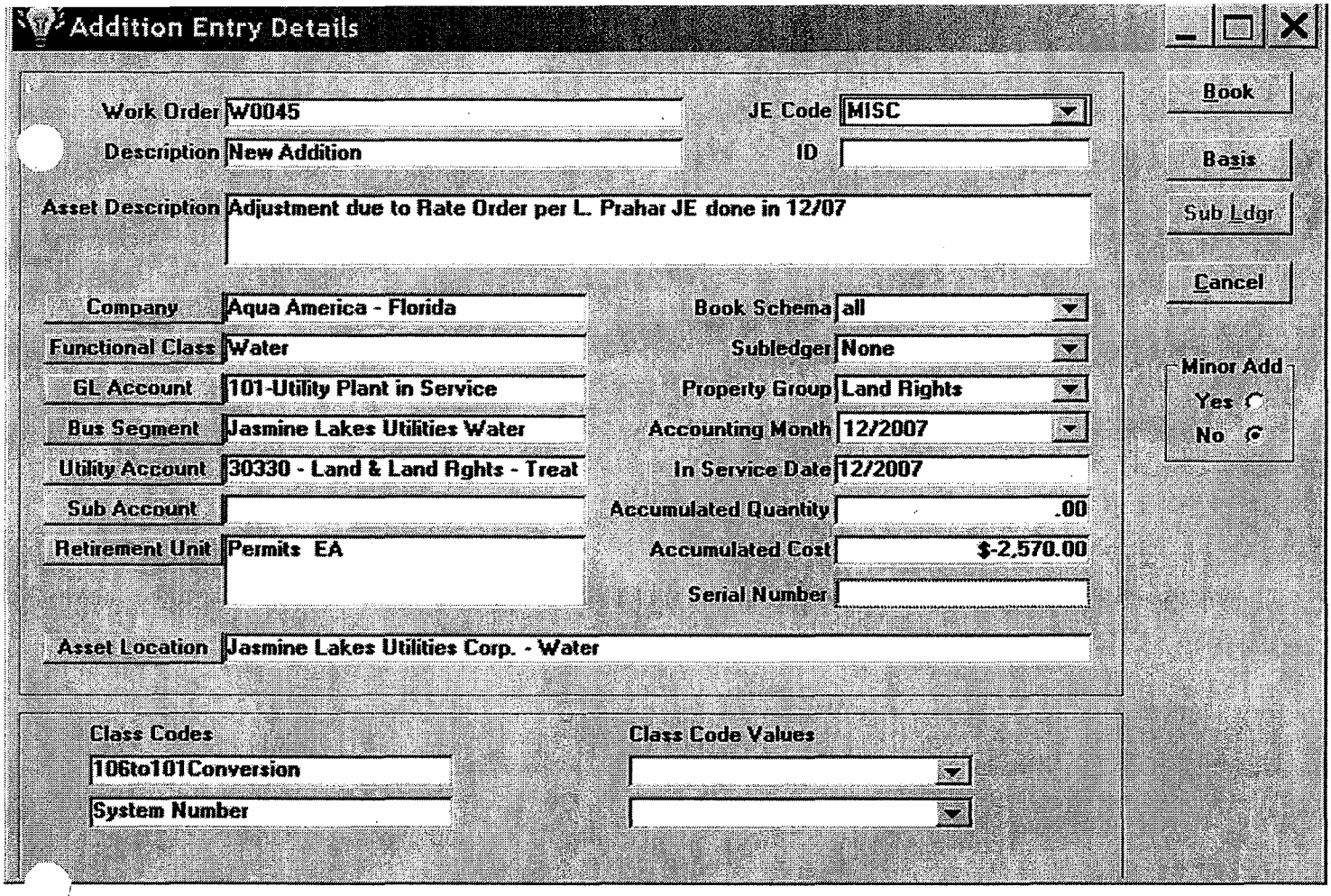

Addition Entry Details
Work Order W0045
Description New Addition
JE Code MISC
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Functional Class Water
GL Account 101-Utility Plant in Service
Bus Segment J. Swiderski Utilities Water
Utility Account 30330 - Land & Land Rights - Treat
Sub Account
Retirement Unit LAND RIGHTS - Water EA
Asset Location Kings Cove - Water
Book Schema all
Subledger None
Property Group Land
Accounting Month 12/2007
In Service Date 12/2007
Accumulated Quantity .00
Accumulated Cost $75.00
Serial Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
106to101Conversion
System Number
Class Code Values

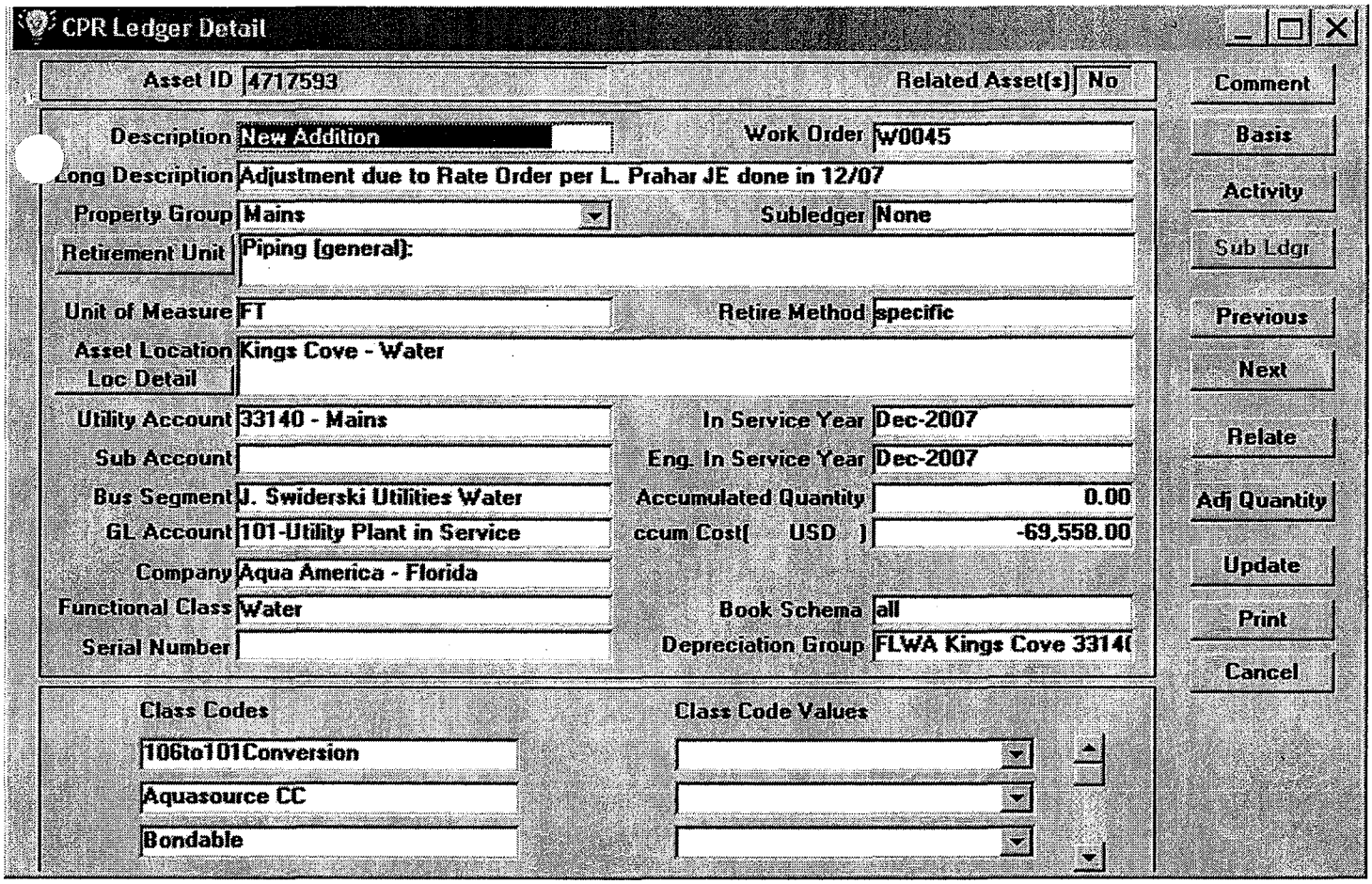

Addition Entry Details
Work Order W0045
Description New Addition
JE Code Misc
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Functional Class Water
GL Account 101-Utility Plant in Service
Bus Segment J. Swiderski Utilities Water
Utility Account 30330 - Land & Land Rights - Treat
Sub Account
Retirement Unit Unclassified EA
Asset Location Summit Chase - Water
Book Schema all
Subledger None
Property Group Unclassified
Accounting Month 12/2007
In Service Date 12/2007
Accumulated Quantity .00
Accumulated Cost $-117,009.00
Serial Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
106to101Conversion
System Number
Class Code Values

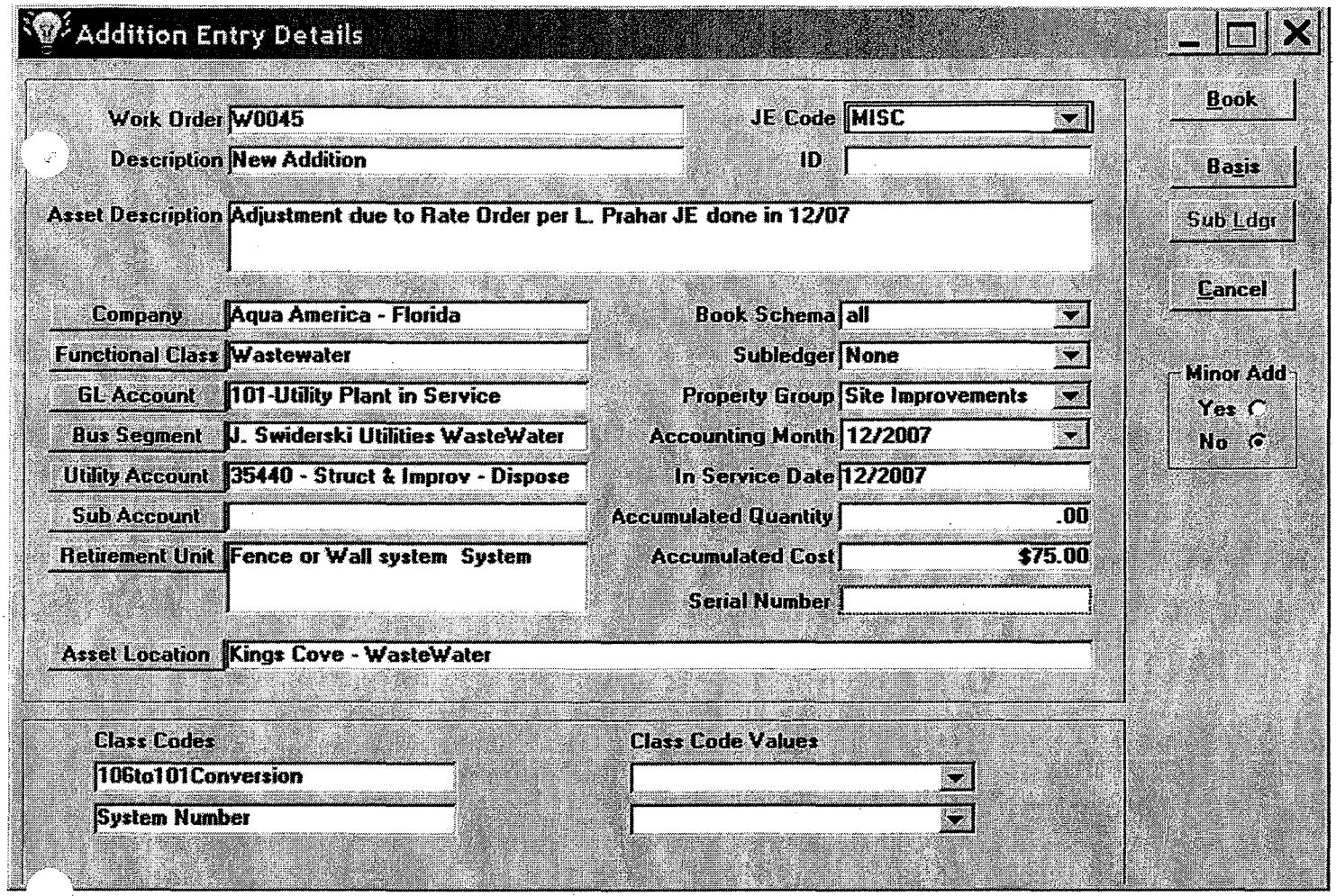

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Mains
Bus Segment J. Swiderski Utilities Water
Accounting Month 12/2007
Utility Account 33140 - Mains
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Equipment : EA
Accumulated Cost $930.00
Serial Number
Asset Location 48 Estates
Class Codes
Class Code Values
106to101Conversion
System Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

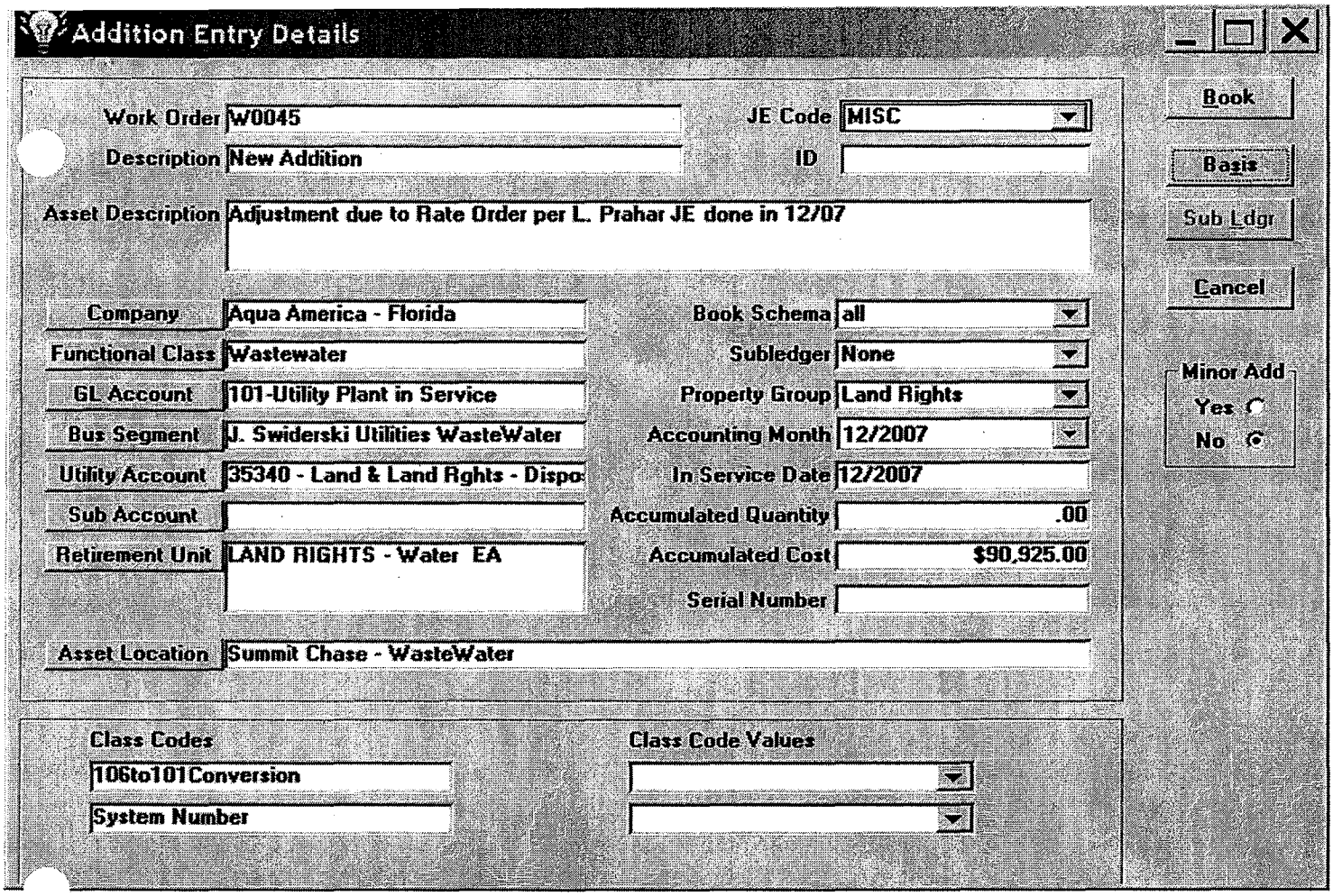

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment J. Swiderski Utilities Water
Accounting Month 12/2007
Utility Account 30330 - Land & Land Rights - Treat
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $1,430.00
Serial Number
Asset Location 48 Estates
Class Codes
Class Code Values
106to101Conversion
System Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

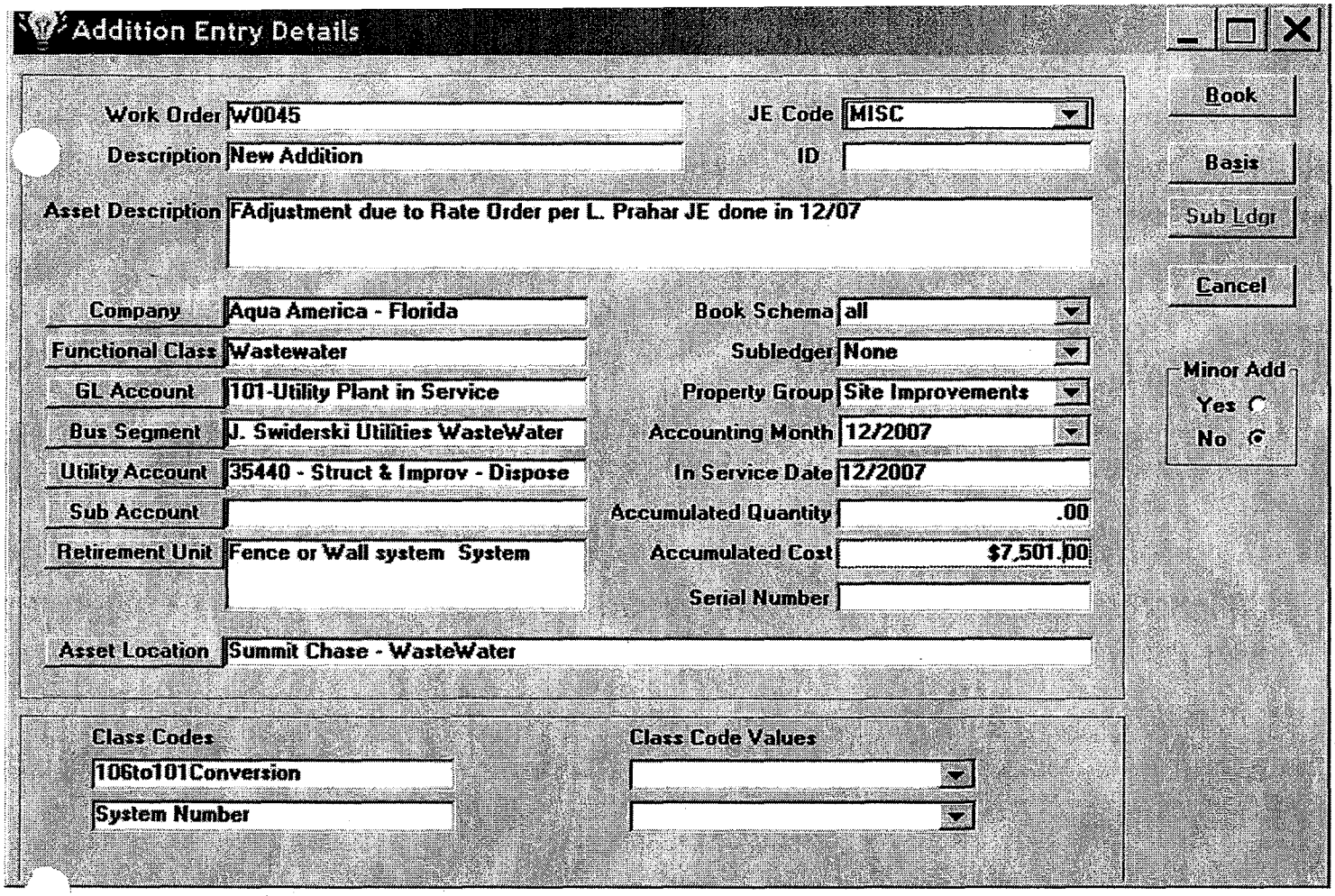

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Jasmine Lakes Utilities Water
Accounting Month 12/2007
Utility Account 33040 - Dist Reserv and Standpipe
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-233,746.00
Serial Number
Asset Location Jasmine Lakes Utilities Corp. - Water
Class Codes
Class Code Values
106to101Conversion
System Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

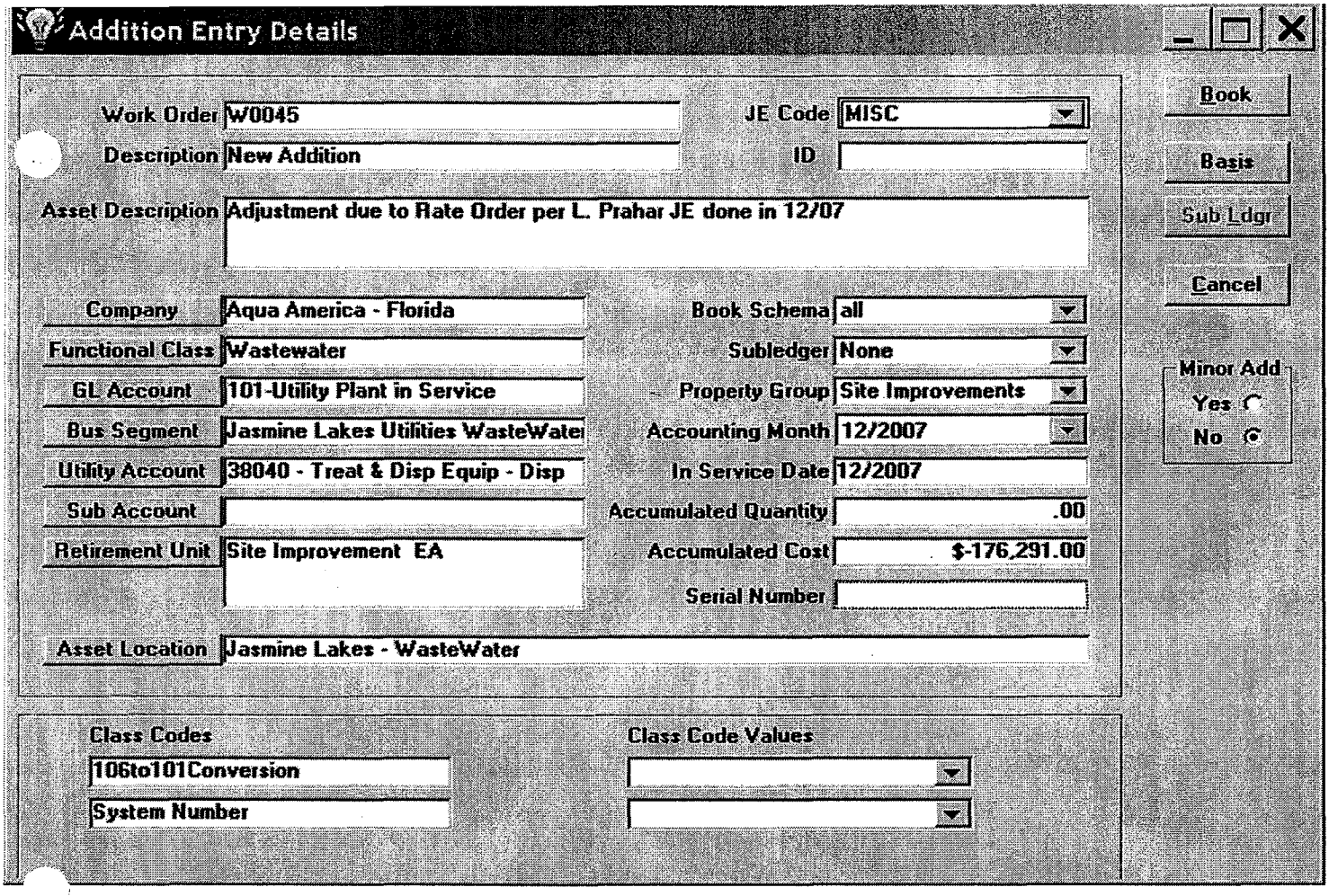

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Land Rights
Bus Segment Jasmine Lakes Utilities Water
Accounting Month 12/2007
Utility Account 30330 - Land & Land Rights - Treat
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Permits EA
Accumulated Cost $-2,570.00
Serial Number
Asset Location Jasmine Lakes Utilities Corp. - Water
Class Codes
Class Code Values
106to101Conversion
System Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

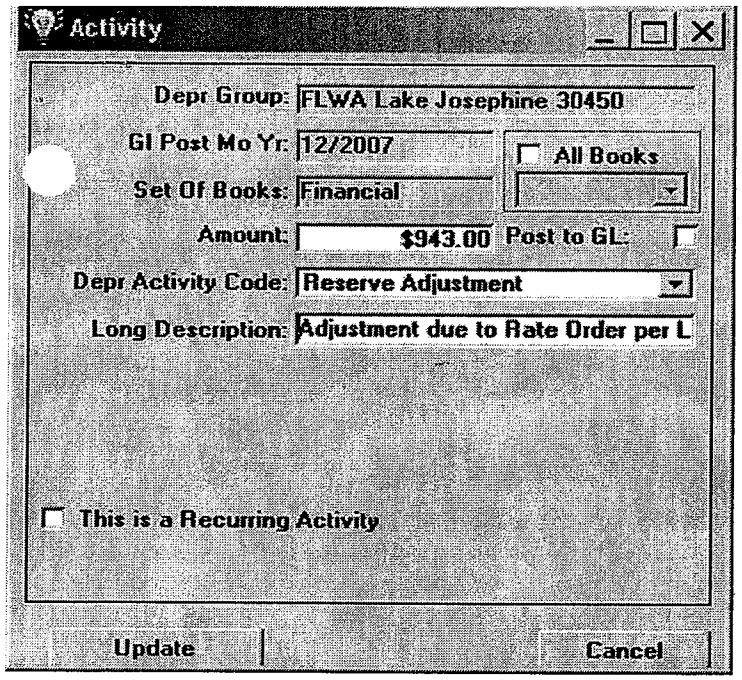

CPR Ledger Detail
Asset ID 4717593
Related Asset(s) No
Description New Addition
Work Order W0045
Long Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Property Group Mains
Subledger None
Retirement Unit Piping (general):
Unit of Measure FT
Retire Method specific
Asset Location Kings Cove - Water
Loc Detail
Utility Account 33140 - Mains
In Service Year Dec-2007
Sub Account
Eng. In Service Year Dec-2007
Bus Segment J. Swiderski Utilities Water
Accumulated Quantity 0.00
GL Account 101-Utility Plant in Service
ccum Cost(USD) -69,558.00
Company Aqua America - Florida
Functional Class Water
Book Schema all
Serial Number
Depreciation Group FLWA Kings Cove 3314(
Class Codes
Class Code Values
106to101Conversion
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Bondable
Comment
Basis
Activity
Sub Ldgr
Previous
Next
Relate
Adj Quantity
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Print
Cancel

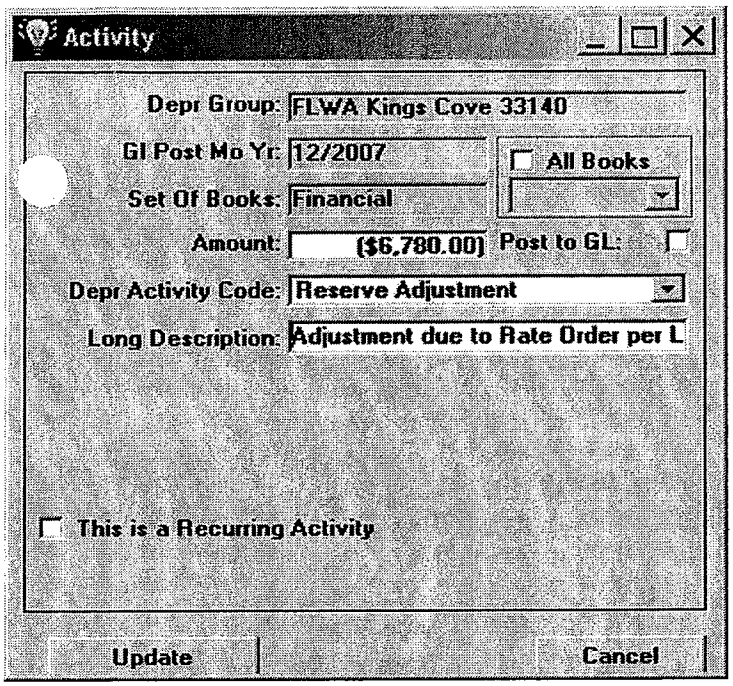

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Book Schema all
Functional Class Wastewater
Subledger None
GL Account 101-Utility Plant in Service
Property Group Site Improvements
Bus Segment J. Swiderski Utilities WasteWater
Accounting Month 12/2007
Utility Account 35440 - Struct & Improv - Dispose
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Fence or Wall system System
Accumulated Cost $75.00
Serial Number
Asset Location Kings Cove - WasteWater
Class Codes
Class Code Values
106to101Conversion
System Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

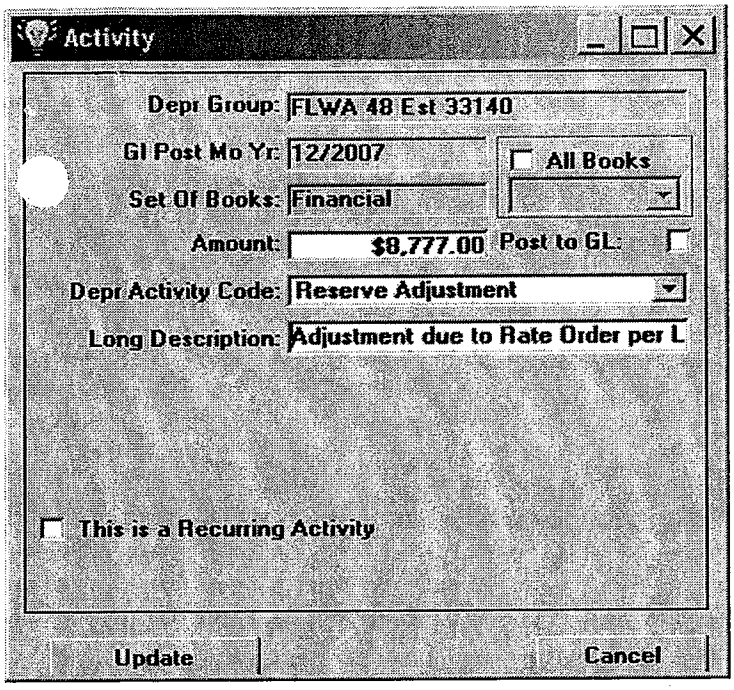

Addition Entry Details
Work Order W0045
Description New Addition
JE Code MISC
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Functional Class Wastewater
GL Account 101-Utility Plant in Service
Bus Segment J. Swiderski Utilities WasteWater
Utility Account 35340 - Land & Land Rghts - Dispo
Sub Account
Retirement Unit LAND RIGHTS - Water EA
Asset Location Summit Chase - WasteWater
Book Schema all
Subledger None
Property Group Land Rights
Accounting Month 12/2007
In Service Date 12/2007
Accumulated Quantity .00
Accumulated Cost $90,925.00
Serial Number
Book
Basis
Sub Ldgr
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Minor Add
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Class Codes
106to101Conversion
System Number
Class Code Values

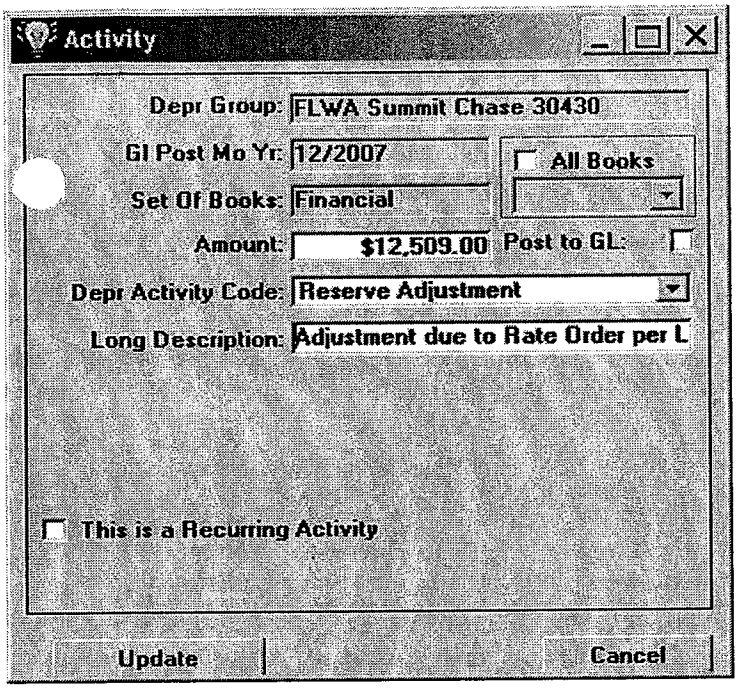

Addition Entry Details
Work Order W0045
Description New Addition
JE Code MISC
ID
Asset Description FAdjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Functional Class Wastewater
GL Account 101-Utility Plant in Service
Bus Segment J. Swiderski Utilities WasteWater
Utility Account 35440 - Struct & Improv - Dispose
Sub Account
Retirement Unit Fence or Wall system System
Asset Location Summit Chase - WasteWater
Book Schema all
Subledger None
Property Group Site Improvements
Accounting Month 12/2007
In Service Date 12/2007
Accumulated Quantity .00
Accumulated Cost $7,501.00
Serial Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
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Class Codes
106to101Conversion
System Number
Class Code Values

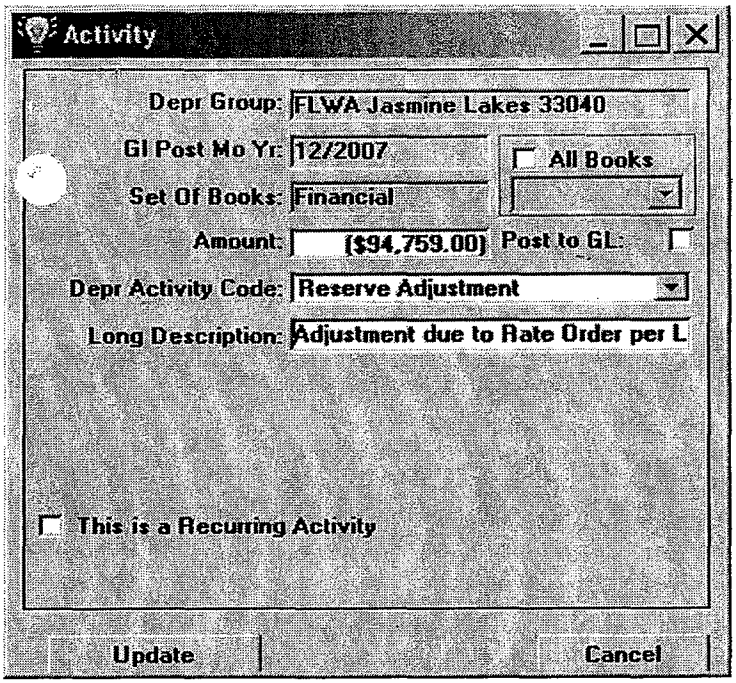

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Company Aqua America - Florida
Book Schema all
Functional Class Wastewater
Subledger None
GL Account 101-Utility Plant in Service
Property Group Site Improvements
Bus Segment Jasmine Lakes Utilities WasteWater
Accounting Month 12/2007
Utility Account 38040 - Treat & Disp Equip - Disp
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit Site Improvement EA
Accumulated Cost $-176,291.00
Serial Number
Asset Location Jasmine Lakes - WasteWater
Class Codes
Class Code Values
106to101Conversion
System Number
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

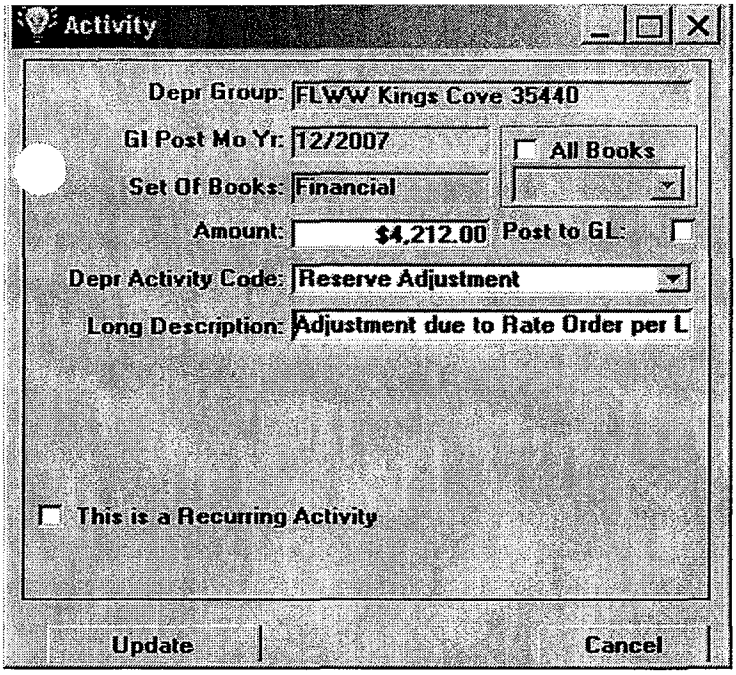

Activity
Depr Group: FLWA Lake Josephine 30450
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $943.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

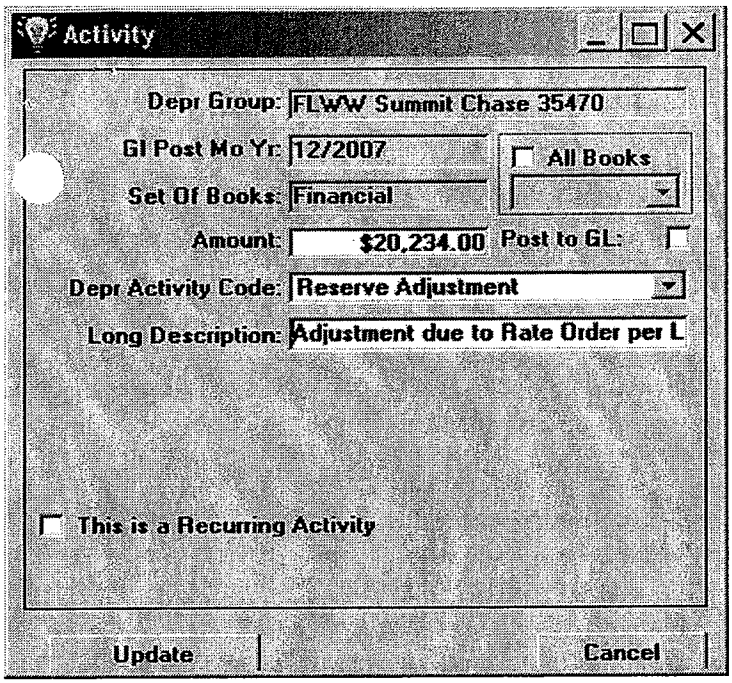

Activity
Depr Group: FLWA Kings Cove 33140
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: ($6,780.00)
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

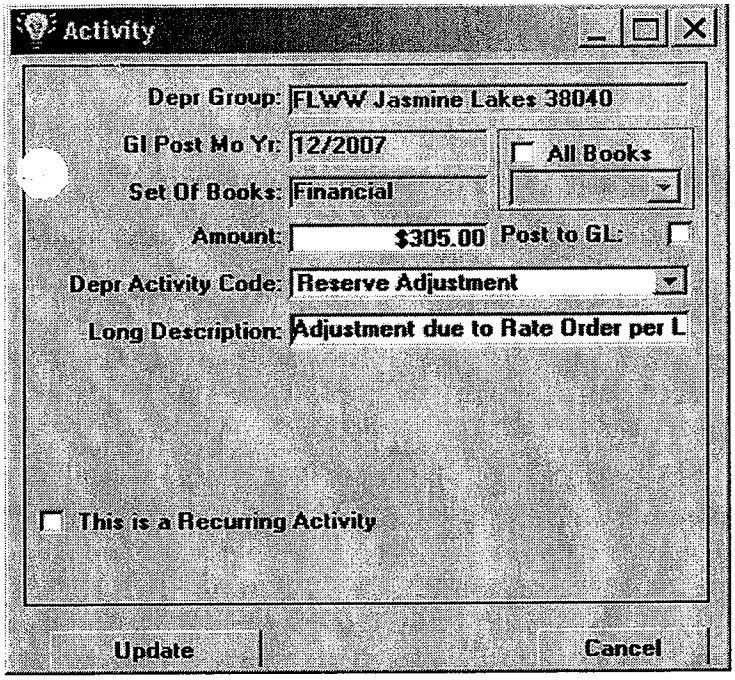

Activity
Depr Group: FLWA 48 Est 33140
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $8,777.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

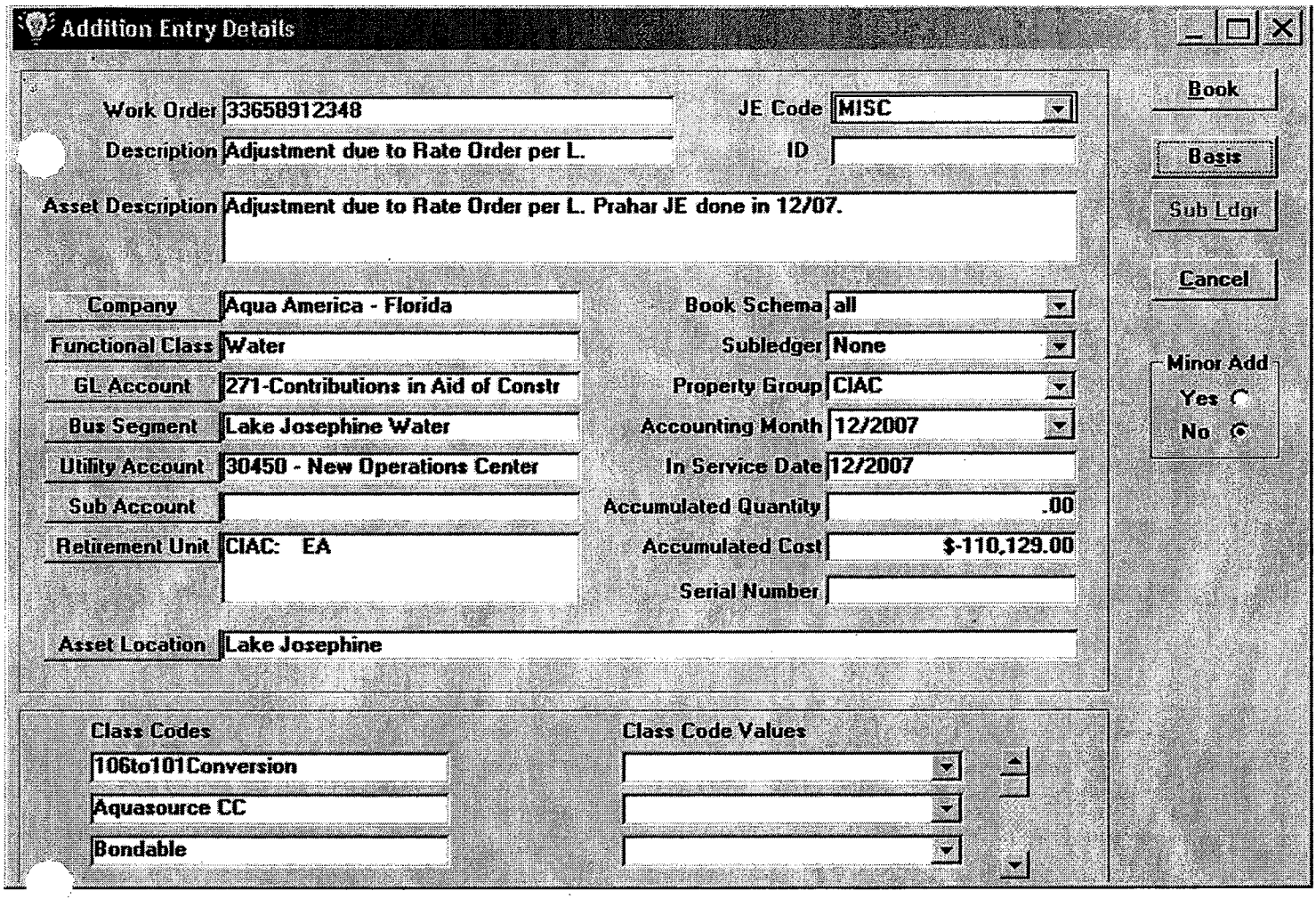

Activity
Depr Group: FLWA Summit Chase 30430
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $12,509.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

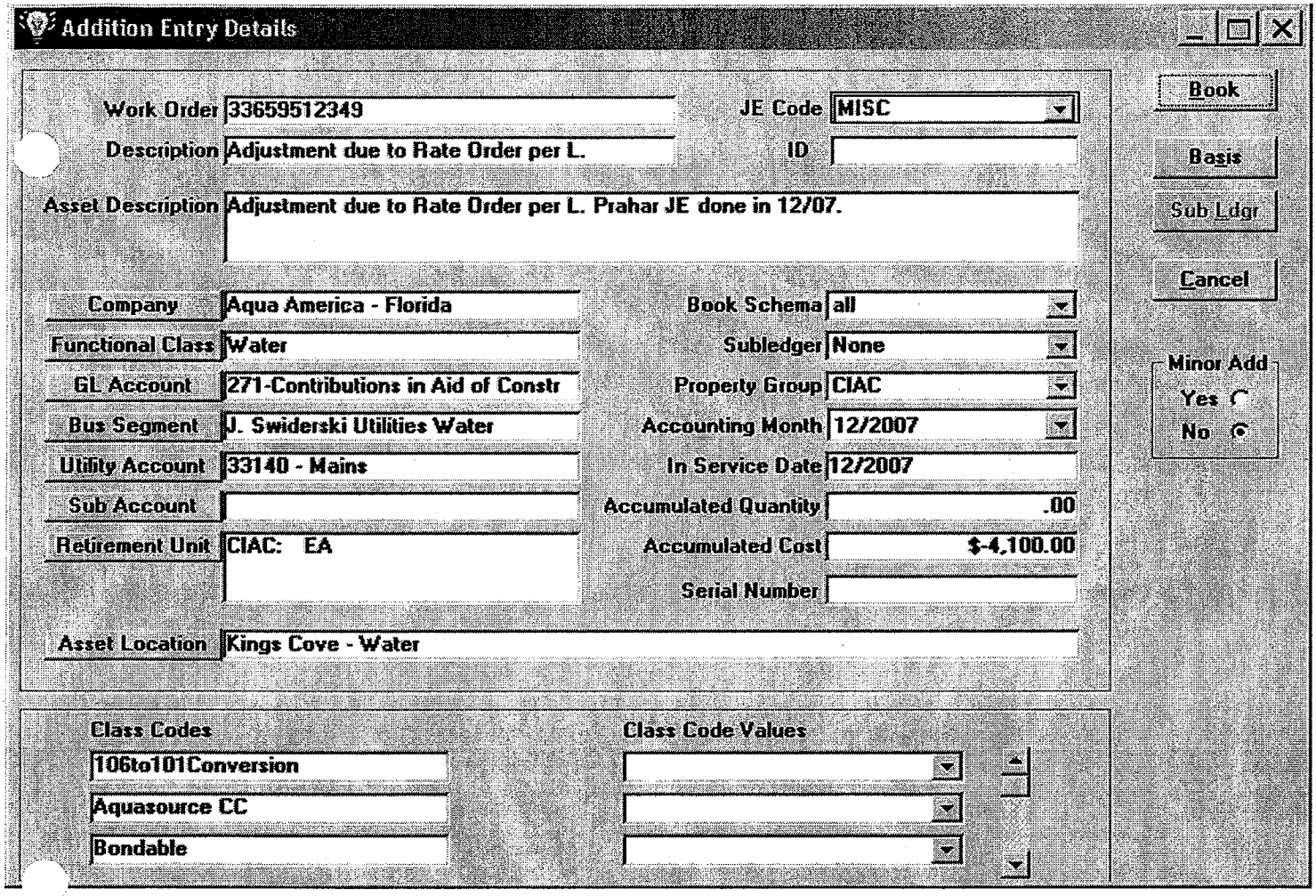

Activity
Depr Group: FLWA Jasmine Lakes 33040
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: ($94,759.00)
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

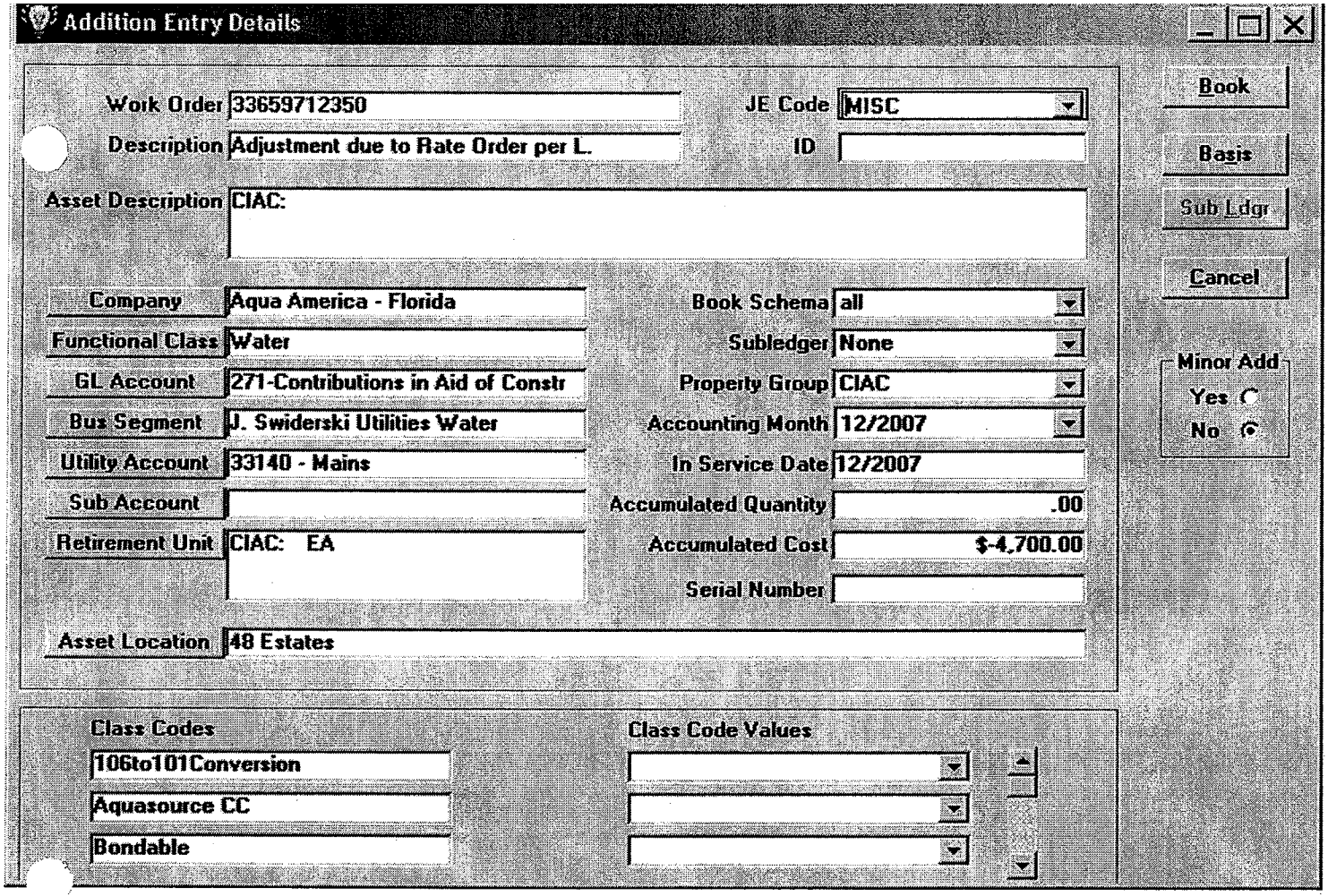

Activity
Depr Group: FLWW Kings Cove 35440
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $4,212.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

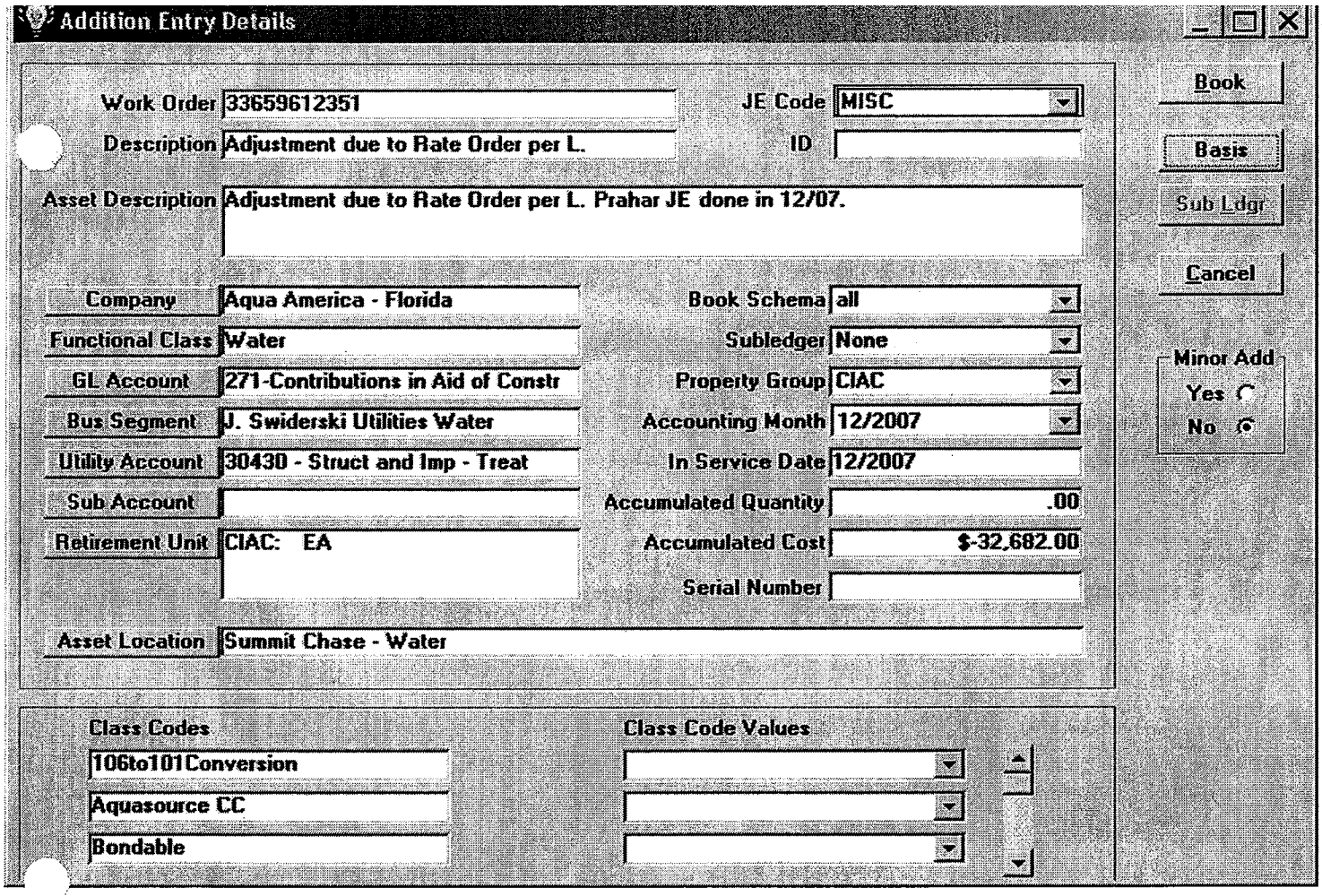

Activity
Depr Group: FLWW Summit Chase 35470
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $20,234.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

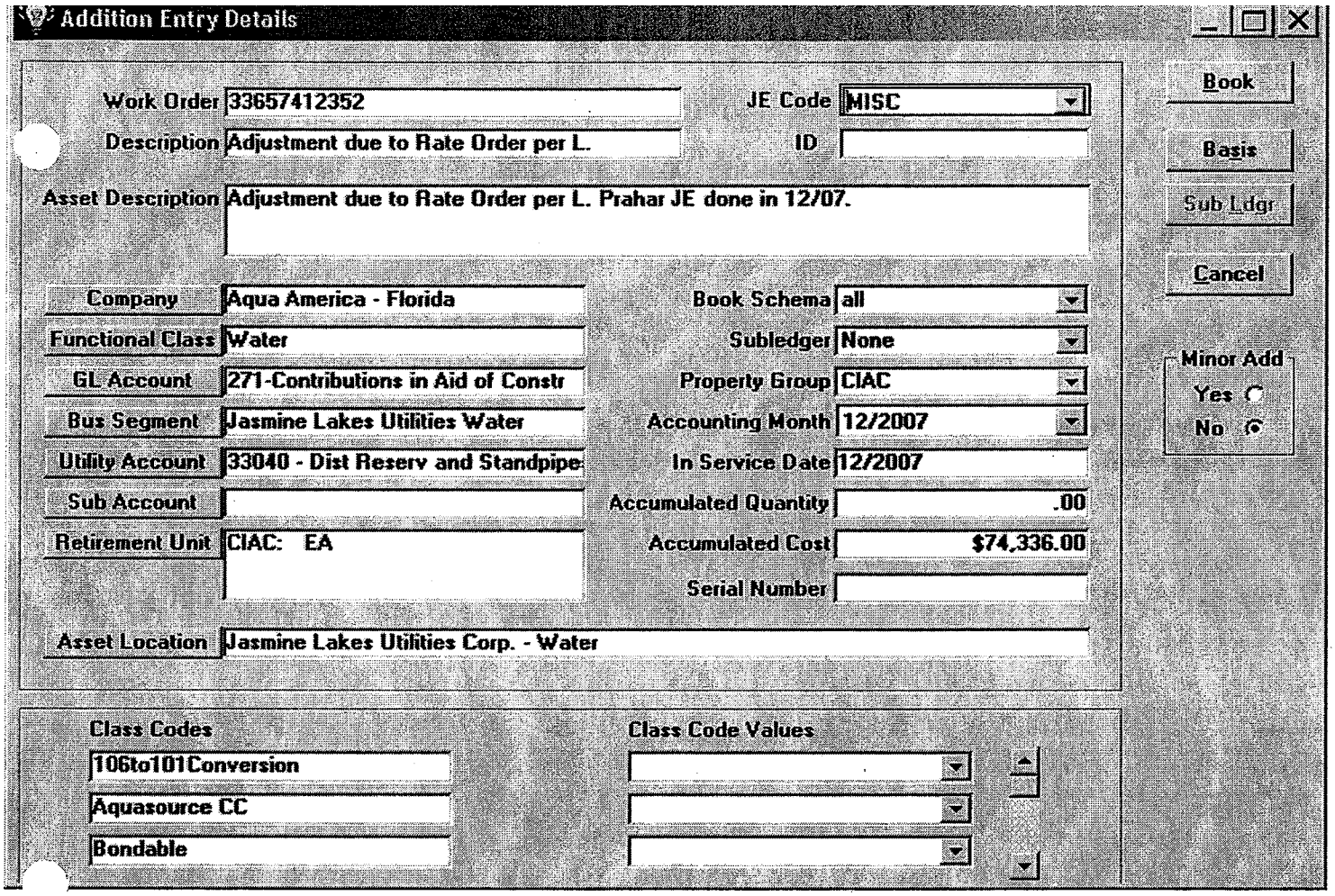

Activity
Depr Group: FLWW Jasmine Lakes 38040
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $305.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

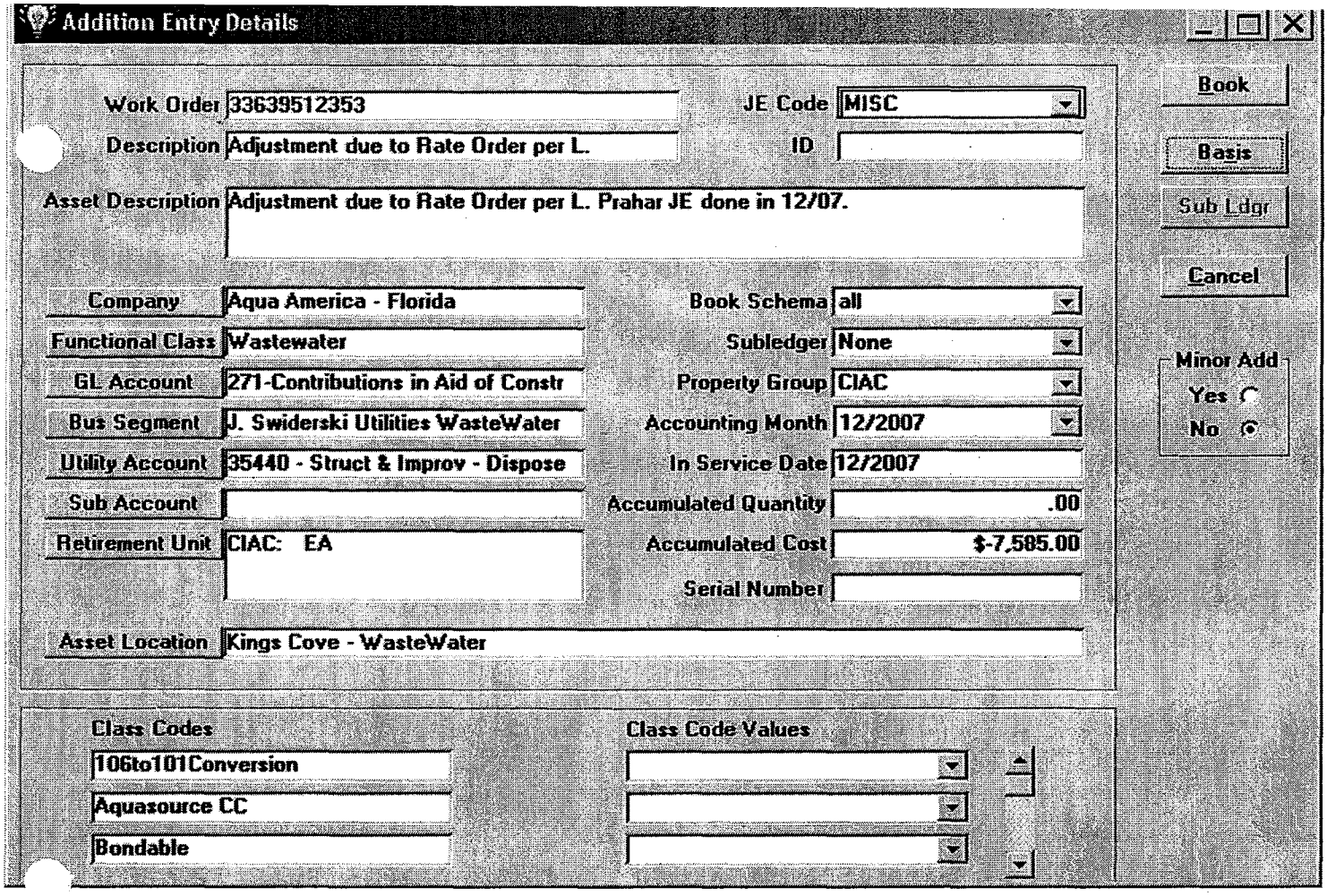

Addition Entry Details
Work Order 33658912348
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment Lake Josephine Water
Accounting Month 12/2007
Utility Account 30450 - New Operations Center
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $-110,129.00
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

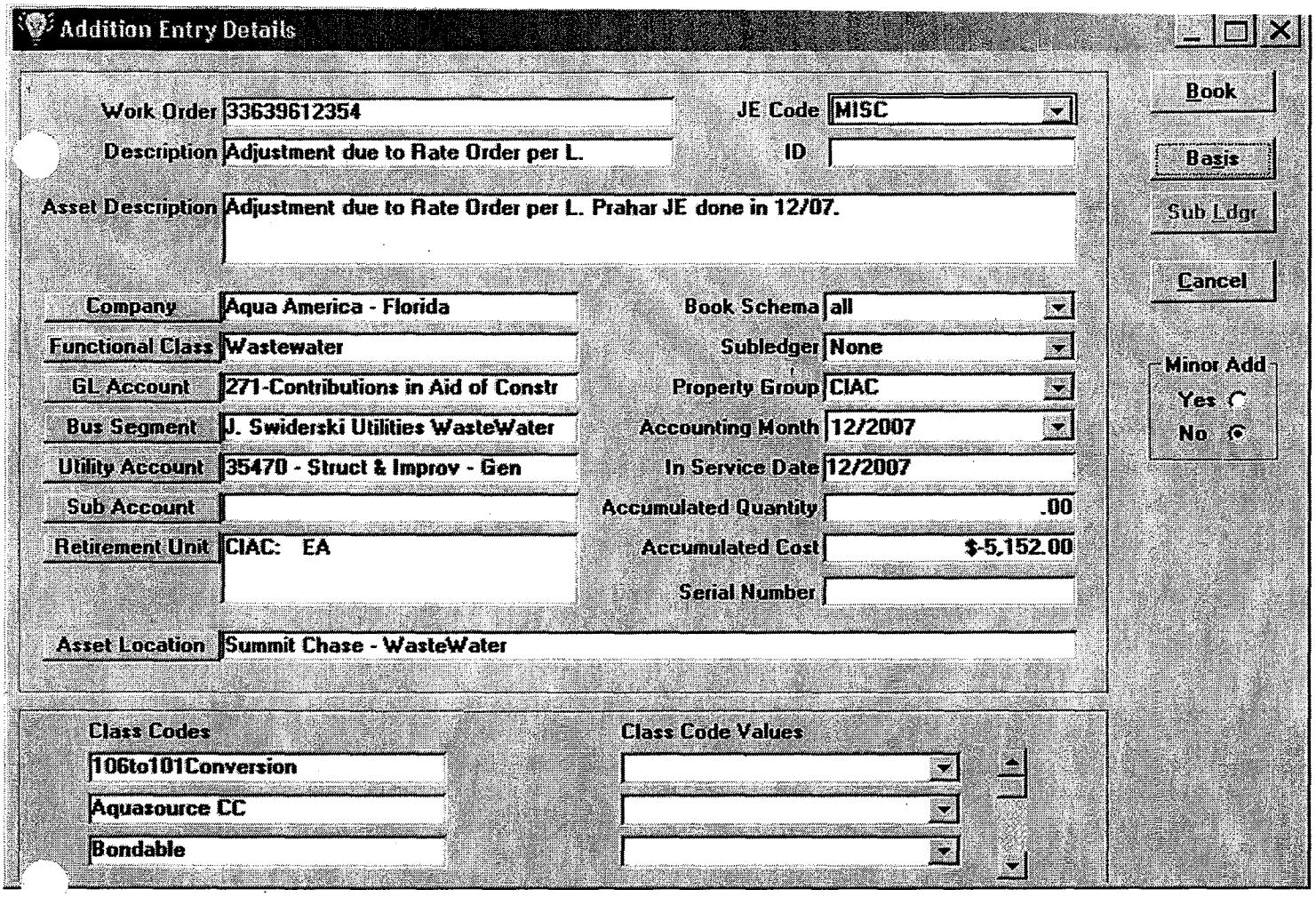

Addition Entry Details
Work Order 33659512349
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment J. Swiderski Utilities Water
Accounting Month 12/2007
Utility Account 33140 - Mains
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $-4,100.00
Serial Number
Asset Location Kings Cove - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

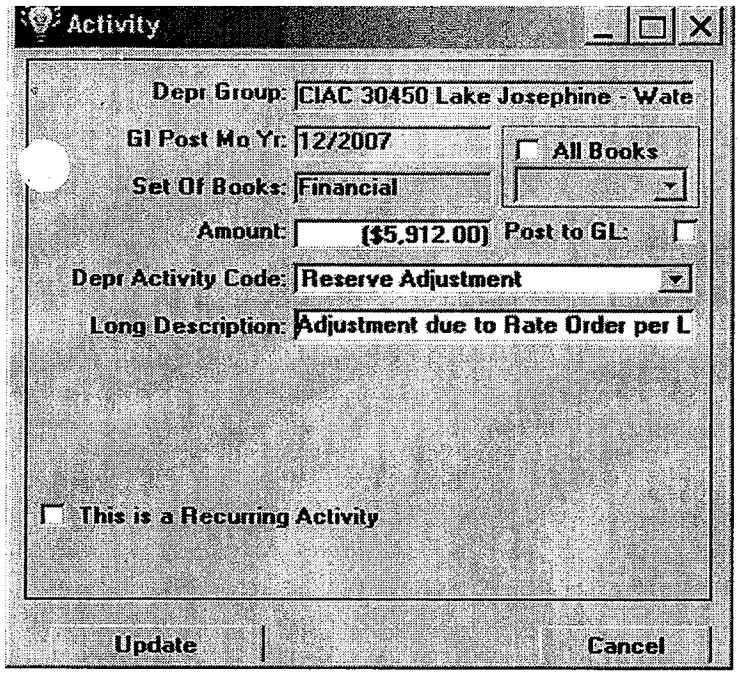

Addition Entry Details
Work Order 33659712350
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description CIAC:
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment J. Swiderski Utilities Water
Accounting Month 12/2007
Utility Account 33140 - Mains
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $-4,700.00
Serial Number
Asset Location 48 Estates
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

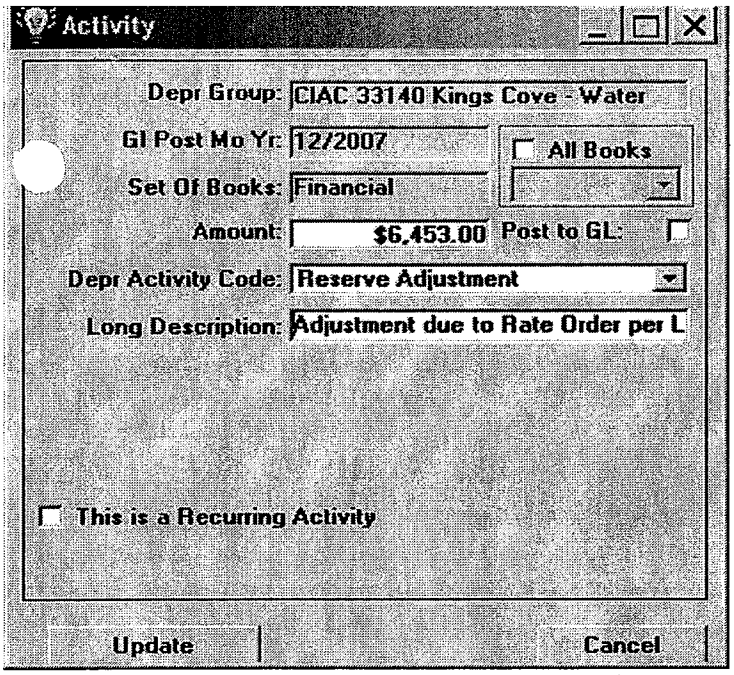

Addition Entry Details
Work Order 33659612351
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment J. Swiderski Utilities Water
Accounting Month 12/2007
Utility Account 30430 - Struct and Imp - Treat
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $-32,682.00
Serial Number
Asset Location Summit Chase - Water
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

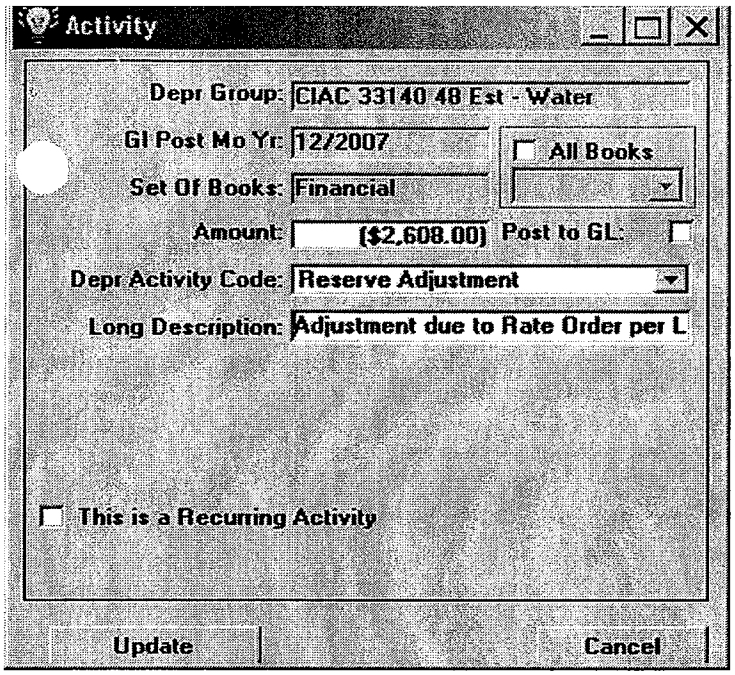

Addition Entry Details
Work Order 33657412352
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment Jasmine Lakes Utilities Water
Accounting Month 12/2007
Utility Account 33040 - Dist Reserv and Standpipes
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $74,336.00
Serial Number
Asset Location Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

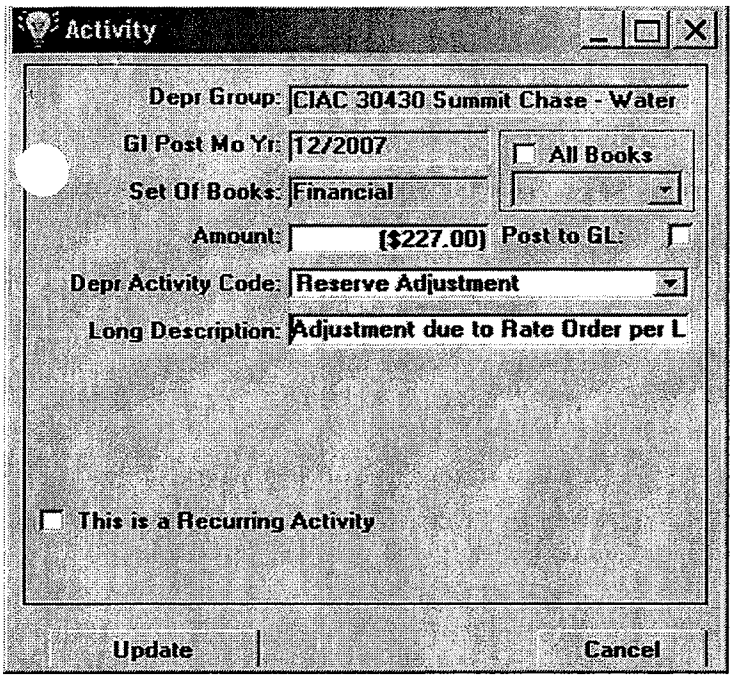

Addition Entry Details
Work Order 33639512353
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07.
Company Aqua America - Florida
Book Schema all
Functional Class Wastewater
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment J. Swiderski Utilities WasteWater
Accounting Month 12/2007
Utility Account 35440 - Struct & Improv - Dispose
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $-7,585.00
Serial Number
Asset Location Kings Cove - WasteWater
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No

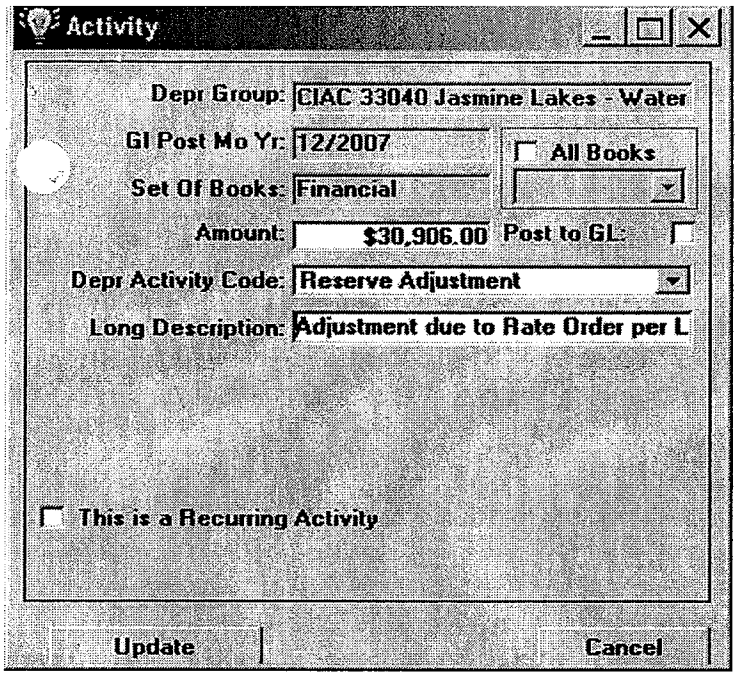

Addition Entry Details
Work Order 33639612354
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07.
Company Aqua America - Florida
Book Schema all
Functional Class Wastewater
Subledger None
GL Account 271-Contributions in Aid of Constr
Property Group CIAC
Bus Segment J. Swiderski Utilities WasteWater
Accounting Month 12/2007
Utility Account 35470 - Struct & Improv - Gen
In Service Date 12/2007
Sub Account
Accumulated Quantity .00
Retirement Unit CIAC: EA
Accumulated Cost $-5,152.00
Serial Number
Asset Location Summit Chase - WasteWater
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

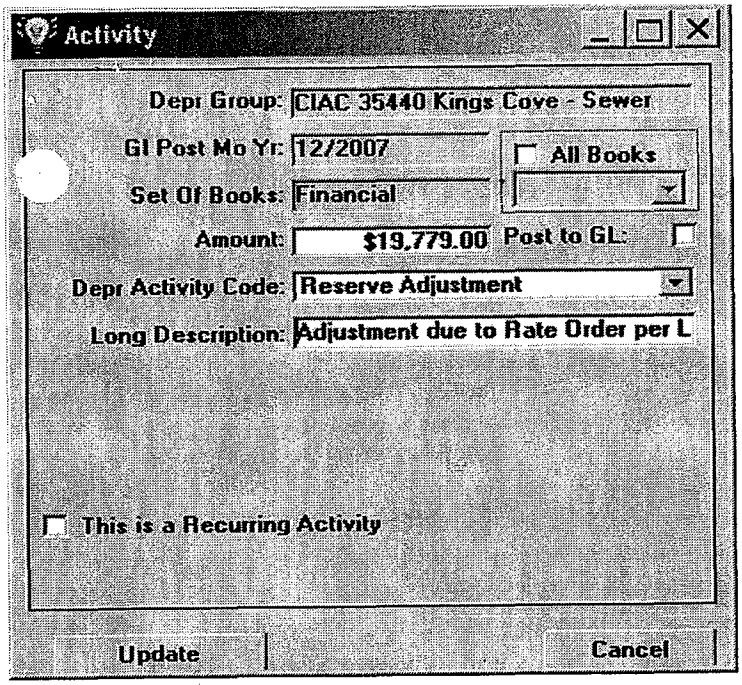

Activity
Depr Group: CIAC 30450 Lake Josephine - Wate
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: ($5,912.00)
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

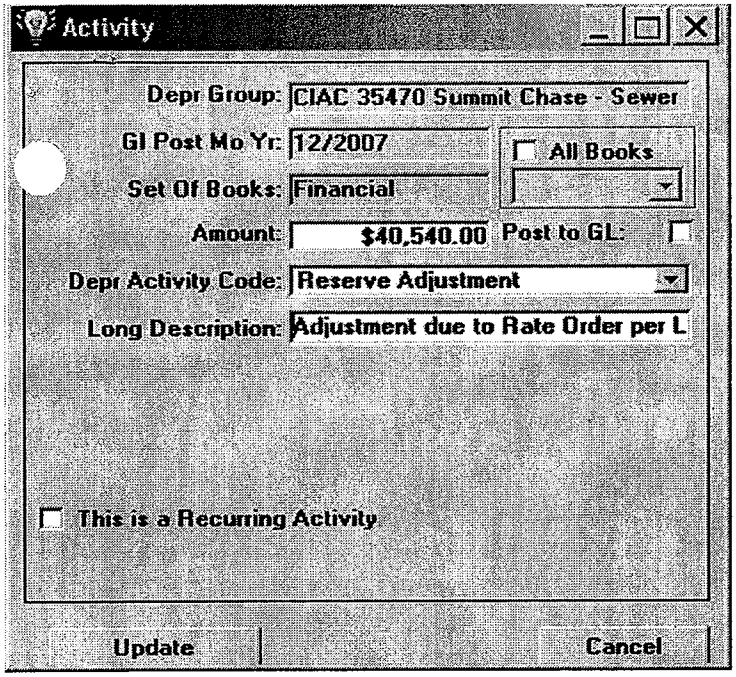

Activity
Depr Group: CIAC 33140 Kings Cove - Water
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $6,453.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

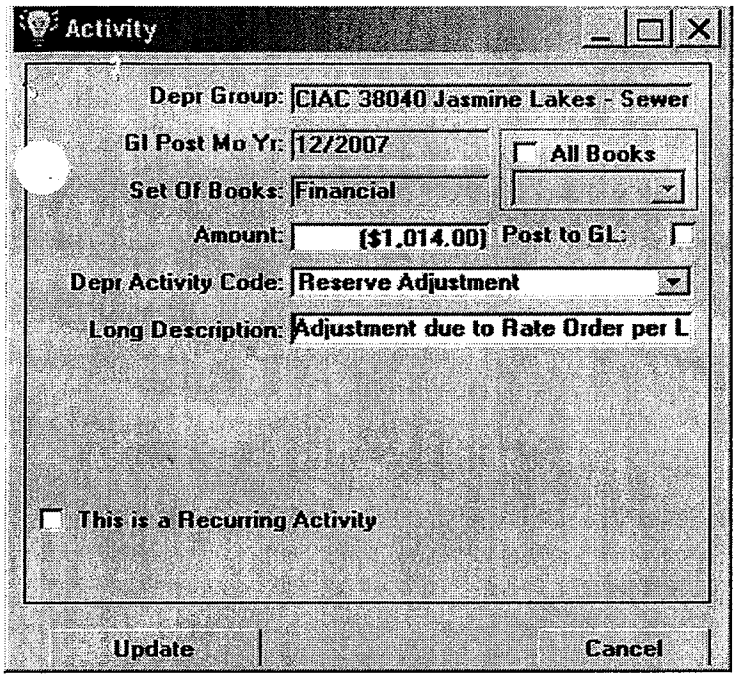

Activity
Depr Group: CIAC 33140 48 Est - Water
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: ($2,608.00)
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

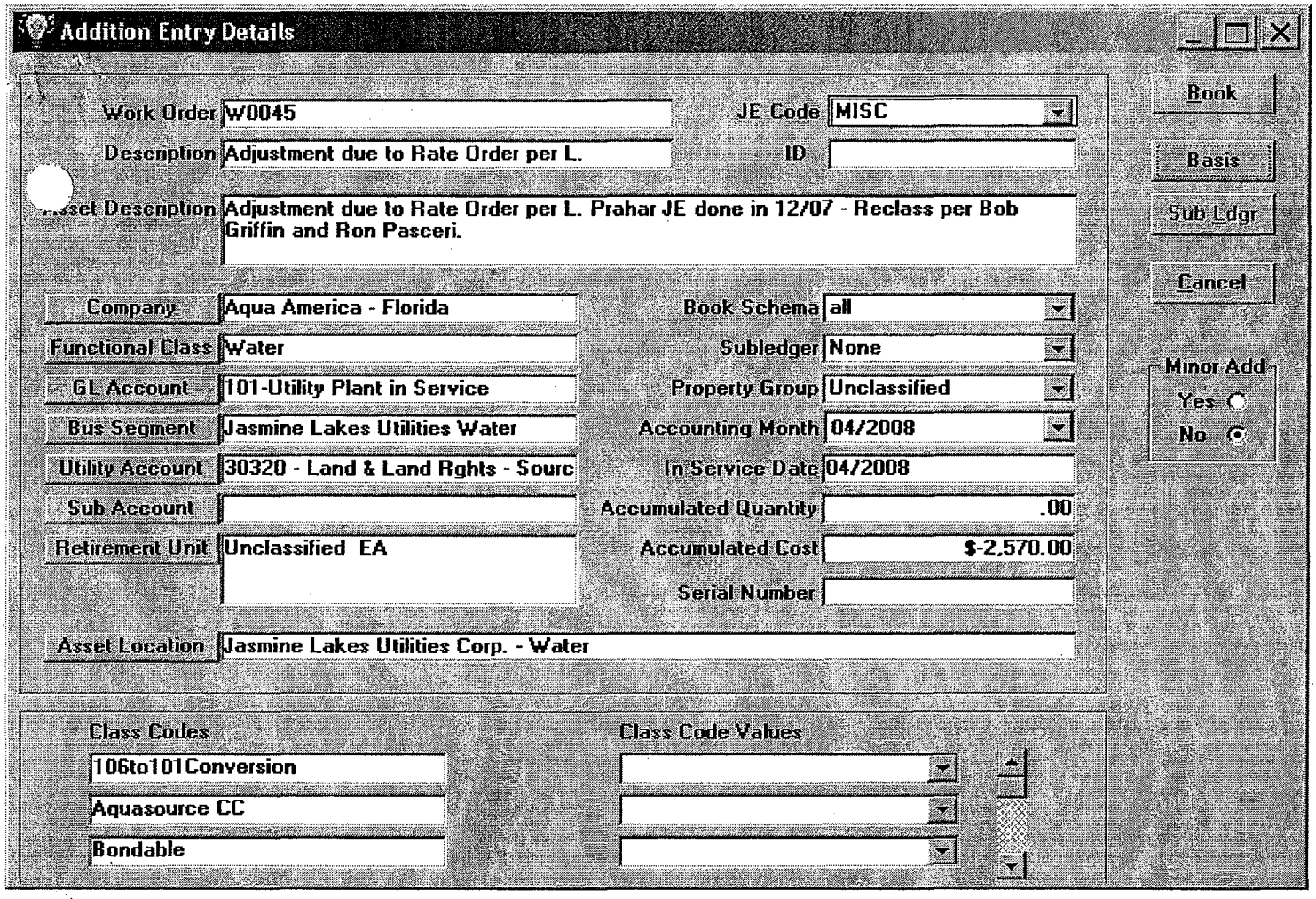

Activity
Depr Group: CIAC 30430 Summit Chase - Water
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: ($227.00)
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

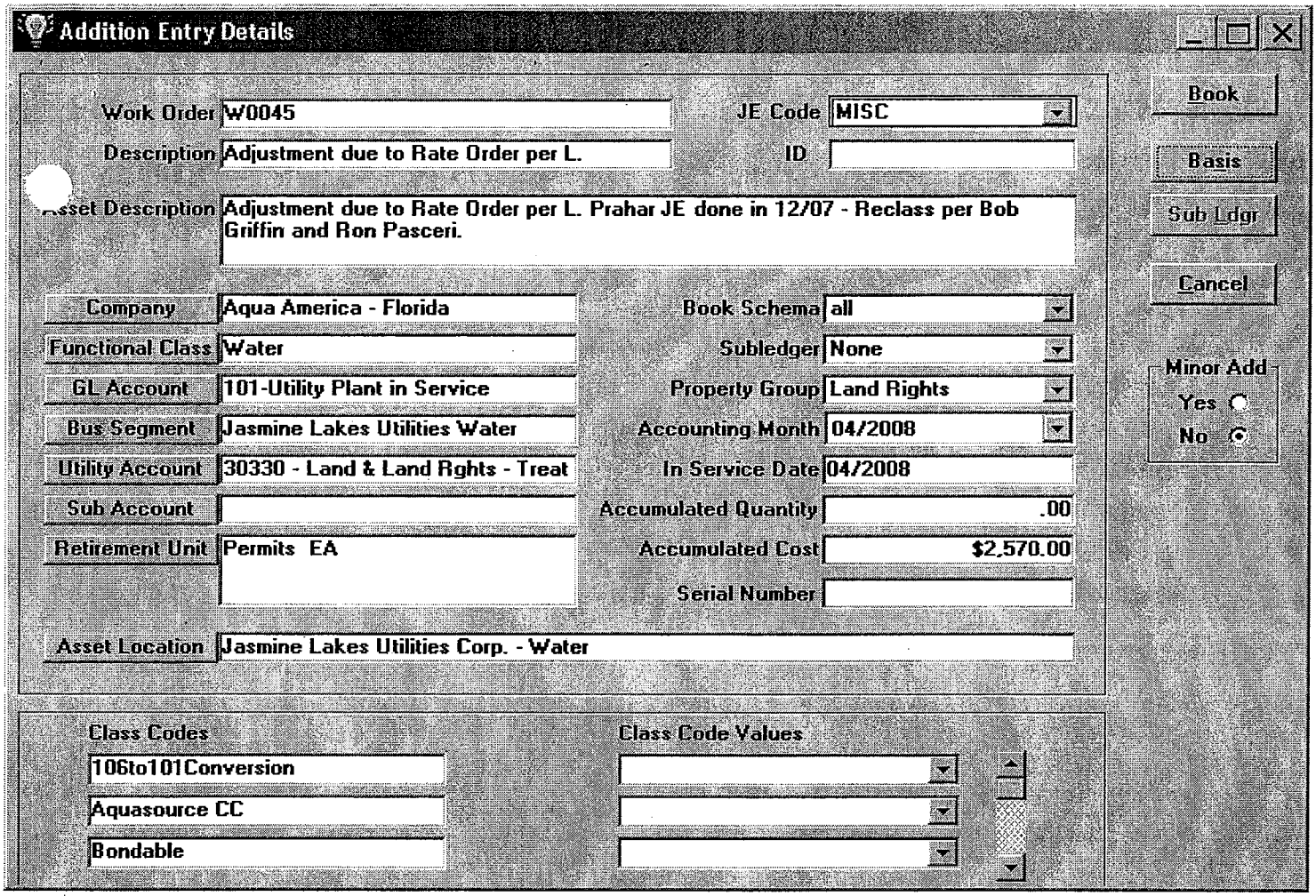

Activity
Depr Group: CIAC 33040 Jasmine Lakes - Water
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $30,906.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

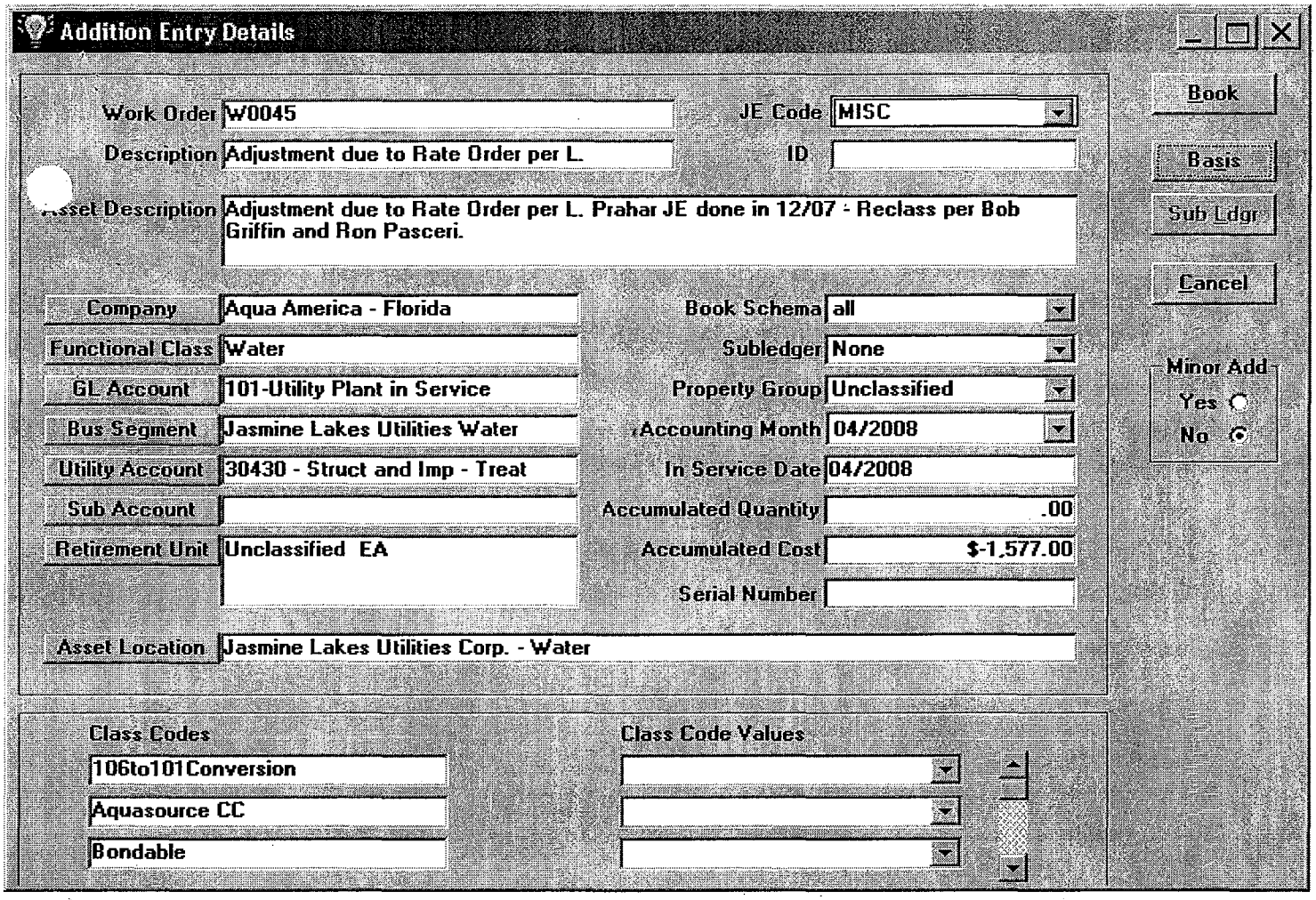

Activity
Depr Group: CIAC 35440 Kings Cove - Sewer
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $19,779.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

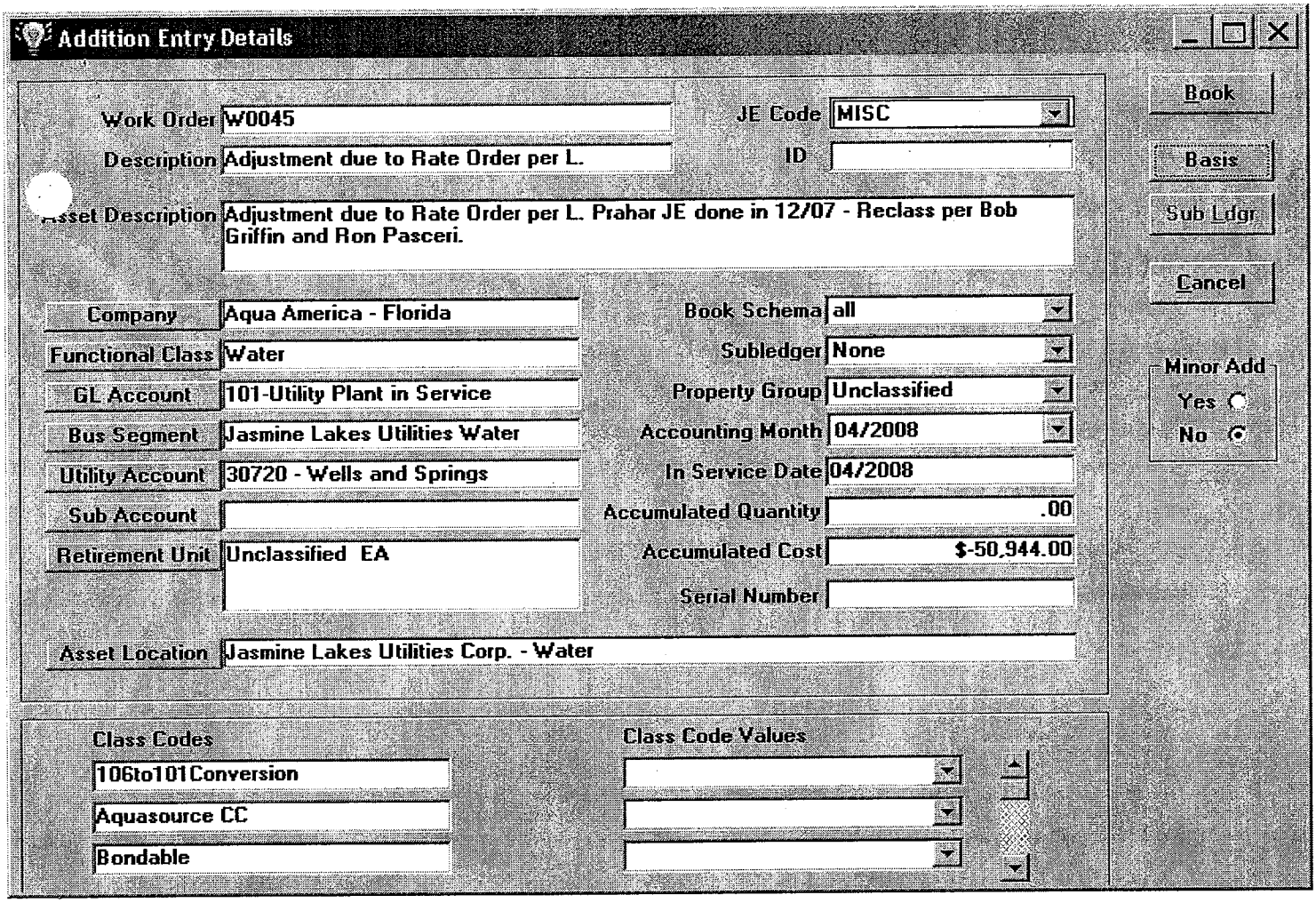

Activity
Depr Group: CIAC 35470 Summit Chase - Sewer
GL Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: $40,540.00
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

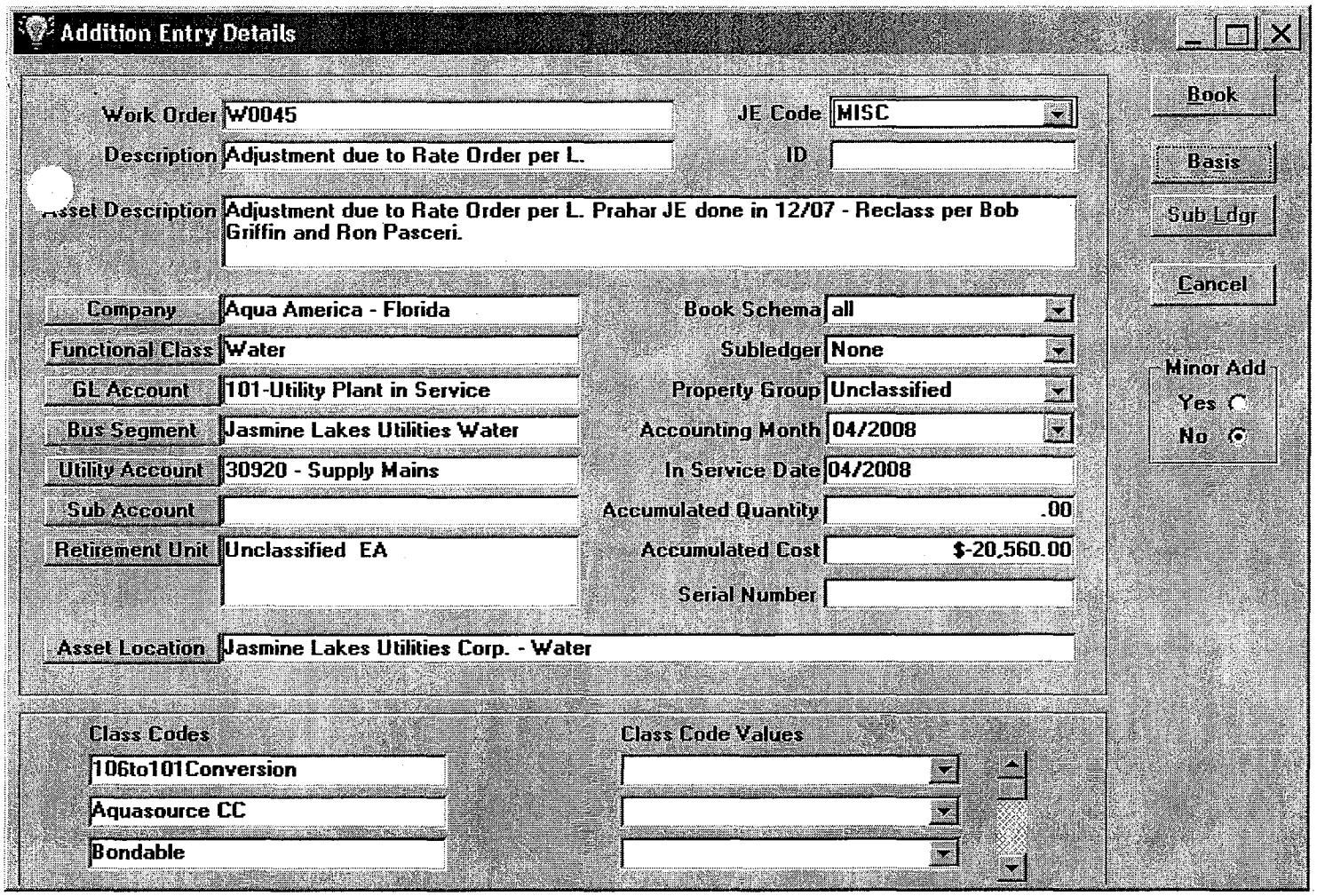

Activity
Depr Group: CIAC 38040 Jasmine Lakes - Sewer
GI Post Mo Yr: 12/2007
All Books
Set Of Books: Financial
Amount: ($1,014.00)
Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Adjustment due to Rate Order per L
This is a Recurring Activity
Update
Cancel

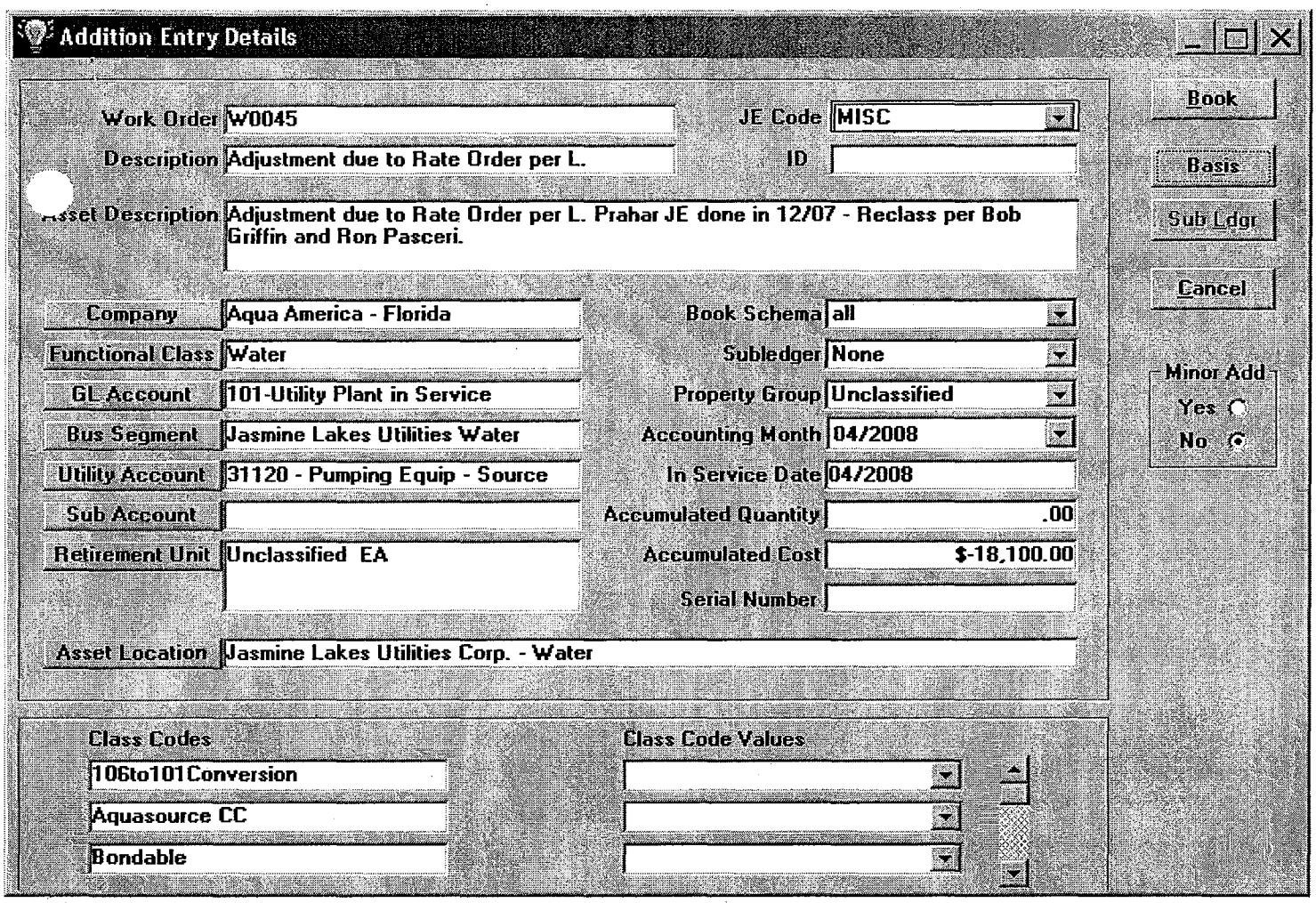

Addition Entry Details
Work Order W0045
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Jasmine Lakes Utilities Water
Accounting Month 04/2008
Utility Account 30320 - Land & Land Rghts - Sourc
In Service Date 04/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-2,570.00
Serial Number
Asset Location Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

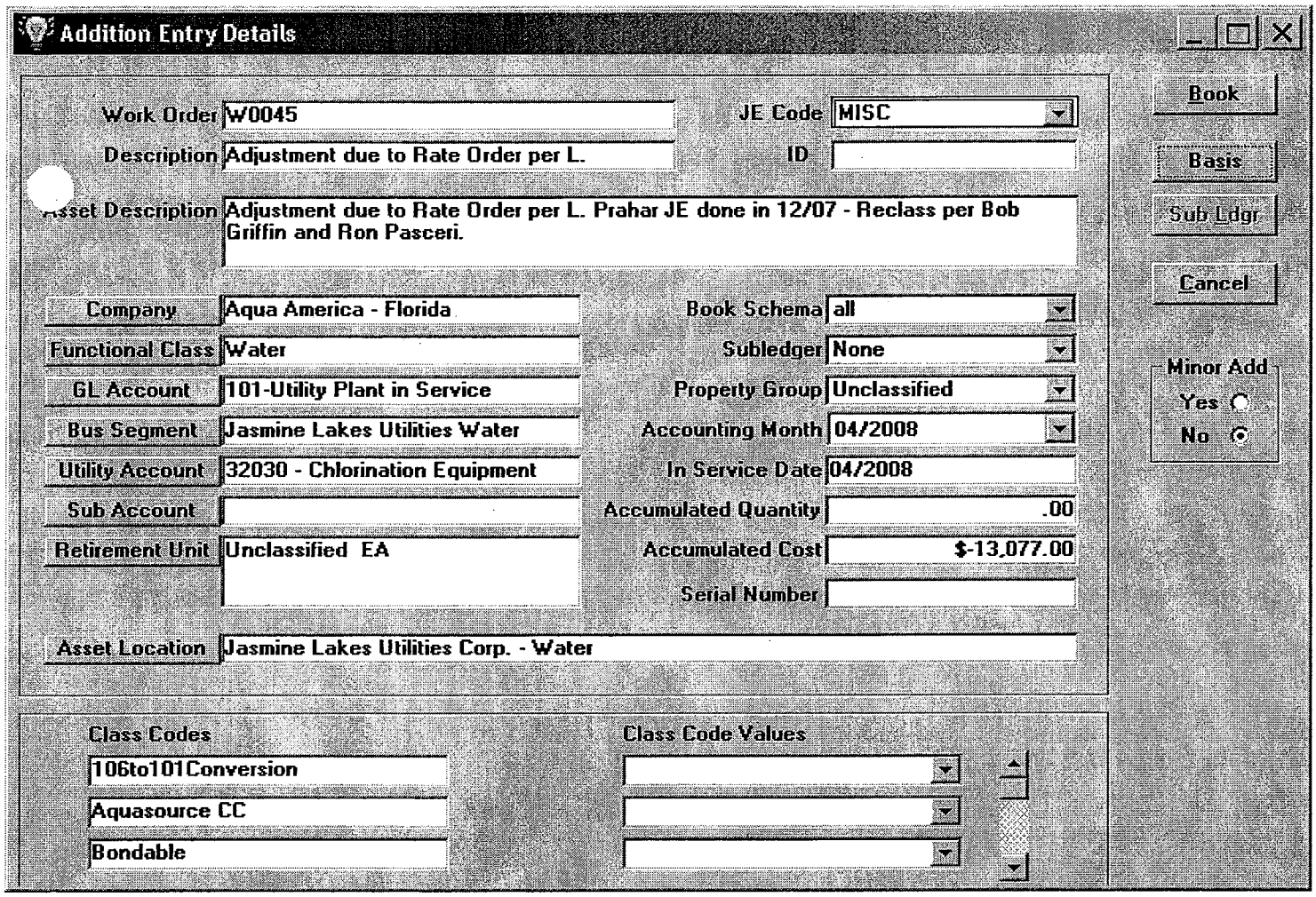

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
None
GL Account
101-Utility Plant in Service
Property Group
Land Rights
Bus Segment
Jasmine Lakes Utilities Water
Accounting Month
04/2008
Utility Account
30330 - Land & Land Rghts - Treat
In Service Date
04/2008
Sub Account
Accumulated Quantity
.00
Retirement Unit
Permits EA
Accumulated Cost
$2,570.00
Serial Number
Asset Location
Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

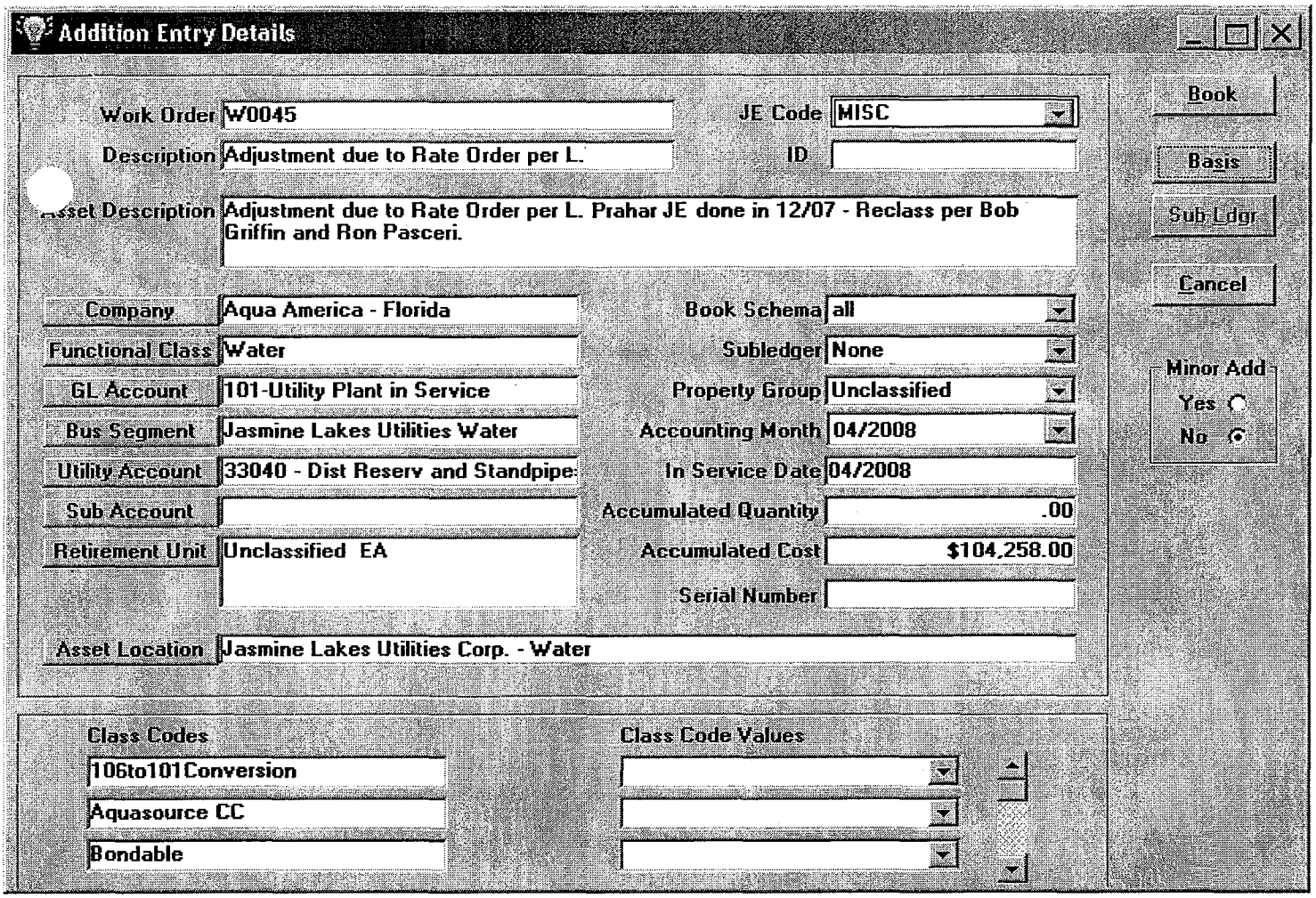

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
None
GL Account
101-Utility Plant in Service
Property Group
Unclassified
Bus Segment
Jasmine Lakes Utilities Water
Accounting Month
04/2008
Utility Account
30430 - Struct and Imp - Treat
In Service Date
04/2008
Sub Account
Accumulated Quantity
.00
Retirement Unit
Unclassified EA
Accumulated Cost
$-1,577.00
Serial Number
Asset Location
Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
None
GL Account
101-Utility Plant in Service
Property Group
Unclassified
Bus Segment
Jasmine Lakes Utilities Water
Accounting Month
04/2008
Utility Account
30720 - Wells and Springs
In Service Date
04/2008
Sub Account
Accumulated Quantity
.00
Retirement Unit
Unclassified EA
Accumulated Cost
$-50,944.00
Serial Number
Asset Location
Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
106to101Conversion
Aquasource CC
Bondable
Class Code Values


Addition Entry Details
Work Order W0045
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Jasmine Lakes Utilities Water
Accounting Month 04/2008
Utility Account 30920 - Supply Mains
In Service Date 04/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-20,560.00
Serial Number
Asset Location Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
None
GL Account
101-Utility Plant in Service
Property Group
Unclassified
Bus Segment
Jasmine Lakes Utilities Water
Accounting Month
04/2008
Utility Account
31120 - Pumping Equip - Source
In Service Date
04/2008
Sub Account
Accumulated Quantity
.00
Retirement Unit
Unclassified EA
Accumulated Cost
$-18,100.00
Serial Number
Asset Location
Jasmine Lakes Utilities Corp. - Water
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No


Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
None
GL Account
101-Utility Plant in Service
Property Group
Unclassified
Bus Segment
Jasmine Lakes Utilities Water
Accounting Month
04/2008
Utility Account
32030 - Chlorination Equipment
In Service Date
04/2008
Sub Account
Accumulated Quantity
.00
Retirement Unit
Unclassified EA
Accumulated Cost
$-13,077.00
Serial Number
Asset Location
Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


Addition Entry Details
Work Order W0045
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Jasmine Lakes Utilities Water
Accounting Month 04/2008
Utility Account 33040 - Dist Reserv and Standpipe:
In Service Date 04/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $104,258.00
Serial Number
Asset Location Jasmine Lakes Utilities Corp. - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

Summary of UPIS audit adjustments recorded in 2007 and 2008:

Acc	System Name	Account	Audit Adjustments recorded: 2007 03/07	2007 12/07	2008 01/08	2008 2/08	Total Adj
6597	48 Est - Water	303.3		1,430.00			1,430.00
		331.4		930.00			930.00
				2,360.00	-	-	2,360.00
6391	Jasmine Lakes WW	35440		8,063.00			8,063.00
		35470		1,164,451.00			1,164,451.00
		38040		(176,291.00)			(176,291.00)
			-	996,223.00	-	-	996,223.00
6574	Jasmine Lakes Water	30320				✓(2,570.00)	(2,570.00)
		30330		(2,570.00)		✓2,570.00	-
		30430		(8,063.00)		✓(1,577.00)	(9,640.00)
		30450		(1,164,451.00)			(1,164,451.00)
		30720				✓(50,944.00)	(50,944.00)
		30920				✓(20,560.00)	(20,560.00)
		31120				✓(18,100.00)	(18,100.00)
		32030				✓(13,077.00)	(13,077.00)
		33040		(233,746.00)		✓04,258.00	(129,488.00)
			-	(1,408,830.00)	-	-	(1,408,830.00)
6395	Kings Cove WW	35440	-	-		(69,558.00)	(69,558.00)
			-	-		(69,558.00)	(69,558.00)
6395	Kings Cove WW	35330				75.00	75.00
		35440		75.00		(75.00)	-
				75.00	-	-	75.00
6595	Kings Cove Water	30330		75.00			75.00
		33140		(123,870.00)		69,558.00	(54,312.00)
			-	(123,795.00)	-	69,558.00	(54,237.00)
39	Lake Josephine Water	30330		(4,900.00)			(4,900.00)
		30430		247,514.00		(280,667.27)	(33,153.27)
		30720				65,314.61	65,314.61
		30920				11,909.07	11,909.07
		31020				7,368.26	7,368.26
		31120				20,021.65	20,021.65
		32030				(53,433.09)	(53,433.09)
		33040				12,135.52	12,135.52
		33140				211,420.25	211,420.25
		33340				(646.69)	(646.69)
		33440				9,926.17	9,926.17
		34350				(1,943.00)	(1,943.00)
		34750				(1,405.48)	(1,405.48)
			-	242,614.00	-	(0.00)	242,614.00
6396	Summitt Chase WW	35330	90,925.00				90,925.00
		35440		7,501.00			7,501.00
							-
							-
							-
			90,925.00	7,501.00	-	-	98,426.00
6596	Summitt Chase Water	30330		(117,009.00)	90,925.00	26,084.00	-
		30430	(90,850.00)				(90,850.00)
		30450				451.00	451.00
		30720				(10,278.00)	(10,278.00)
		34850	(75.00)			(16,257.00)	(16,332.00)
			(90,925.00)	(117,009.00)	90,925.00	-	(117,009.00)
		Total Adj's	-	(400,861.00)	90,925.00	(0.00)	(309,936.00)
		Accum Depreciaiton (sign reversed for MFR purposes)					
96	Summitt Chase WW	35330	25,913.51			(25,913.51)	-
			25,913.51	-	-	(25,913.51)	-

Needs to be recorded 4/08

Corre JE

	Location	NARUC	Dr.	Cr.	
	6574				Jasmine Lakes Water
Power Plant		30320		2,570.00	
Power Plant		30330	2,570.00		
Power Plant		30430		1,577.00	
Power Plant		30720		50,944.00	
Power Plant		30920		20,560.00	
Power Plant		31120		18,100.00	
Power Plant		32030		13,077.00	
Power Plant		33040	104,258.00		
			106,828.00	106,828.00	#

	Adjustments recorded:		
	12/07	2/08	Total Adj
30320		(2,570.00)	(2,570.00)
30330	(2,570.00)	2,570.00	-
30430	(233,746.00)	(1,577.00)	(235,323.00)
30720		(50,944.00)	(50,944.00)
30920		(20,560.00)	(20,560.00)
31120		(18,100.00)	(18,100.00)
32030		(13,077.00)	(13,077.00)
33040		104,258.00	104,258.00
	(236,316.00)	-	(236,316.00)

Pasceri, Ronald J.

From: Griffin, Bob
Sent: Tuesday, February 26, 2008 4:41 PM
To: Guth, Nance L.; Pasceri, Ronald J.; Fox, Meghan
Cc: 'b.bigtim@verizon.net'
Subject: Jasmine Lakes Water

Nance,

The 1992 Rate Order that was recently found retires about $230,000 of plant from 1991 & prior that were charged to source of supply accounts (307, 304, 320, 311, 330, & 309). The reason for the forced retirement was due to the fact that Jasmine Lakes Water purchased more than 80% of water from PASCO County. Is this still true? Do you know why ASI increased investment in source of supply accounts by $200,000 between 1992 and 2003? It appears to me that those dollars are now at risk. Reminds me of a Jim Carey movie. Thanks.

WATER

(65,598) – retire all $ in 307.2, 304.3 & 320.3

(139,523) – retire all $ in 330.4 & 311.2

(20,560) – retire in A/C 309.2

(225,681) ≠ (233,746) in Audit Finding #3 adj's (diff of $8,065)

2,570 – retire all $ in 303.2

(228,251) ✓ adjs to RB in PSC-93-1673-FOF-WS

(6,495) – adj RB to include negative acquisition adj

(1,570) – to allocate to non utility operations

(236,316) = (2,570) + (233,746)

WASTE WATER

(163,750) – SLUDGE DEWATERING EQUIPMENT – 380.4

RATE BASE PER AUDIT = 86,250

PER BOOKS = 250,000

(163,750)

(11,258) – adj RB to include negative acquisition adj

(1,283) – to allocate to non utility operations

(476,291)

AUDIT wip's

1,577 – 304.3
50,944 – 307.2
13,077 – 320.3
65,598 ✓

18,100 – 311.2
121,423 – 330.4
139,523 ✓

12/06

17,742 304.3
118,263 307.2
88,679 320.3
224,684

46,677 311.2
141,200 330.4
187,877

27,174 309.2
2,570 303.2

JASMINE LAKES UTILITIES CORPORATION
SCHEDULE OF WATER RATE BASE
DECEMBER 31, 1991

SCHEDULE NO. 1-A
920148-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	$ 595,751	$ (69,021)	$ 526,730	$ (233,746)	$ 292,984
2 LAND	2,570	0	2,570	(2,570)	0
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(238,399)	65,986	(172,413)	94,759	(77,654)
5 ACQUISITION ADJUSTMENT -NET	0	0	0	0	0
6 CIAC	(193,231)	0	(193,231)	74,336	(118,895)
7 AMORTIZATION OF CIAC	83,476	0	83,476	(30,906)	52,570
8 DEBIT DEFERRED INCOME TAXES	0	0	0	0	0
9 WORKING CAPITAL ALLOWANCE	39,715	14,642	54,357	(35,396)	18,961
RATE BASE	$ 289,882	$ 11,607	$ 301,489	$ (133,523)	$ 167,966

JASMINE LAKES UTILITIES CORPORATION
SCHEDULE OF WASTEWATER RATE BASE
DECEMBER 31, 1991

SCHEDULE NO. 1-B
920148-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	$ 918,016	$ (5,000)	$ 913,016	$ (176,291)	$ 736,725
2 LAND	5,802	0	5,802	0	5,802
3 NON-USED & USEFUL COMPONENTS	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(215,661)	(12,883)	(228,544)	(305)	(228,849)
5 ACQUISITION ADJUSTMENT - NET	0	0	0	0	0
6 CIAC	(162,245)	0	(162,245)	0	(162,245)
7 AMORTIZATION OF CIAC	58,270	0	58,270	1,014	59,284
8 DEBIT DEFERRED INCOME TAXES	0	0	0	0	0
9 WORKING CAPITAL ALLOWANCE	21,485	14,748	36,233	(8,091)	28,142
RATE BASE	$ 625,667	$ (3,135)	$ 622,532	$ (183,672)	$ 438,860

JASMINE LAKES UTILITIES CORPORATION
ADJUSTMENTS TO RATE BASE
DECEMBER 31, 1991

SCHEDULE NO. 1-C
920148-WS

EXPLANATION	WATER	WASTEWATER
1. UTILITY PLANT IN SERVICE		
A. To adjust value of rapid drain equipment	$ 0	$ (163,750)
B. To retire water treatment plant	(225,681)	0
C. To allocate to nonutility operations	(1,570)	(1,283)
D. To adjust for negative acquisition amount	(6,485)	(11,258)
	$ (233,746)	$ (176,291)
2. LAND		
A. To retire water plant land	$ (2,570)	$ 0
3. ACCUMULATED DEPRECIATION		
A. To remove accumulated depreciation related to the retirement of the treatment plant	$ 98,696	$ 0
B. To remove accumulated depreciation related to the adjusted value of sewer treatment plant	0	4,048
C. To adj. acc. depr. for the period 4/90 to 7/90	(4,456)	(4,929)
D. To adj. acc. depr. for allocation to nonutility operations	397	295
E. To adj. negative acquisition adj. for amort.	162	281
	$ 94,739	$ (305)
4. CIAC		
A. To remove CIAC related to plant retirement	$ 74,336	$ 0
5. ACCUMULATED AMORTIZATION OF CIAC		
A. To remove accumulated amortization of CIAC related to the retirement of treatment plant	$ (32,113)	$ 0
B. To adj. acc. amort. of CIAC for the period 4/90 to 7/90	1,207	1,014
	$ (30,906)	$ 1,014
6. WORKING CAPITAL		
A. To adjust working capital provision	$ (35,396)	$ (8,091)

JASMINE LAKES UTILITIES CORPORATION
CAPITAL STRUCTURE
DECEMBER 31, 1991

SCHEDULE NO. 2-A
920148-WS

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	UTILITY WEIGHTED COST	COMMISSION RECONC. ADJ. TO UTILITY EXHIBIT	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST PER COMMISSION
1 LONG TERM DEBT	$ 479,106	83.36%	10.21%	8.51%	$ 48,971	$ 527,077	86.99%	10.21%	8.87%
2 SHORT TERM DEBT	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
3 CUSTOMER DEPOSITS	17,927	3.07%	8.00%	0.25%	(13,680)	3,747	0.62%	8.00%	0.05%
4 PREFERRED STOCK	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
5 COMMON EQUITY	77,842	13.57%	14.00%	1.90%	(1,840)	76,002	12.52%	10.87%	1.37%
6 INVESTMENT TAX CREDITS	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
7 DEFERRED TAXES	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
8 TOTAL CAPITAL	$ 573,575	100.00%		10.66%	$ 33,251	$ 606,826	100.00%		10.29%
				RANGE OF REASONABLENESS			LOW	HIGH	
				RETURN ON EQUITY			9.87%	11.87%	
				OVERALL RATE OF RETURN			10.17%	10.42%	

ASMINE LAKES UTILITIES CORPORATION
DJUSTMENTS TO CAPITAL STRUCTURE
ECEMBER 31, 1991

SCHEDULE NO. 2-B
920148-WS

	DESCRIPTION	REMOVE NON-UTILITY COMPONENTS		PRO RATA RECONCILE	NET ADJUSTMENT
1	LONG TERM DEBT	$ 0	$ 0	$ 48,971	$ 48,971
2	SHORT TERM DEBT	0	0	0	0
3	CUSTOMER DEPOSITS	0	0	(13,880)	(13,880)
4	PREFERRED STOCK	0	0	0	0
5	COMMON EQUITY	(9,813)	0	7,973	(1,840)
6	INVESTMENT TAX CREDITS	0	0	0	0
7	DEFERRED INCOME TAXES	0	0	0	0
8	TOTAL CAPITAL	$ (9,813)	$ 0	$ 43,064	$ 33,251

JASMINE LAKES UTILITIES CORPORATION
STATEMENT OF WATER OPERATIONS
DECEMBER 31, 1991

SCHEDULE NO. 3-A
920148-WS

	DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1	OPERATING REVENUES	$ 341,565	$ 178,901	$ 520,466	$ (169,223)	$ 351,244	$ 87,955	$ 439,199
	OPERATING EXPENSES						25.03%	
2	OPERATION AND MAINTENANCE	$ 317,720	$ 117,199	$ 434,939	$ (66,398)	$ 368,481	$ 0	$ 368,481
3	DEPRECIATION	11,505	3,035	14,540	(5,056)	9,484	0	9,484
4	AMORTIZATION	0	0	0	14,555	14,555	0	14,555
5	TAXES OTHER THAN INCOME	27,908	11,221	39,129	(11,673)	27,456	3,957	31,413
6	INCOME TAXES	0	0	0	0	0	0	0
7	TOTAL OPERATING EXPENSES	$ 357,133	$ 131,366	$ 488,528	$ (70,572)	$ 417,956	$ 3,957	$ 421,913
8	OPERATING INCOME	$ (15,568)	$ 47,536	$ 31,950	$ (98,650)	$ (66,682)	$ 83,978	$ 17,296
9	RATE BASE	$ 269,882	$ 31,488	$ 301,488	$ (134,488)	$ 167,000		$ 167,000
	RATE OF RETURN	-5.36%		10.60%		-39.71%		10.29%

JASMINE LAKES UTILITIES CORPORATION
ADJUSTMENTS TO OPERATING STATEMENTS
DECEMBER 31, 1991

SCHEDULE NO. 3-C
920148-WS

EXPLANATION	WATER	WASTEWATER
1. OPERATING REVENUES		
A. Reverse revenue increase utility contends is needed to achieve its revenue requirement	$ (189,037)	$ (10,042)
B. Adj. to remove fire protection overcharges	(1,185)	0
2. OPERATING EXPENSES	$ (190,222)	$ (10,042)
A. Remove wastewater expense related to sewer main maintenance	$ 0	$ (23,496)
B. Adj. to reflect purchased water cost at current county rate	(1,172)	0
C. Adj. legal costs	(5,872)	0
D. Adj. to reflect reduced exp. related to retirement of plant	(23,752)	0
E. Adj. to reflect out of period and charitable expense	(1,338)	(42)
F. Adj. rate case expense	6,882	8,602
G. Adj. insurance expense	(10,401)	(10,400)
H. Adj. lease expense by 1/3	(2,308)	(2,308)
I. Adj. contract service expense	(2,344)	(6,720)
J. Adj. miscellaneous expense	(69)	(69)
K. Adj. officer salary by 1/3	(16,417)	(12,157)
L. Adj. benefits related to reduction to officer's salary	(7,455)	(7,455)
M. Adj. for transportation repairs not done	(425)	(425)
N. Adj. for allocation to nonutility operations	(9,117)	(8,068)
	$ (69,396)	$ (64,729)
3. DEPRECIATION		
A. Adj. to reduce depreciation for retired assets	$ (5,045)	$ 0
B. Adj. to reduce depr. for revalued sludge dewatering equip.	0	(4,135)
C. Adj. to correct depr. exp. for incorrect retire. of tractor	208	205
D. Adj. to correct depr. exp. for allocation to nonutility ops.	(53)	(67)
E. Adj. for amort. of acq. adj.	(162)	(291)
	$ (5,056)	$ (4,288)
4. AMORTIZATION		
A. Amortization of loss on retired assets	$ 14,353	$ 0
5. TAXES OTHER THAN INCOME TAXES		
A. Remove provision for added RAF taxes	$ (7,582)	$ (10,954)
B. Remove prov. for added RAF taxes related to overcharges	(53)	0
C. Remove provision for property taxes on retired plant	(4,656)	0
	$ (11,673)	$ (10,954)
6. OPERATING REVENUES		
A. Additional revenues to achieve revenue requirement	$ 87,453	$ 216,033
7. TAXES OTHER THAN INCOME TAXES		
A. Adjustment for RAF taxes	$ 3,957	$ 9,721

JASMINE LAKES UTILITIES CORPORATION
STATEMENT OF WASTEWATER OPERATIONS

SCHEDULE NO. 3-B
920148-WS

DECEMBER 31, 1991

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIRED
1 OPERATING REVENUES	$ 125,979	$ 310,082	$ 436,061	$ (310,082)	$ 126,979	$ 216,033	$ 342,012
OPERATING EXPENSES						171.48%	
2 OPERATION AND MAINTENANCE	$ 171,879	$ 117,986	$ 289,865	$ (64,726)	$ 225,139	$ 0	$ 225,139
3 DEPRECIATION	20,249	17,883	38,131	(4,268)	33,863	0	33,863
4 AMORTIZATION	0	0	0	0	0	0	0
5 TAXES OTHER THAN INCOME	24,222	17,855	42,077	(13,954)	28,123	9,721	37,845
6 INCOME TAXES	0	0	0	0	0	0	0
7 TOTAL OPERATING EXPENSES	$ 216,349	$ 153,724	$ 370,073	$ (82,948)	$ 287,125	$ 9,721	$ 296,846
8 OPERATING INCOME	$ (90,370)	$ 156,358	$ 65,988	$ (227,134)	$ (161,146)	$ 206,311	$ 45,165
9 RATE BASE	$ 625,667	$	822,532	$	438,860	$	438,860
RATE OF RETURN	-14.44%		10.80%		-36.72%		10.29%

SCHEDULE NO. 4-A
Page 1 of 1

RATE SCHEDULE
WATER

UTILITY: Jasmine Lakes Utilities Corporation
COUNTY: Pasco
TEST YEAR ENDED: December 31, 1991

	Current	Commission Approved Interim	Utility Proposed Final	Utility Implemented PAA (1)	Commission Approved Final
		Monthly Rates			
Residential and General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$2.96	$3.27	$11.83	$9.94	$8.50
1"	$7.42	$8.20	$29.58	$24.85	$21.25
1-1/2"	$14.84	$16.41	$59.15	$49.70	$42.50
2"	$23.39	$25.88	$94.64	$79.52	$68.00
3"	$47.40	$52.40	$189.28	$159.04	$136.00
4"	$74.06	$81.87	$295.75	$248.50	$212.50
6"	$148.12	$163.75	$591.50	$497.00	$425.00
8"	---	---	$946.40	$795.20	$680.00
Gallonage Charge per 1,000 G.	$3.33	$3.68	$3.29	$3.58	$3.10
Private Fire Protection					
2"	---	---	$31.55	---	---
3"	---	---	$63.09	---	---
4"	---	---	$98.58	$82.83	$70.83
6"	---	---	$197.17	$165.67	$141.67
8"	---	---	$315.47	$265.07	$226.67
		Typical Residential Bills			
5/8" x 3/4" meter					
3 M	$12.95	$14.31	$21.70	$20.71	$17.80
5 M	$19.61	$21.67	$28.28	$27.89	$24.00
10 M	$36.26	$40.07	$44.73	$45.84	$39.50

REMARKS:

(1) According to Section 367.081(8), Florida Statutes, the utility may implement its proposed rates because the case was protested. The utility elected to implement the Commission's proposed agency action (PAA) rates which were lower than the utility's proposed final rates. The final rates approved in Order No. PSC-93-0027-FOF-WS have been in effect since March 7, 1993, on an interim basis pending the outcome of the rate proceeding.

SCHEDULE NO. 4-B
Page 1 of 1

RATE SCHEDULE
WASTEWATER

UTILITY: Jasmine Lakes Utilities Corporation
COUNTY: Pasco
TEST YEAR ENDED: December 31, 1991

	Current	Commission Approved Interim	Utility Proposed Final	Utility Implemented PAA (1)	Commission Approved Final
		Monthly Rates			
Residential					
Base Facility Charge:					
Meter Size:					
All Meter Sizes	$3.50	$3.06	$14.57	$10.85	$9.49
Gallonage Charge per 1,000 G.	$0.77	$1.76	$2.07	$2.71	$2.40
Gallonage Cap *	10M	10M	10M	6M	6M
General Service					
Base Facility Charge:					
Meter Size:					
5/8"x3/4"	$3.50	$3.06	$14.57	$10.85	$9.49
1"	$8.80	$20.32	$36.43	$27.13	$23.73
1-1/2"	$17.57	$40.56	$72.85	$54.25	$47.45
2"	$28.11	$64.89	$116.56	$86.80	$75.92
3"	---	---	$233.12	$173.60	$151.84
4"	---	---	$364.25	$271.25	$237.25
6"	---	---	$728.50	$542.50	$474.50
8"	---	---	$1,165.60	$868.00	$759.20
Gallonage Charge per 1,000 G. (No Maximum)	$0.77	$1.76	$2.49	$3.25	$2.86
		Typical Residential Bills			
5/8" x 3/4" meter					
3 M	$5.81	$13.42	$20.78	$18.98	$16.69
5 M	$7.35	$16.98	$24.92	$24.40	$21.49
Maximum Bill *	$11.20	$25.88	$35.27	$27.11	$23.89

REMARKS:

(1) According to Section 367.081(8), Florida Statutes, the utility may implement its proposed rates because the case was protested. The utility elected to implement the Commission's proposed agency action (PAA) rates which were lower than the utility's proposed final rates. The final rates approved in Order No. PSC-93-0027-FOF-WS have been in effect since March 7, 1993, on an interim basis pending the outcome of the rate proceeding.

SCHEDULE NO. 5-A
Page 1 of 1

UTILITY: Jasmine Lakes Utilities Corporation
COUNTY: Pasco
TEST YEAR ENDED: December 31, 1991

SCHEDULE OF COMMISSION APPROVED RATES
AND RATE DECREASE IN FOUR YEARS

WATER

Monthly Rates

	Commission Approved Final Rates	Rate Decrease
Residential and General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$8.50	$0.40
1"	$21.25	$0.99
1-1/2"	$42.50	$1.99
2"	$68.00	$3.18
3"	$136.00	$6.36
4"	$212.50	$9.94
6"	$425.00	$19.87
8"	$680.00	$31.80
Gallonage Charge per 1,000 G.	$3.10	$0.14
Private Fire Protection		
4"	$70.83	$3.31
6"	$141.67	$6.62
8"	$226.67	$10.60

SCHEDULE NO. 5-B
Page 1 of 1

UTILITY: Jasmine Lakes Utilities Corporation
COUNTY: Pasco
TEST YEAR ENDED: December 31, 1991

SCHEDULE OF COMMISSION APPROVED RATES
AND RATE DECREASE IN FOUR YEARS

WASTEWATER

Monthly Rates

	Commission Approved Final Rates	Rate Decrease
Residential		
Base Facility Charge:		
Meter Size:		
All Meter Sizes	$9.49	$0.55
Gallonage Charge per 1,000 G. (Maximum 6,000 Gallons)	$2.40	$0.14
General Service		
Base Facility Charge:		
Meter Size:		
5/8"x3/4"	$9.49	$0.55
1"	$23.73	$1.38
1-1/2"	$47.45	$2.76
2"	$75.92	$4.42
3"	$151.84	$8.83
4"	$237.25	$13.80
6"	$474.50	$27.60
8"	$759.20	$44.15
Gallonage Charge per 1,000 G. (No Maximum)	$2.88	$0.17

	Location	NARUC	Dr.	Cr.		
	6589					Lake Josephine Water
Power Plant		30430		280,667.27 ✓		
Power Plant		30720	65,314.61 ✓			
Power Plant		30920	11,909.07 ✓			
Power Plant		31020	7,368.26 ✓			
Power Plant		31120	20,021.65 ✓			
Power Plant		32030		53,433.09 ✓		
Power Plant		33040	12,135.52 ✓			
Power Plant		33140	211,420.25 ✓			
Power Plant		33340		646.69 ✓		
Power Plant		33440	9,926.17 ✓			
Power Plant		34350		1,943.00 ✓		
Power Plant		34750		1,405.48 ✓		
			338,095.53	338,095.53	-	
	6395					Kings Cove WW
PowerPlant		35440		69,558.00		
			-	69,558.00	(69,558.00)	
	6595					
PowerPlant		33140	69,558.00			Kings Cove Water
			69,558.00	-	69,558.00	

TRANSFER ✓

	6596					Summitt Chase Water
PowerPlant		30330	26,084.00 ✓			
		30450	451.00 ✓			
		30720		10,278.00 ✓		
		348		16,257.00 ✓		
			26,535.00	26,535.00	-	
PowerPlant	6395	35330	75.00			Kings Cove WW
		35440		75.00		
			75.00	75.00	-	

TRANSFER ✓

Lawson &	6396 A/D		25,913.51			Summitt Chase WW
PowerPlant	211000 ~~P&L~~			25,913.51		
			25,913.51	25,913.51		

3/10/08

Fox, Meghan

From: Griffin, Bob
Sent: Tuesday, February 26, 2008 7:44 AM
To: Frinkley, Ronald W.; Pasceri, Ronald J.; Fox, Meghan; Szczygiel, Stan F.
Cc: 'b.bigtim@verizon.net'
Subject: Ratebaseauditrollforward.xls
Attachments: Ratebaseauditrollforward.xls

Ron,

I got together with Ron Pasceri & Meghan Fox yesterday to finalize the Lawson and/or PowerPlant journal entries that we want to push back into 2007 for purposes of the annual report and rate filing. I'll go over each one.

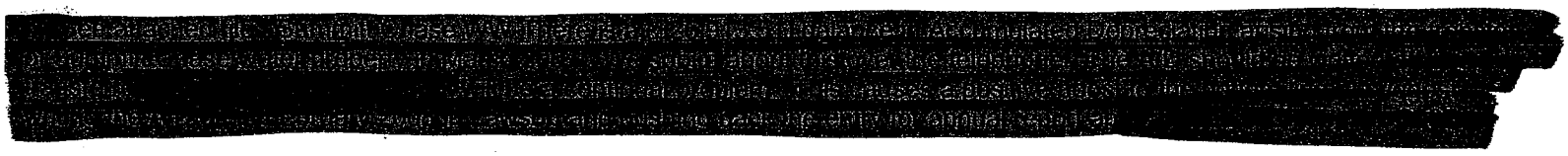
1. Meghan's January 2008 entry in Lawson, which:
   debited 33-6596-300000-$90,000
   credited 33-6396-300000-($90,000)
   should be pushed back to 2007.

2. See attached file. Lake Josephone Water-The Fla rate case audit report showed the entire $242,614 UPIS adjustment going to one account, 30430. In reality, the original Rate Order spread the UPIS adjustment over many accounts. This adjustment, which will be made in PowerPlant in February 2008, should be pushed back to 2007.

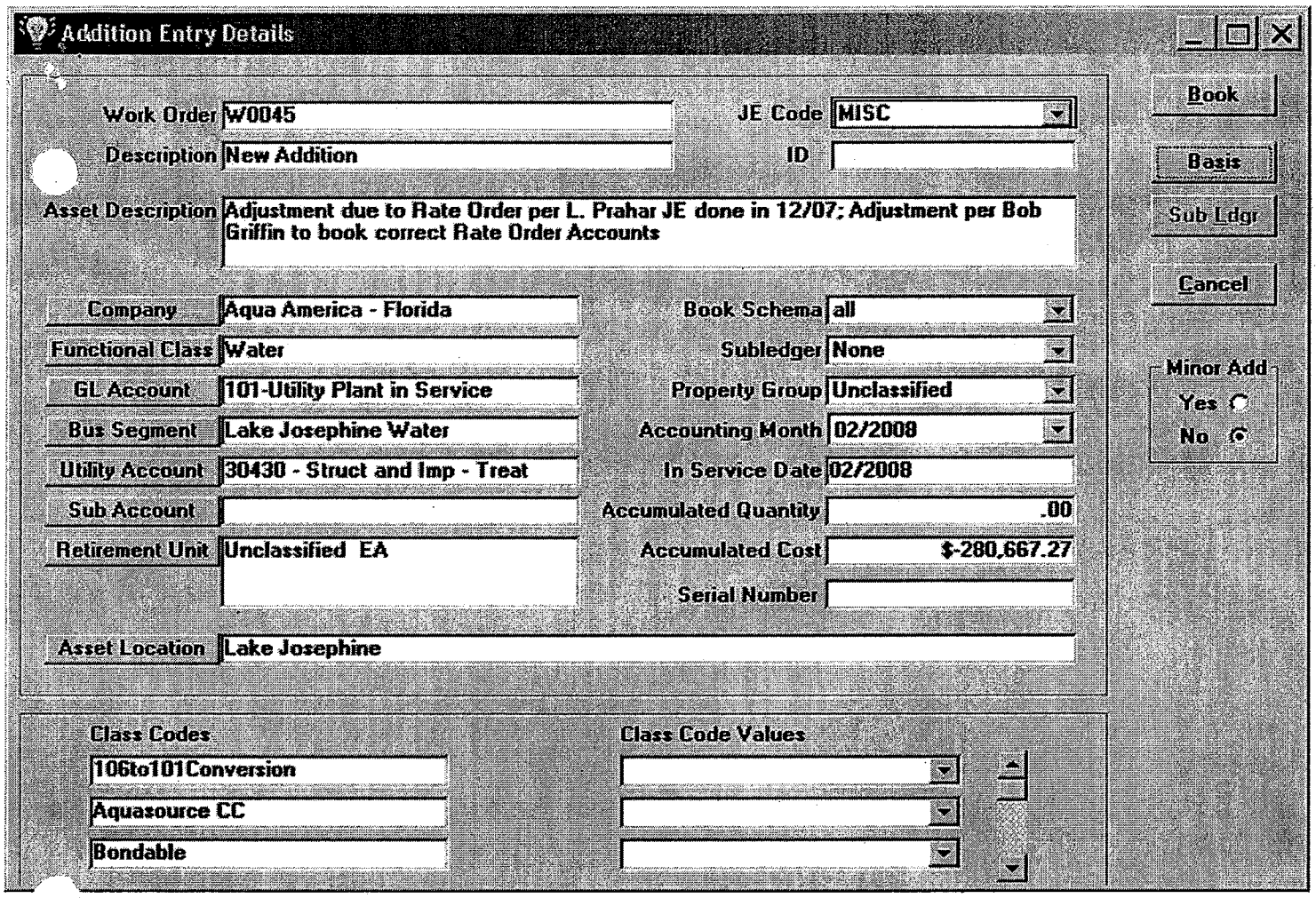
3. See attached file. There is a PowerPlant adjustment to Kings Cove water and wastewater in February 2008 that should be pushed back to 2007.

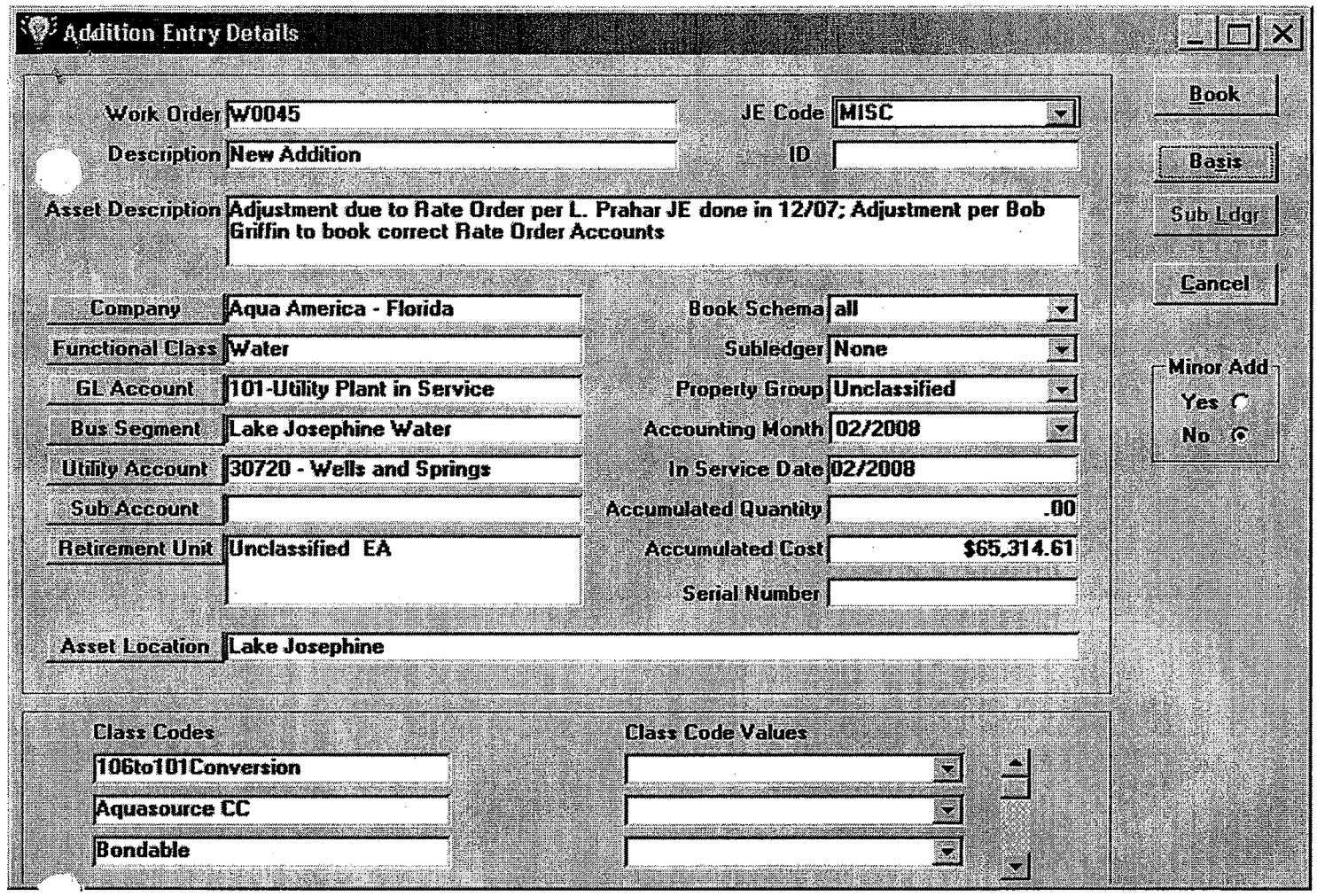
4. attached file. Summitt Chase Water-The Fla rate case audit report showed the entire ($26,084) UPIS adjustment going to one account, 30330. In reality, the original Rate Order spread the UPIS adjustment over three accounts. This adjustment, which will be made in PowerPlant in February 2008, should be pushed back to 2007.

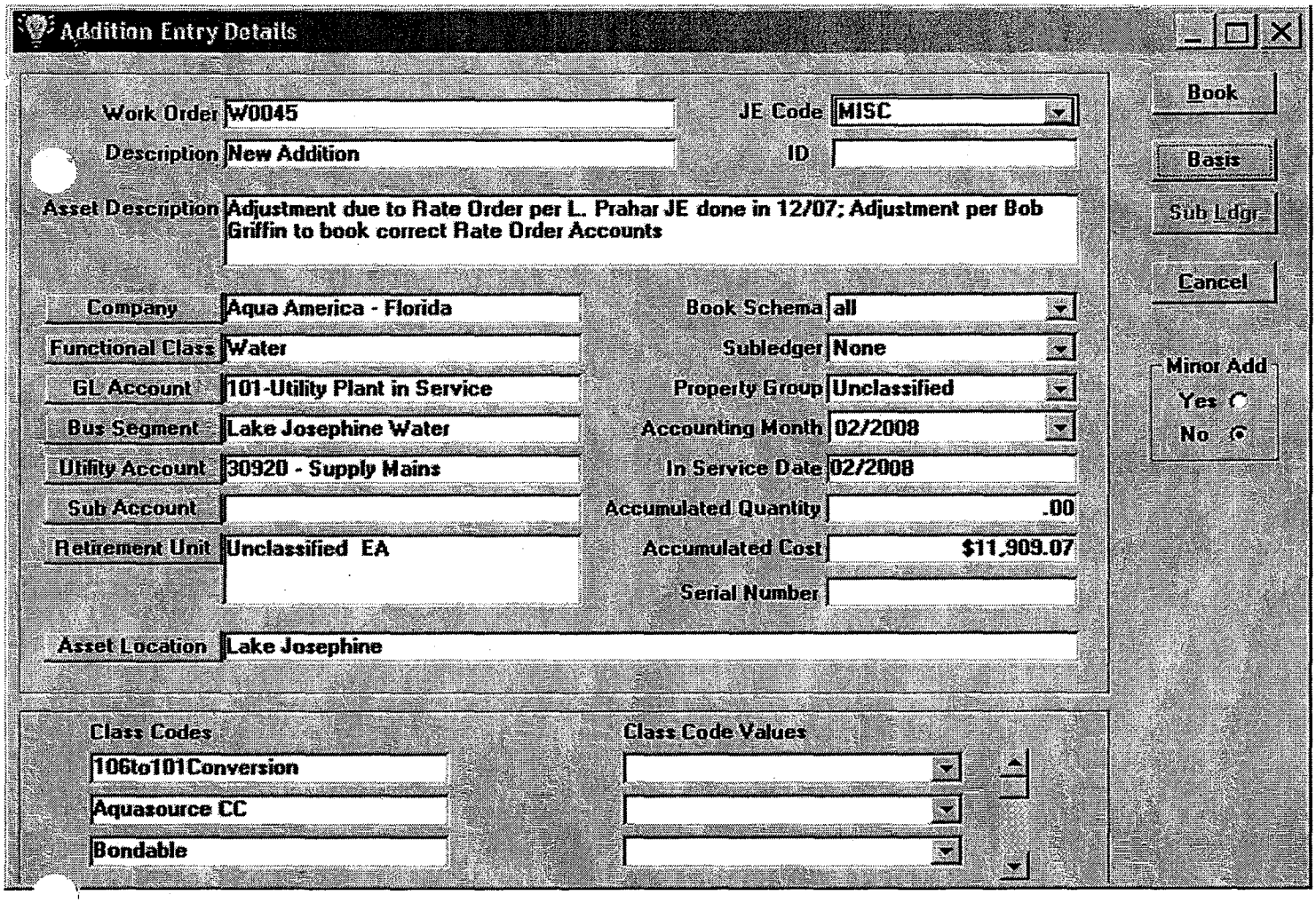
5. See attached file. Kings Cove WW-The $75 adjustment from December 2007 was made in PowerPlant to the wrong account. This adjustment, which will be made in PowerPlant in February 2008, should be pushed back to 2007.

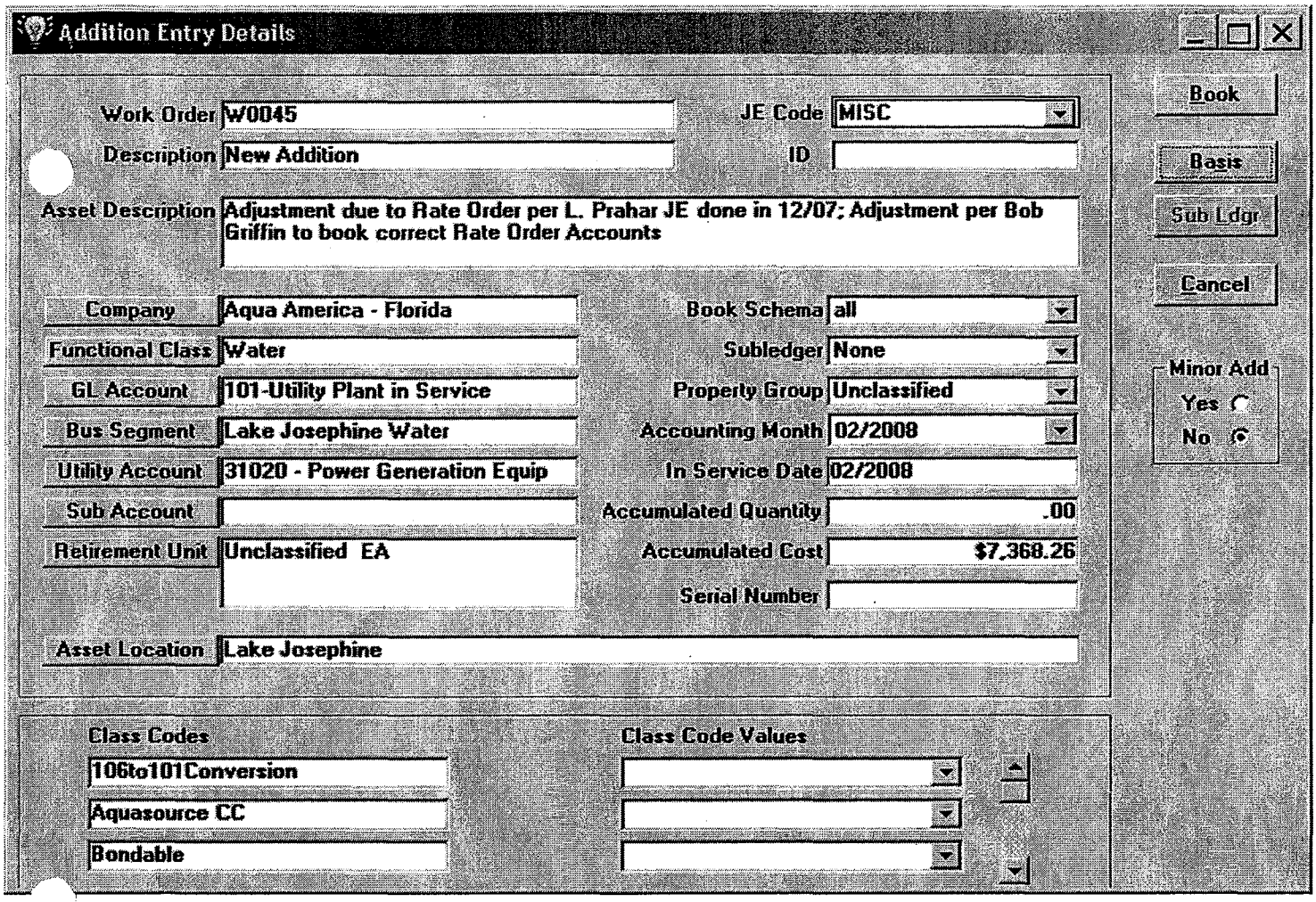


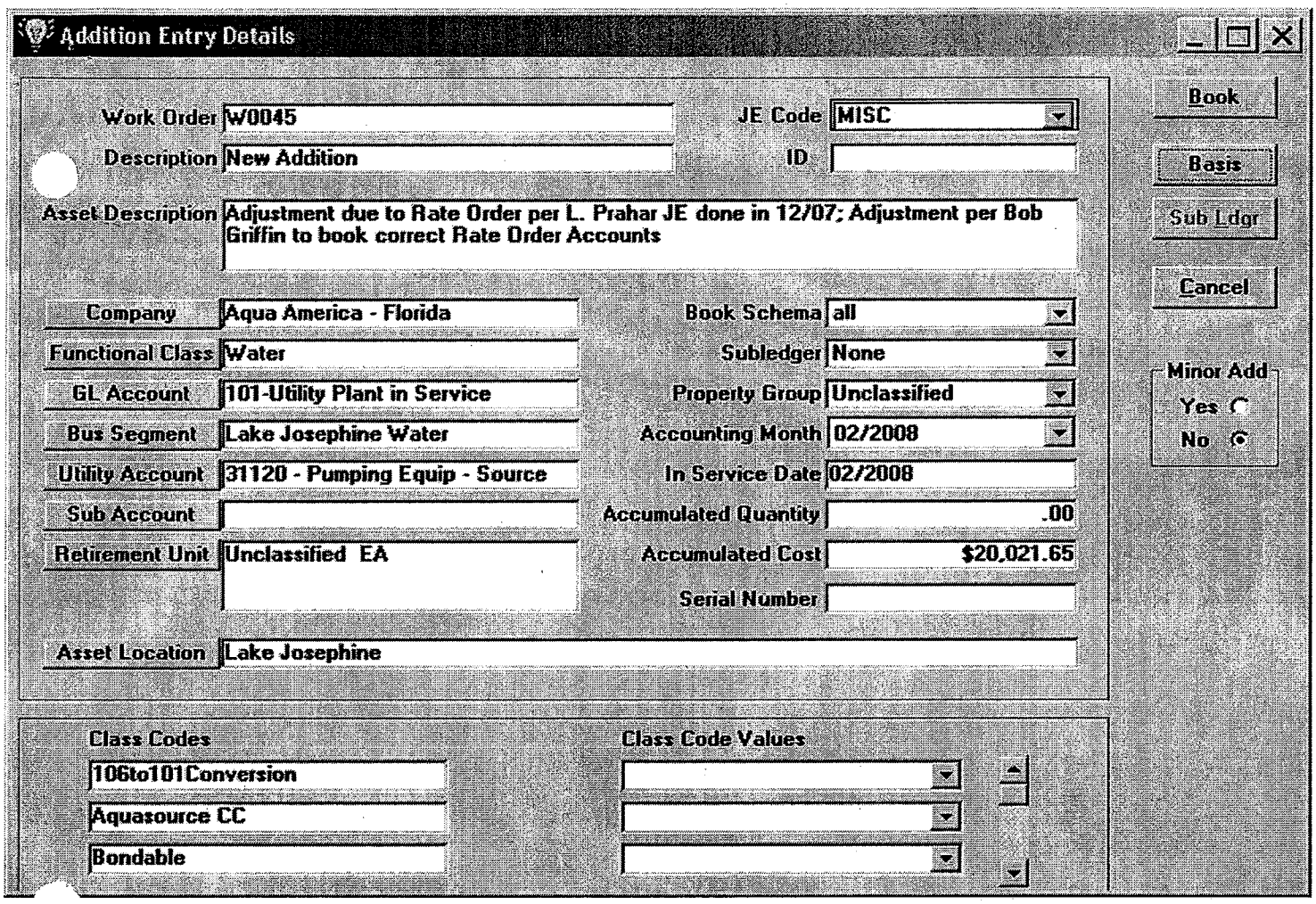
Ron, Meghan, and I will phone you this morning to ensure that we're all on the same page. Thanks.

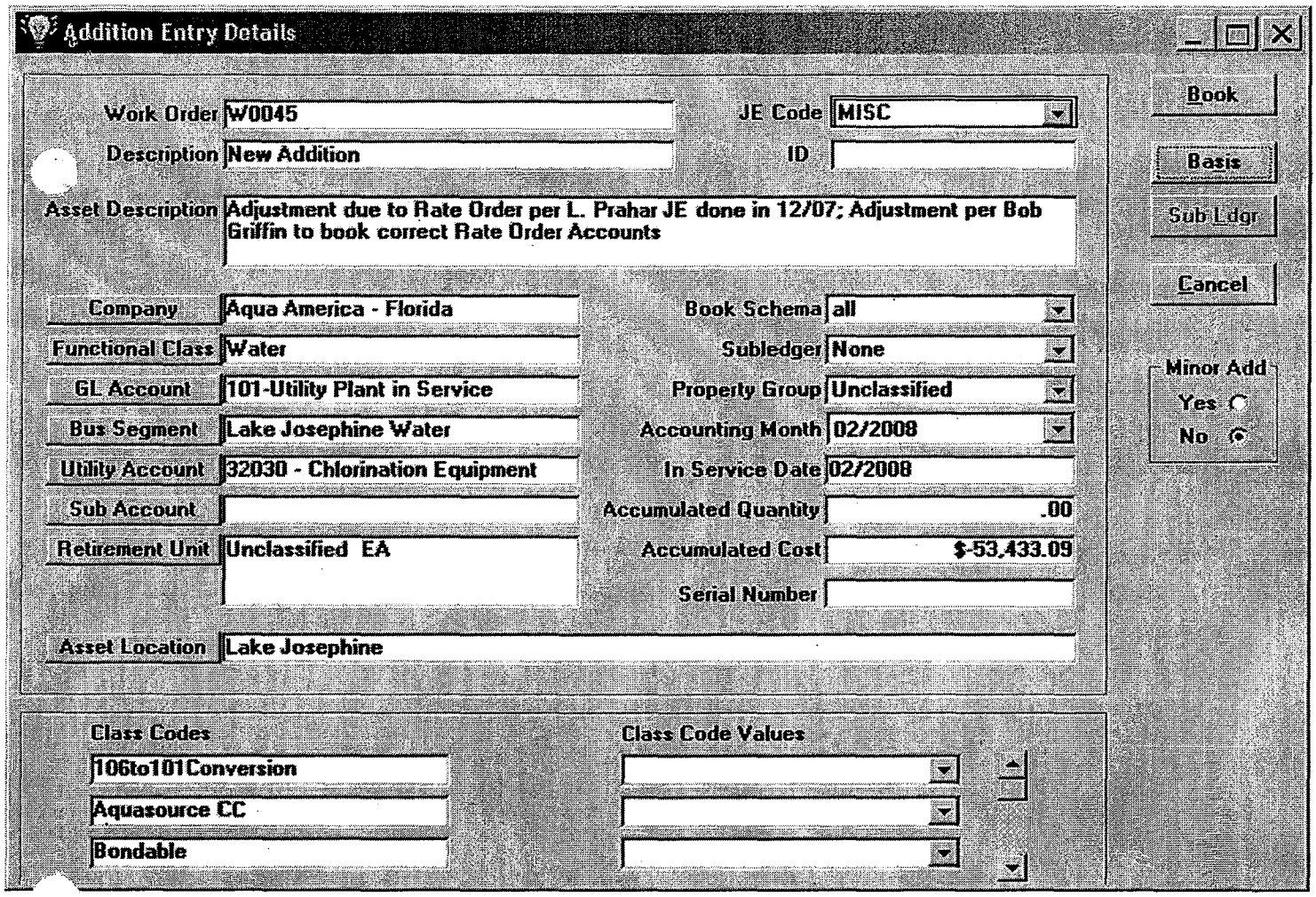

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 30430 - Struct and Imp - Treat
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-280,667.27
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

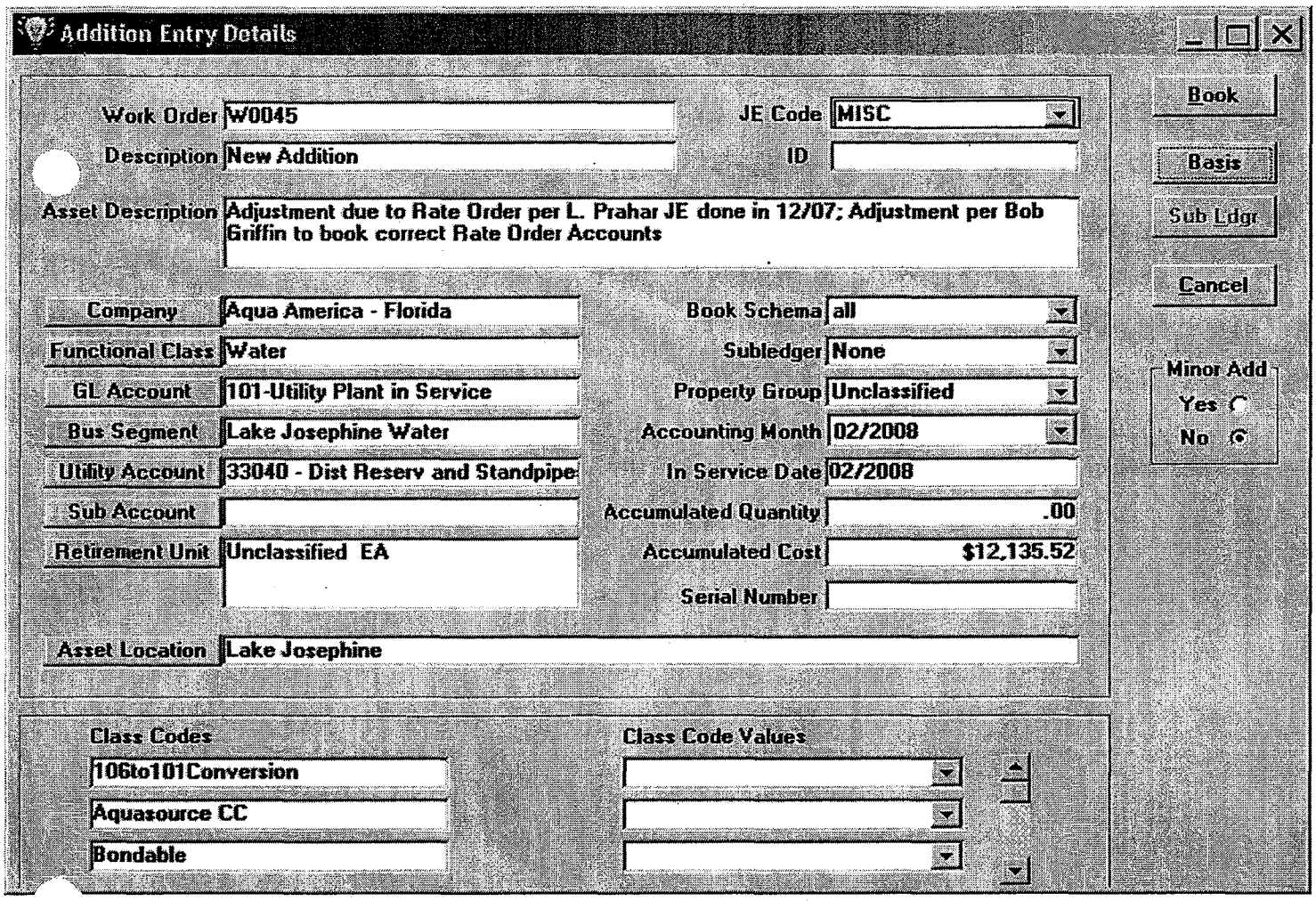

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 30720 - Wells and Springs
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $65,314.61
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

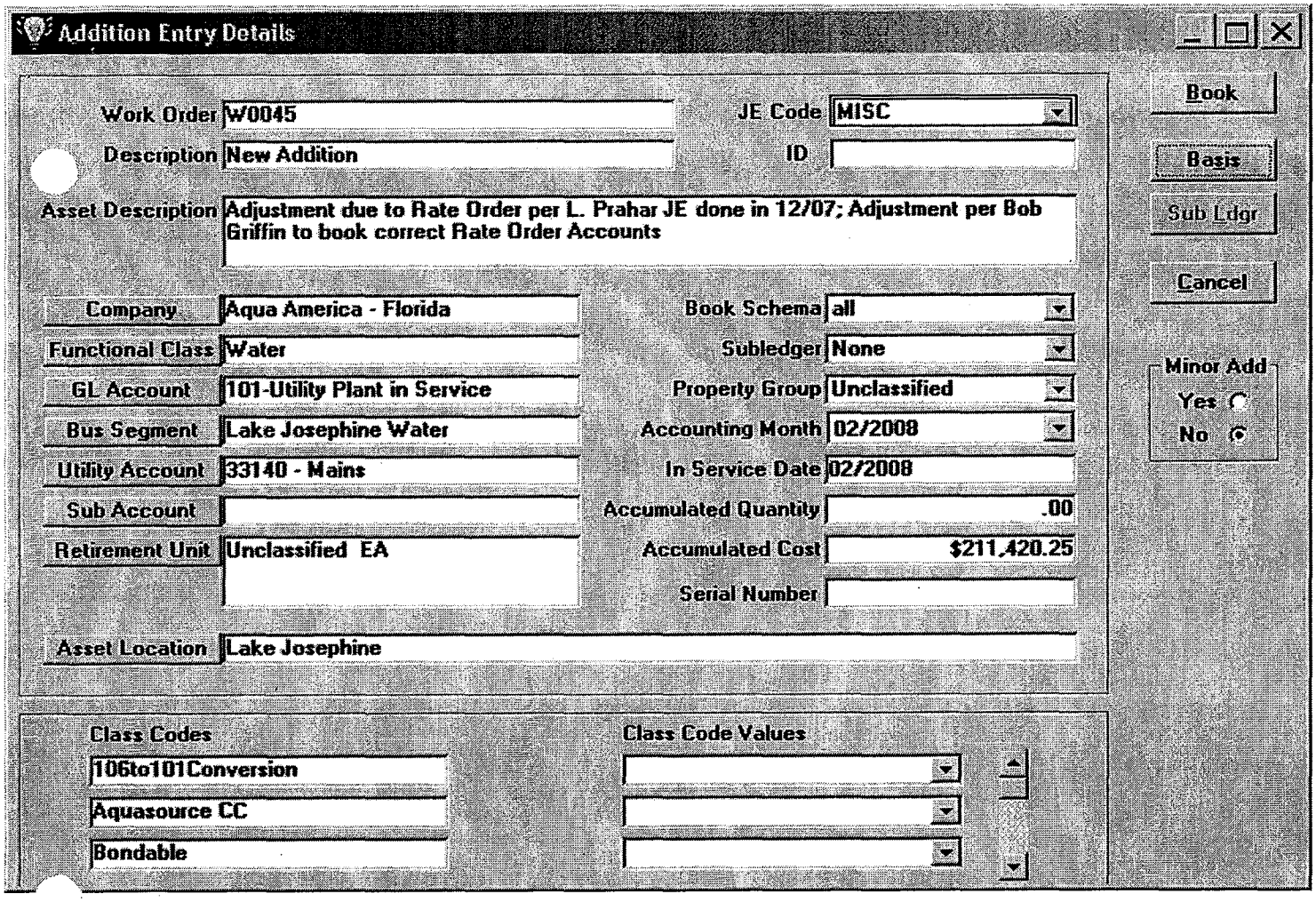

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 30920 - Supply Mains
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $11,909.07
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

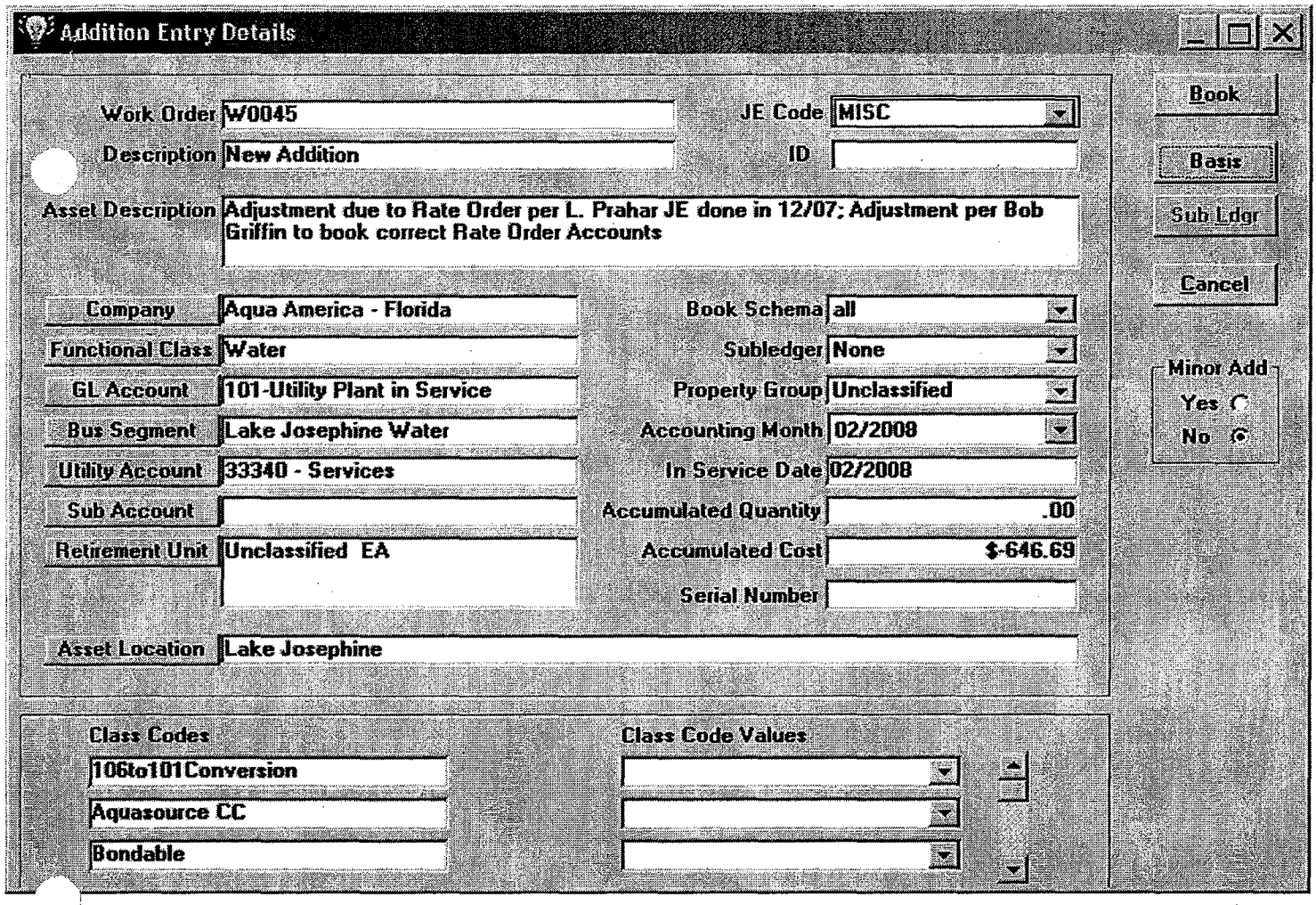

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 31020 - Power Generation Equip
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $7,368.26
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

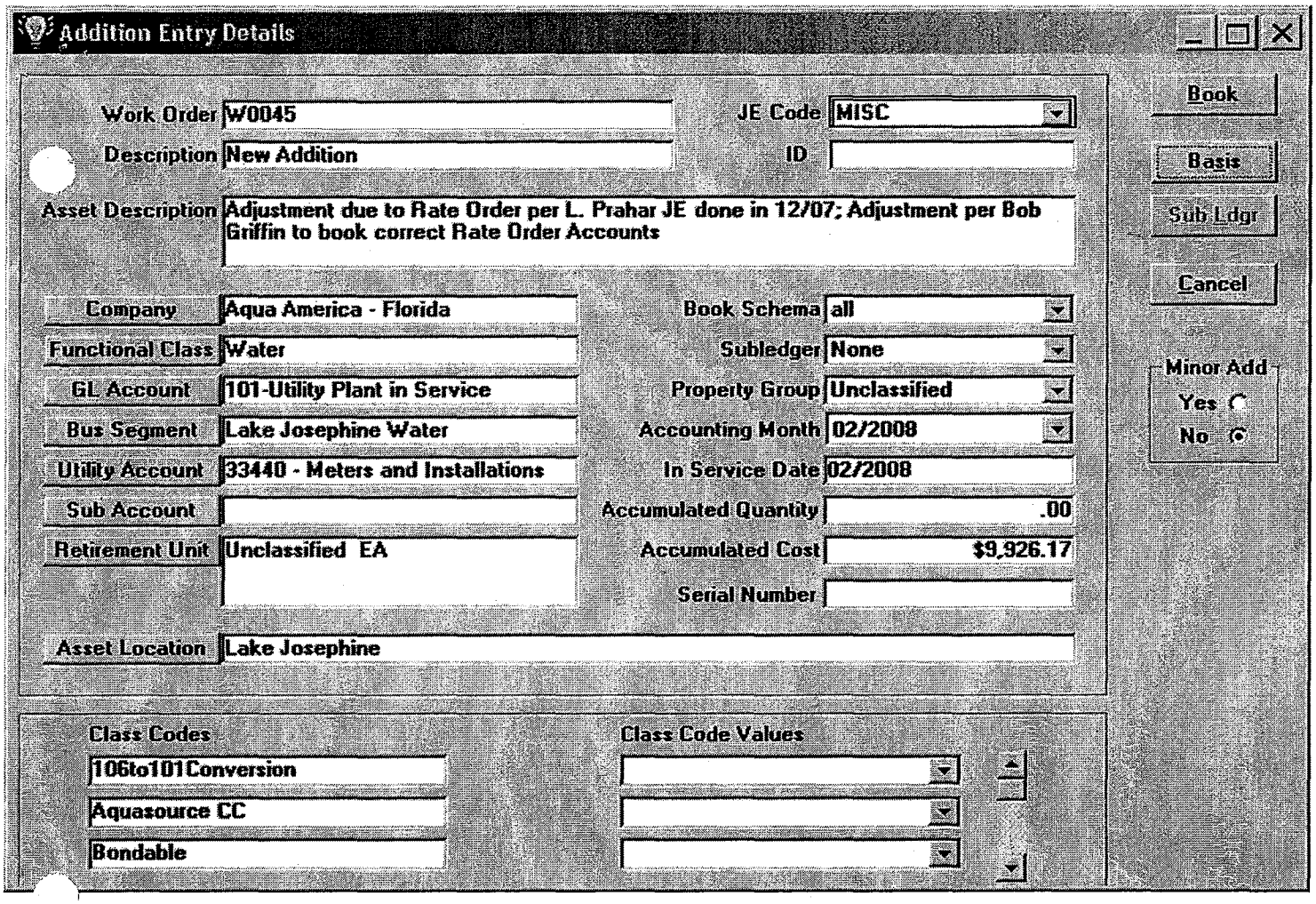

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 31120 - Pumping Equip - Source
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $20,021.65
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

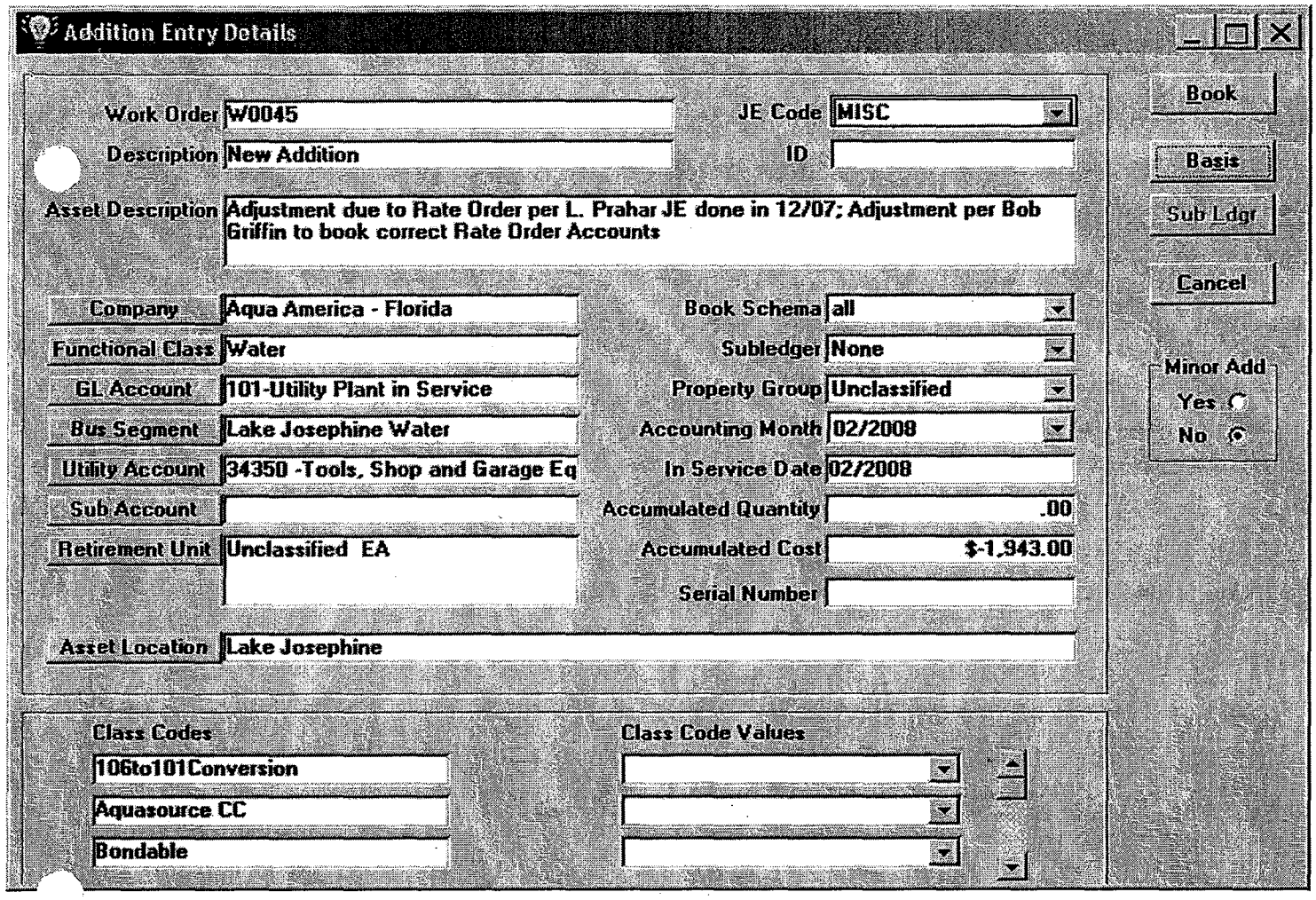

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 32030 - Chlorination Equipment
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-53,433.09
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

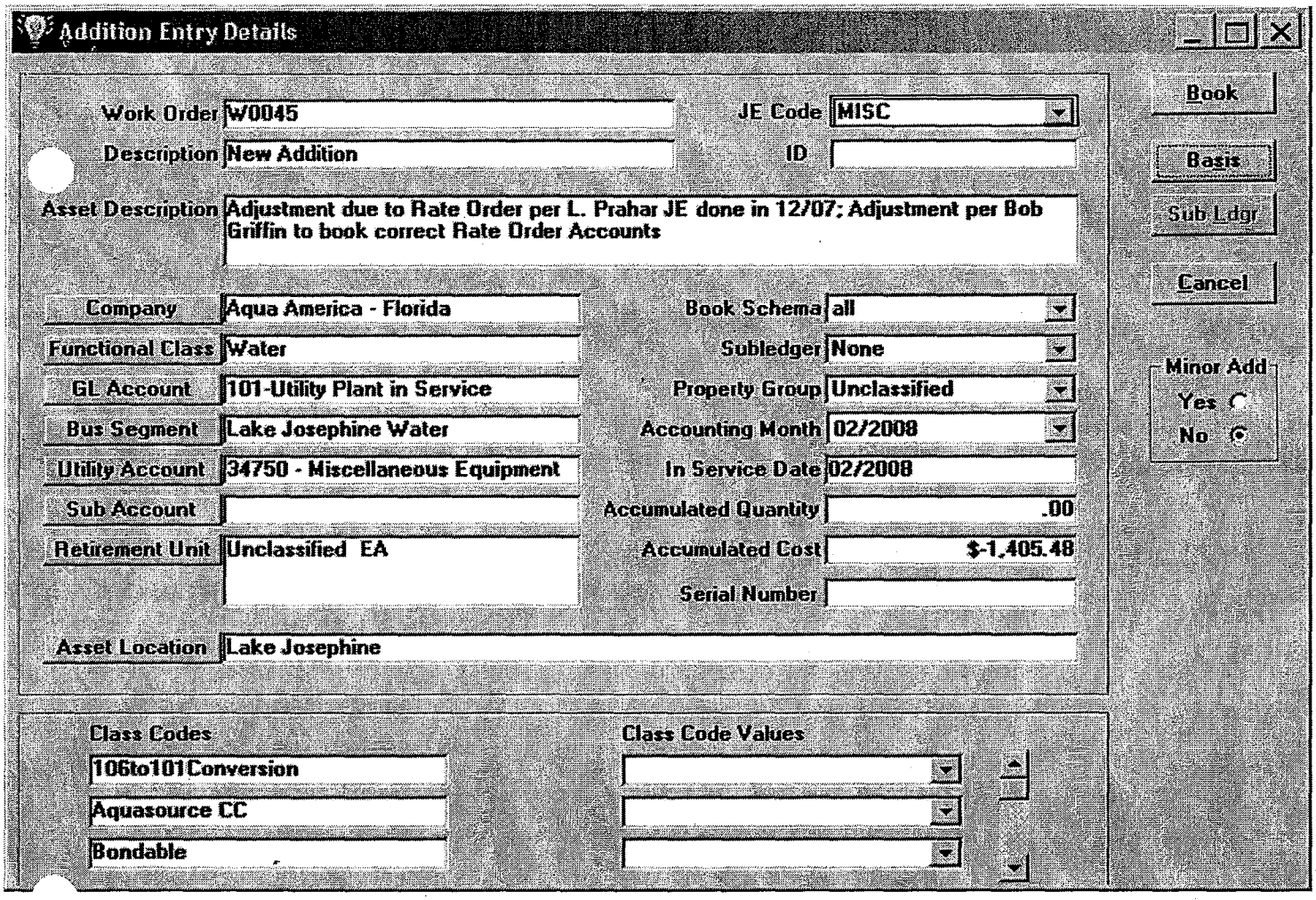

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 33040 - Dist Reserv and Standpipe
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $12,135.52
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

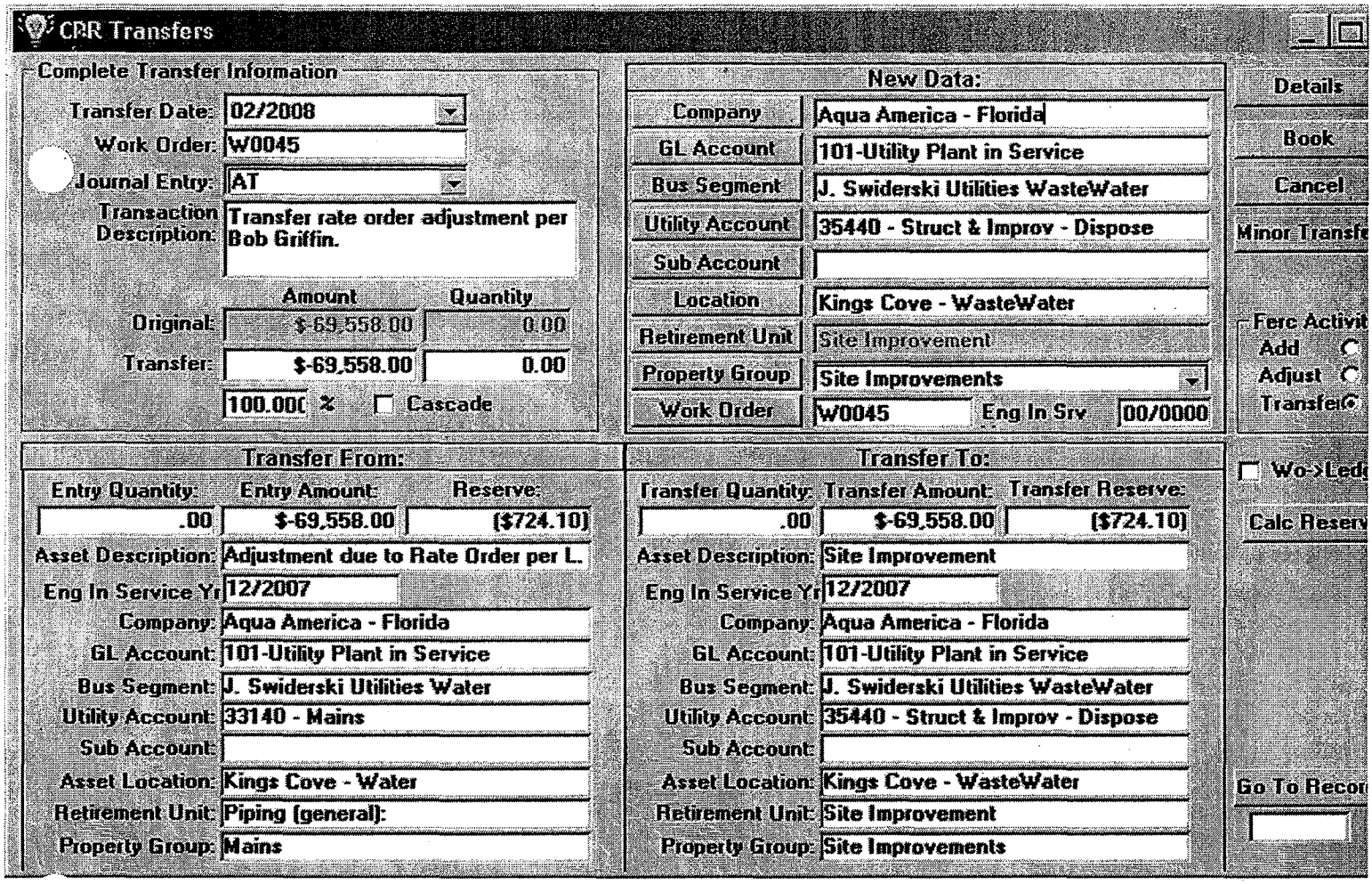

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 33140 - Mains
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $211,420.25
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

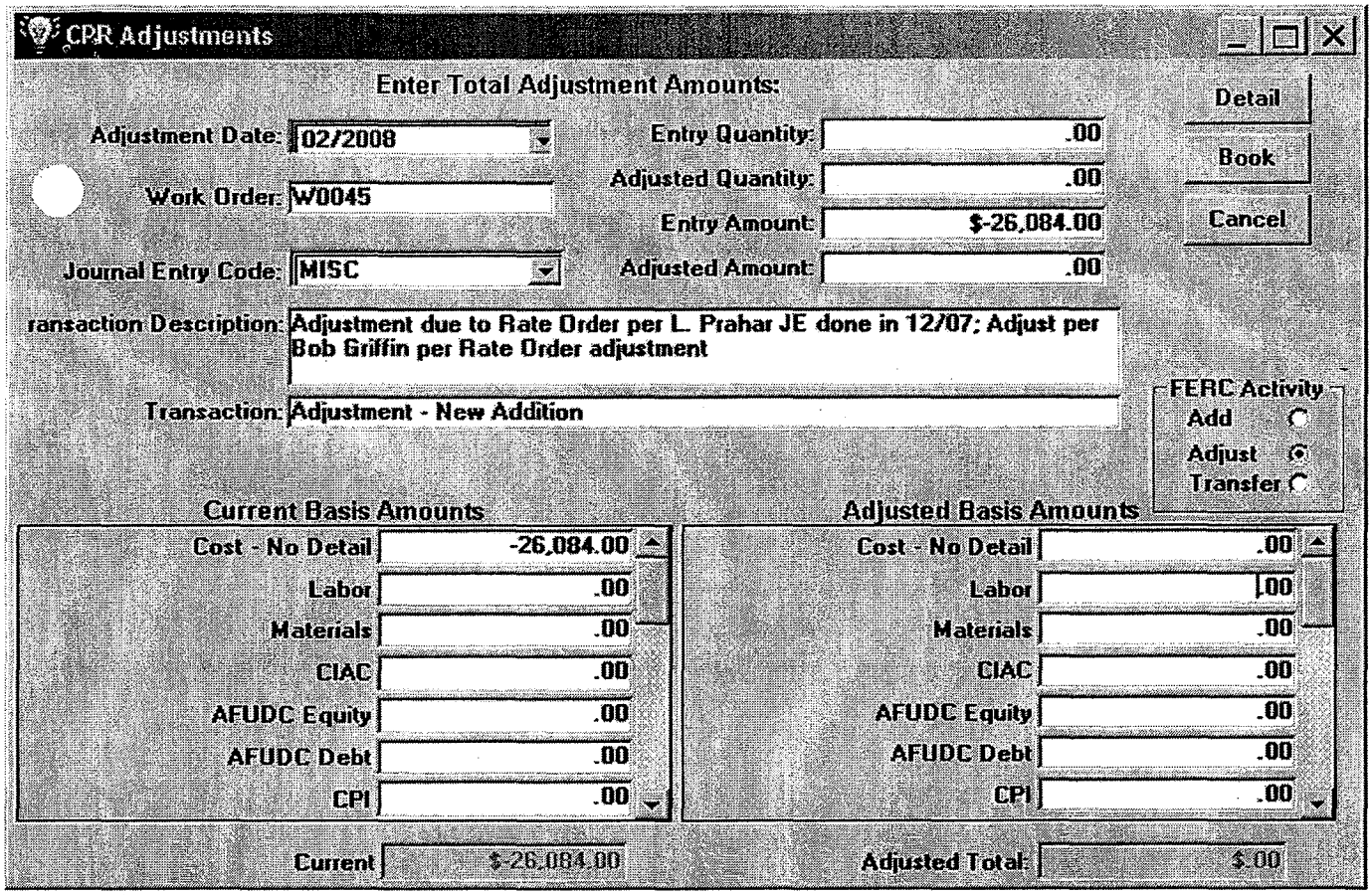

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 33340 - Services
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-646.69
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

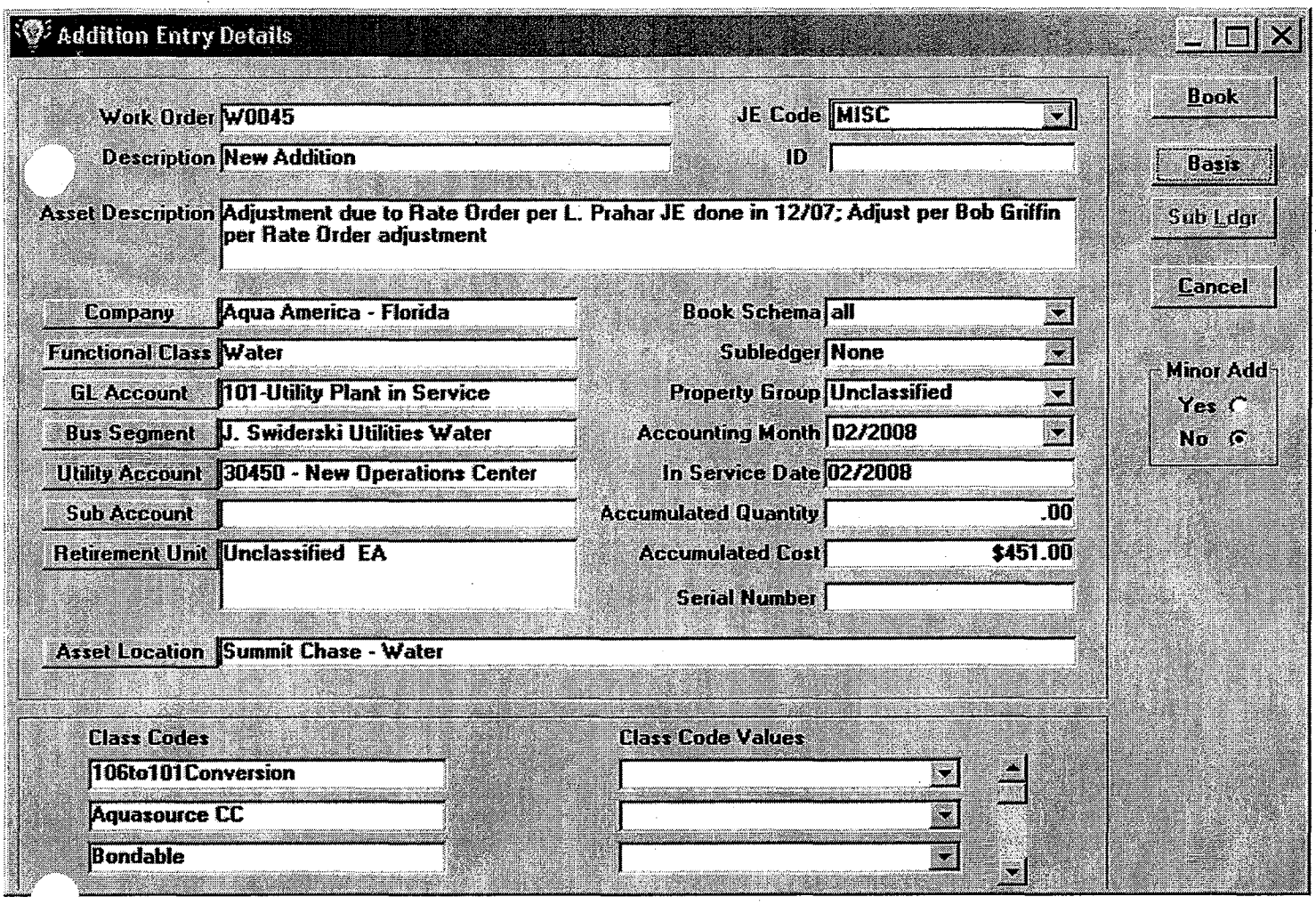

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 33440 - Meters and Installations
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $9,926.17
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

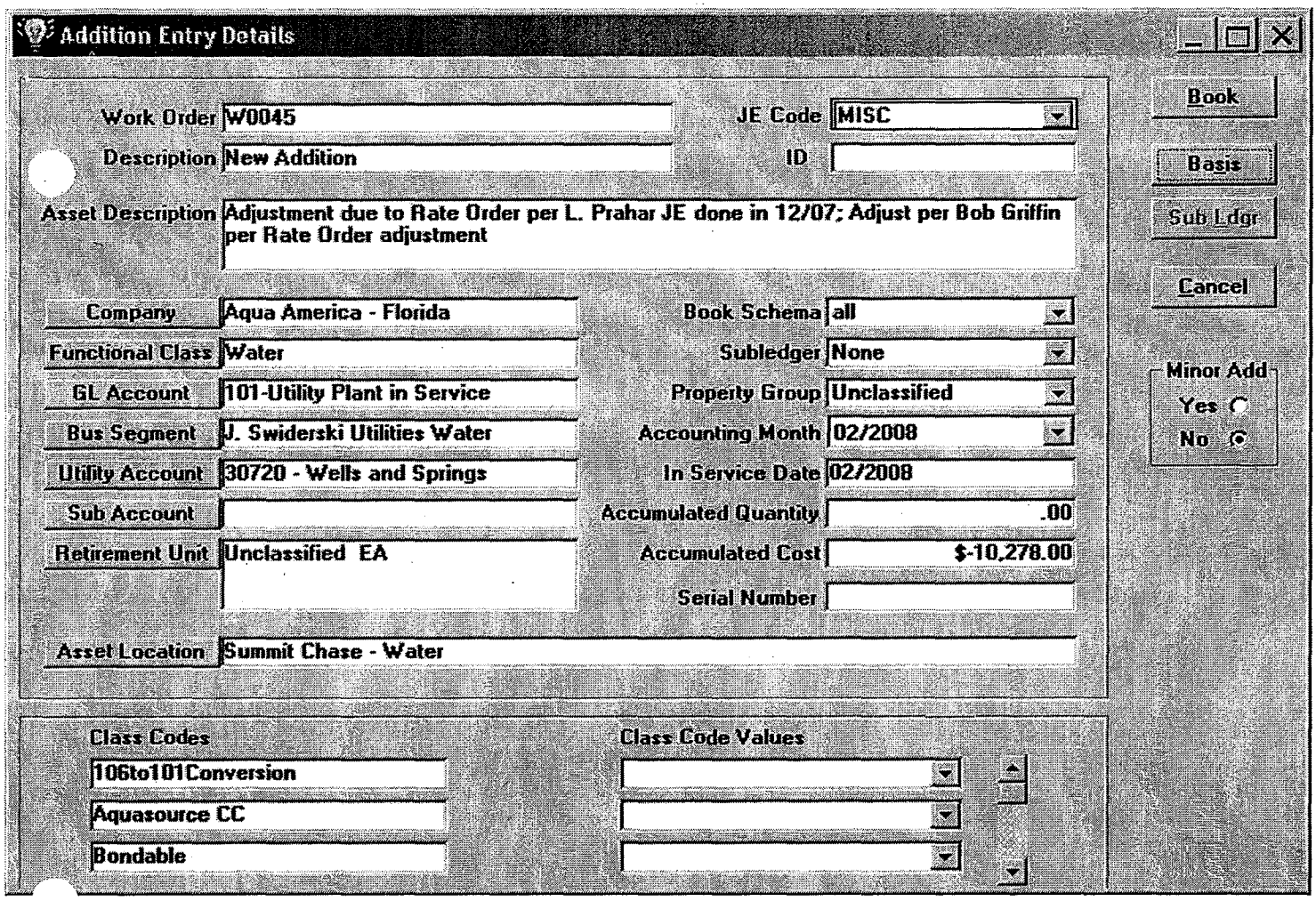

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 34350 -Tools, Shop and Garage Eq
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-1,943.00
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable

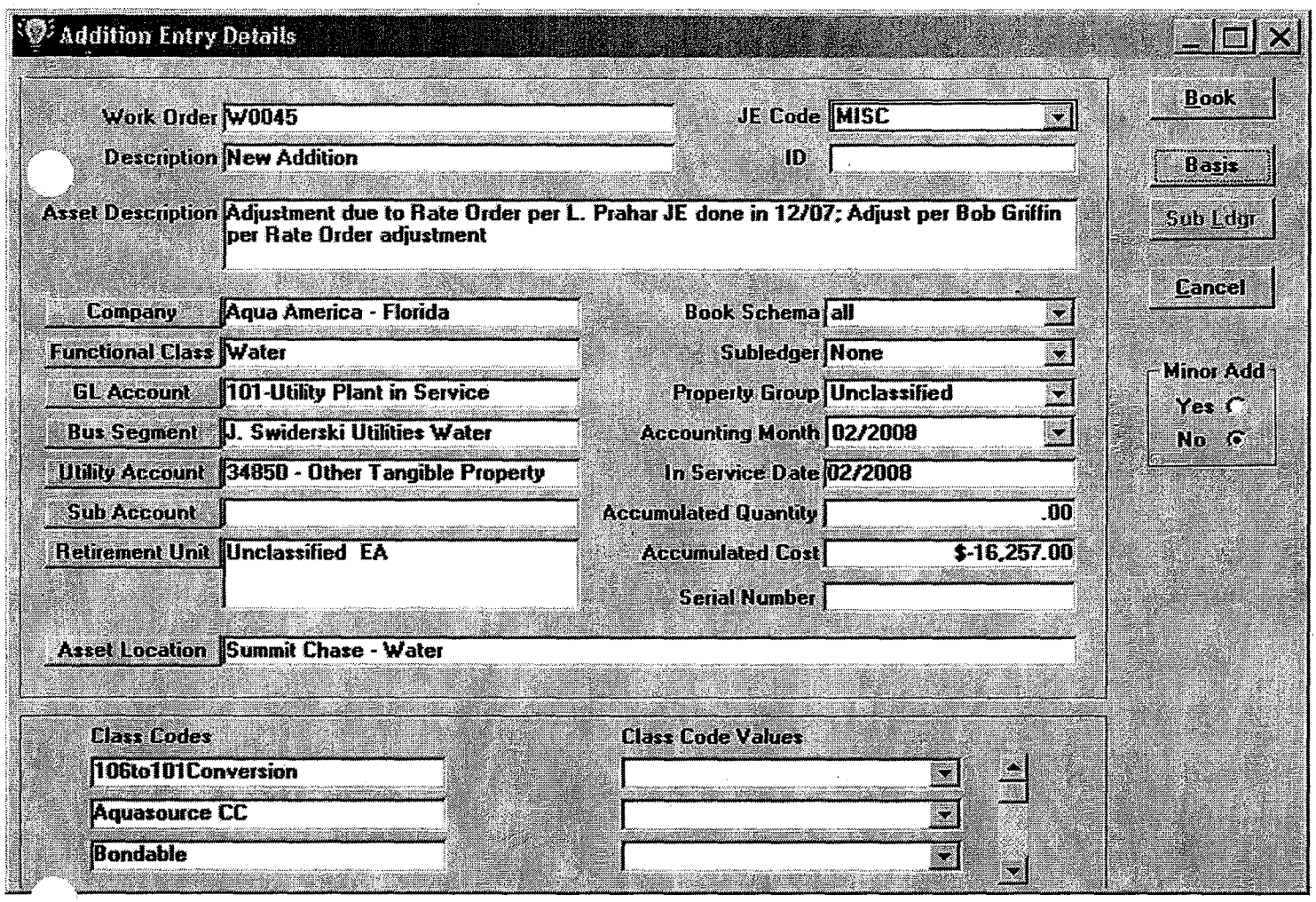

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment Lake Josephine Water
Accounting Month 02/2008
Utility Account 34750 - Miscellaneous Equipment
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-1,405.48
Serial Number
Asset Location Lake Josephine
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


CPR Transfers
Complete Transfer Information
Transfer Date: 02/2008
Work Order: W0045
Journal Entry: AT
Transaction Description: Transfer rate order adjustment per Bob Griffin.
Amount
Quantity
Original: $-69,558.00 0.00
Transfer: $-69,558.00 0.00
100.000 % Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35440 - Struct & Improv - Dispose
Sub Account:
Location: Kings Cove - WasteWater
Retirement Unit: Site Improvement
Property Group: Site Improvements
Work Order: W0045 Eng In Srv: 00/0000
Details
Book
Cancel
Minor Transfe
Ferc Activit
Add
Adjust
Transfer
Transfer From:
Entry Quantity: .00
Entry Amount: $-69,558.00
Reserve: ($724.10)
Asset Description: Adjustment due to Rate Order per L.
Eng In Service Yr: 12/2007
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities Water
Utility Account: 33140 - Mains
Sub Account:
Asset Location: Kings Cove - Water
Retirement Unit: Piping (general):
Property Group: Mains
Transfer To:
Transfer Quantity: .00
Transfer Amount: $-69,558.00
Transfer Reserve: ($724.10)
Asset Description: Site Improvement
Eng In Service Yr: 12/2007
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35440 - Struct & Improv - Dispose
Sub Account:
Asset Location: Kings Cove - WasteWater
Retirement Unit: Site Improvement
Property Group: Site Improvements
Wo->Ledg
Calc Reserv
Go To Recor


CPR Adjustments
Enter Total Adjustment Amounts:
Detail
Book
Cancel
Adjustment Date: 02/2008
Work Order: W0045
Journal Entry Code: MISC
Entry Quantity: .00
Adjusted Quantity: .00
Entry Amount: $-26,084.00
Adjusted Amount: .00
ransaction Description: Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjust per Bob Griffin per Rate Order adjustment
Transaction: Adjustment - New Addition
FERC Activity
Add
Adjust
Transfer
Current Basis Amounts
Cost - No Detail -26,084.00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Adjusted Basis Amounts
Cost - No Detail .00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Current $-26,084.00
Adjusted Total: $.00


Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjust per Bob Griffin per Rate Order adjustment
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
None
GL Account
101-Utility Plant in Service
Property Group
Unclassified
Bus Segment
J. Swiderski Utilities Water
Accounting Month
02/2008
Utility Account
30450 - New Operations Center
In Service Date
02/2008
Sub Account
Accumulated Quantity
.00
Retirement Unit
Unclassified EA
Accumulated Cost
$451.00
Serial Number
Asset Location
Summit Chase - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjust per Bob Griffin per Rate Order adjustment
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment J. Swiderski Utilities Water
Accounting Month 02/2008
Utility Account 30720 - Wells and Springs
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-10,278.00
Serial Number
Asset Location Summit Chase - Water
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjust per Bob Griffin per Rate Order adjustment
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 101-Utility Plant in Service
Property Group Unclassified
Bus Segment J. Swiderski Utilities Water
Accounting Month 02/2008
Utility Account 34850 - Other Tangible Property
In Service Date 02/2008
Sub Account
Accumulated Quantity .00
Retirement Unit Unclassified EA
Accumulated Cost $-16,257.00
Serial Number
Asset Location Summit Chase - Water
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No