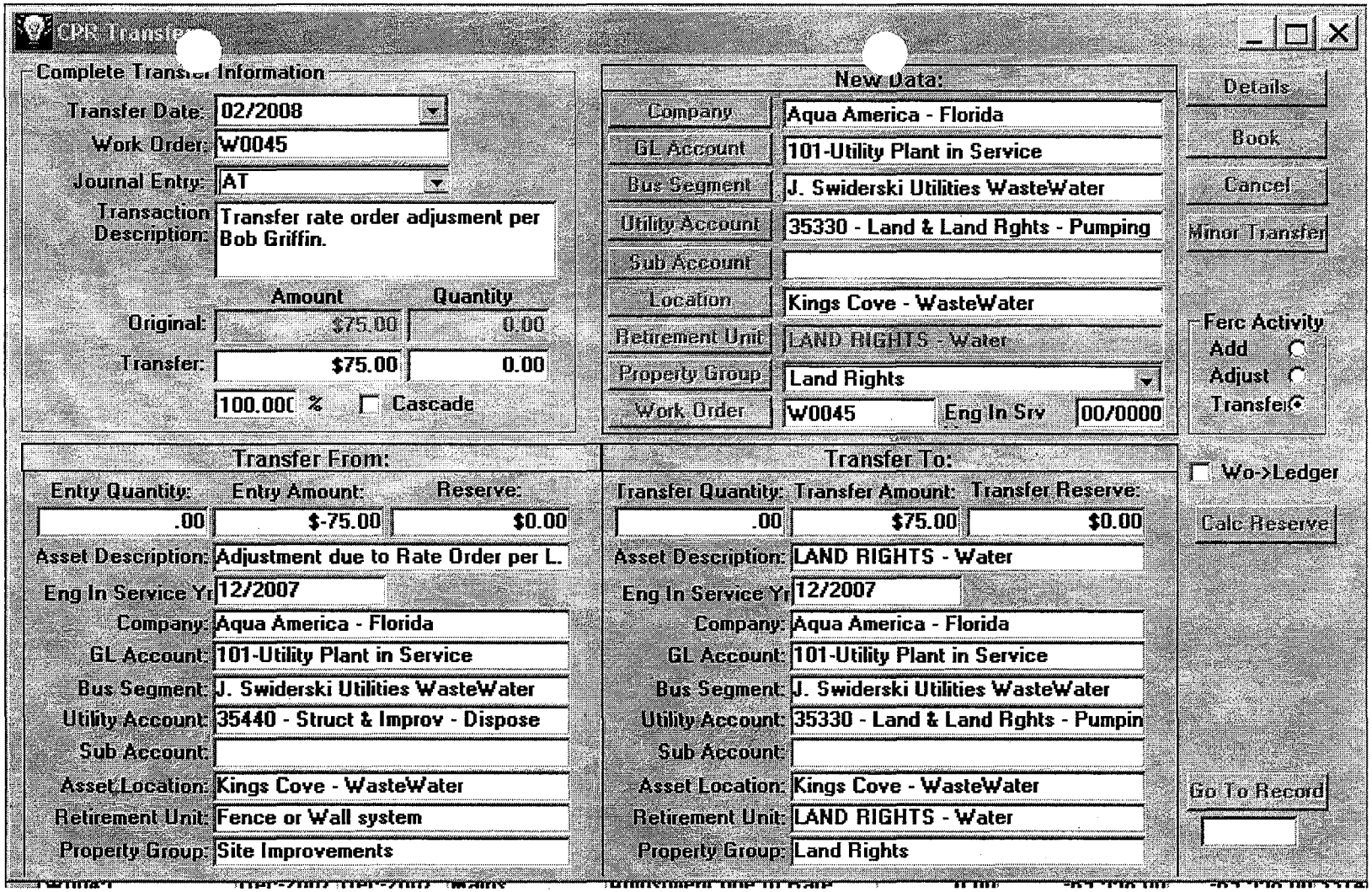
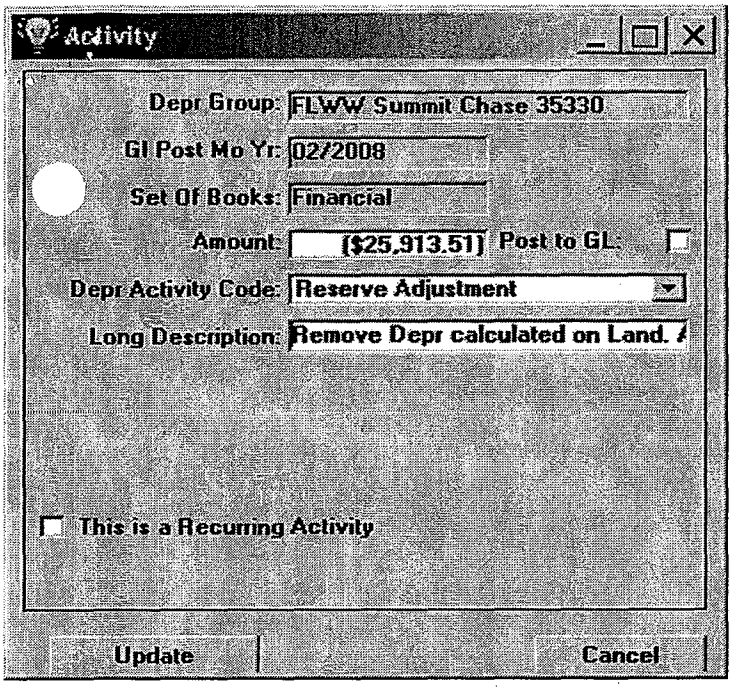
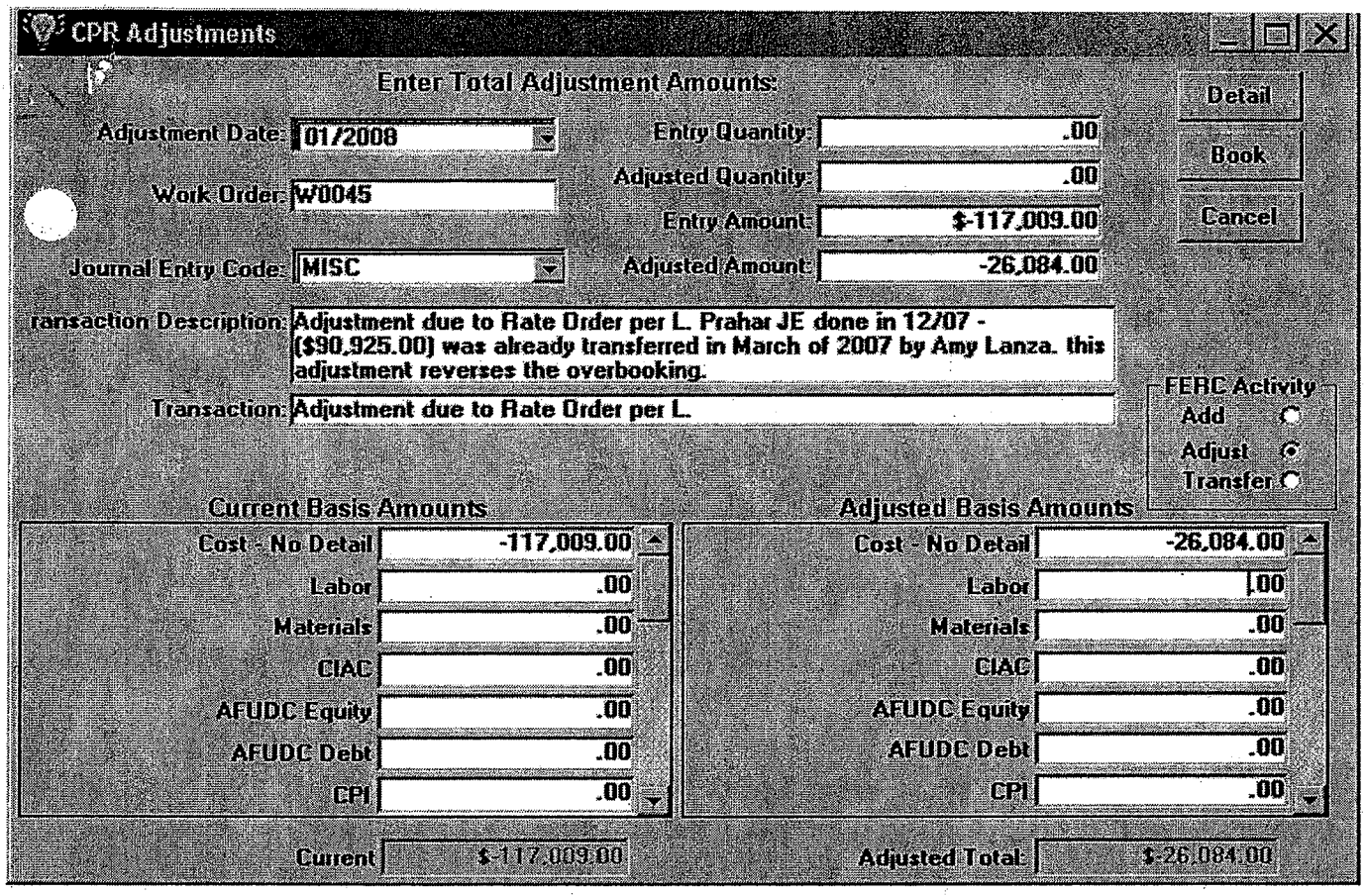

CPR Transfer
Complete Transfer Information
Transfer Date: 02/2008
Work Order: W0045
Journal Entry: AT
Transaction Description: Transfer rate order adjusment per Bob Griffin.
Amount
Quantity
Original: $75.00 0.00
Transfer: $75.00 0.00
100.000 %
Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumping
Sub Account:
Location: Kings Cove - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Work Order: W0045
Eng In Srv: 00/0000
Details
Book
Cancel
Minor Transfer
Ferc Activity
Add
Adjust
Transfer
Transfer From:
Entry Quantity: .00
Entry Amount: $-75.00
Reserve: $0.00
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 WasteWater
Utility Account: 35440 - Struct & Improv - Dispose
Sub Account:
Asset Location: Kings Cove - WasteWater
Retirement Unit: Fence or Wall system
Property Group: Site Improvements
Transfer To:
Transfer Quantity: .00
Transfer Amount: $75.00
Transfer Reserve: $0.00
Asset Description: LAND RIGHTS - Water
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: 35330 - Land & Land Rghts - Pumpin
Sub Account:
Asset Location: Kings Cove - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Wo->Ledger
Calc Reserve
Go To Record


Activity
Depr Group: FLWW Summit Chase 35330
GI Post Mo Yr: 02/2008
Set Of Books: Financial
Amount: ($25,913.51) Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Remove Depr calculated on Land. A
This is a Recurring Activity
Update
Cancel


CPR Adjustments
Enter Total Adjustment Amounts:
Detail
Book
Cancel
Adjustment Date: 01/2008
Entry Quantity: .00
Work Order: W0045
Adjusted Quantity: .00
Entry Amount: $-117,009.00
Journal Entry Code: MISC
Adjusted Amount: -26,084.00
ransaction Description: Adjustment due to Rate Order per L. Prahar JE done in 12/07 - ($90,925.00) was already transferred in March of 2007 by Amy Lanza. this adjustment reverses the overbooking.
Transaction: Adjustment due to Rate Order per L.
FERC Activity
Add
Adjust
Transfer
Current Basis Amounts
Cost - No Detail -117,009.00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Current $-117,009.00
Adjusted Basis Amounts
Cost - No Detail -26,084.00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Adjusted Total $-26,084.00

GL240 Date: 02/0_ _8 JOB SUBMISSION PARAMETERS
Time: 17:07

User Name: foxm
Job Name : GL240
Step Nbr : 1

Company:	33	AQUA FLORIDA INC.	USD
-or- Company Group:			
Main			
System:	GL	General Ledger	
Fiscal Year:	2008		
Periods:	1 - 1		
	N 22		
JE Type:			
JE Status:	A	All	
Hold Code:			
Print Options			
Operator:			
Comments:	Y	Yes	
Addl Attributes:	N	No	
User Analysis:	N	No	
Rpt Currency,Style:	B	Base	Standard

Reclass / Correct Summit
Chase WA + WW

2/5/08

********** Report Totals **********

*** Totals For Report, source code JE

	Debits	Credits	Difference
Base	181,850.00	181,850.00	0.00
Reverse	0.00	0.00	0.00
Entered	181,850.00	181,850.00	0.00
Unit	0.00	0.00	0.00

*** Totals For Report

	Debits	Credits	Difference
Base	181,850.00	181,850.00	0.00
Reverse	0.00	0.00	0.00
Entered	181,850.00	181,850.00	0.00
Unit	0.00	0.00	0.00

Journal Entry #65 N in period 12 in FL was created to move what was thought to be an overbooking of plant to non-utility property for rate case purposes.
It was first thought that the $90,925 debit to plant was offset by Other Paid-In Capital in company 33 in Leslie Prahar's journal entry GL 4 N.
However it was discovered that the $90,925 debit to plant in Summit Chase WW was offset by ($90,925) imbedded in ($117,009) credit to Summit Chase WA in GL 4 N.
Upon further investigation, Amy Lanza had actually recorded this reclass in March 2007 at the direction of Bob Griffin.
Amy had transferred the assets in Power Plant and created the journal entry in Lawson.
Leslie's journal entry had actually duplicated this reclass.
The two entries below reverse GL 65 N and reverse the additional reclass between WW and WA.
Power Plant also needs to be adjusted.
The ($117,009) asset that was added to Summit Chase Water must be adjusted to ($26,084) and any depreciation calculated reversed.
**Please note that no depreciation needs to be reversed as this asset effect Land 30330 upon which no depreciation is calculated.

Reversing Journal Entry for GL 65 N

33	6396	300000	$90,925.00		Summit Chase WW
33	6396	121000		$(90,925.00)	Summit Chase WW

Correcting Journal Entry for GL 4 N

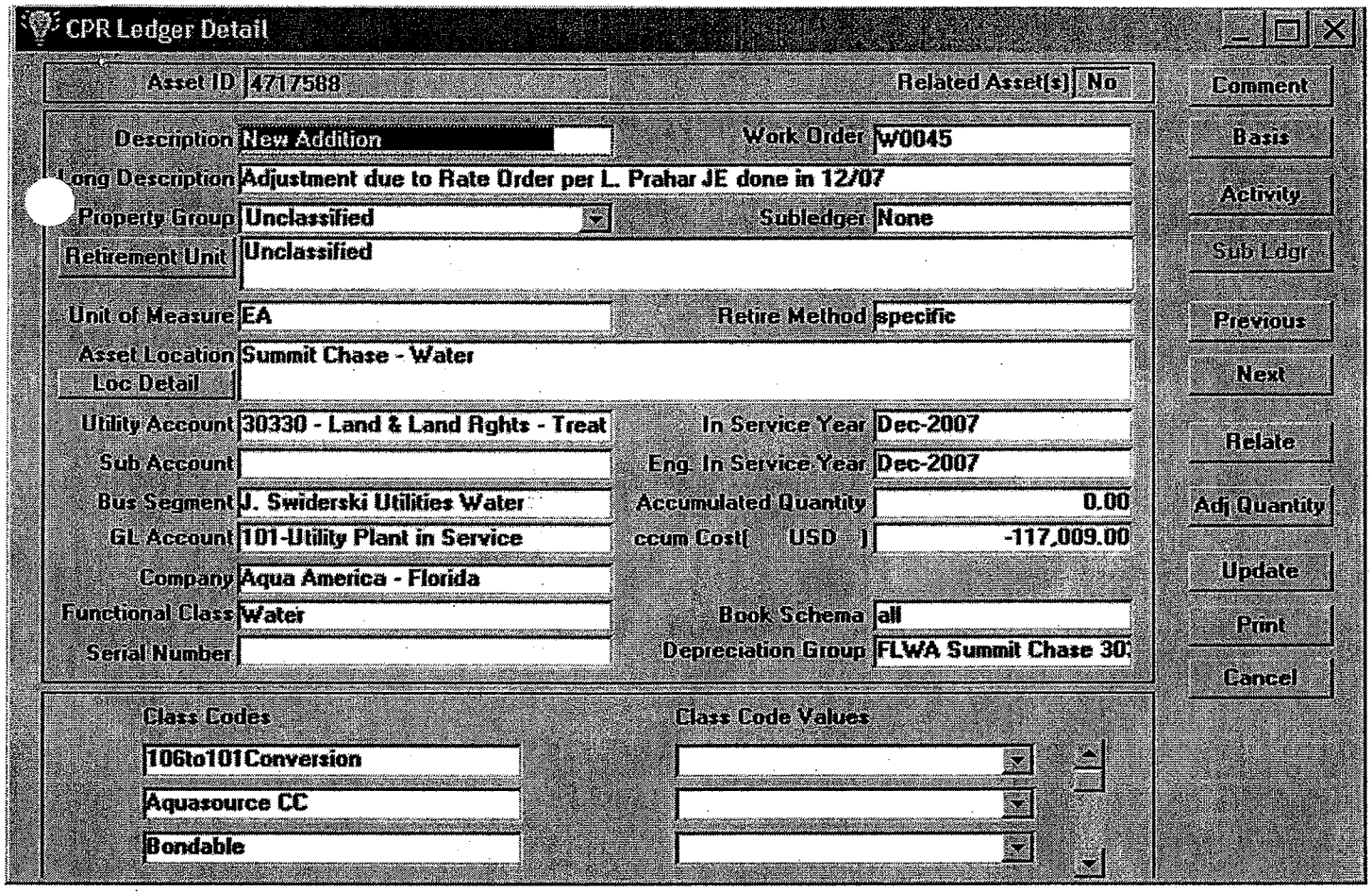
33	6596	300000	$90,925.00		Summit Chase WA
33	6396	300000		$(90,925.00)	Summit Chase WW

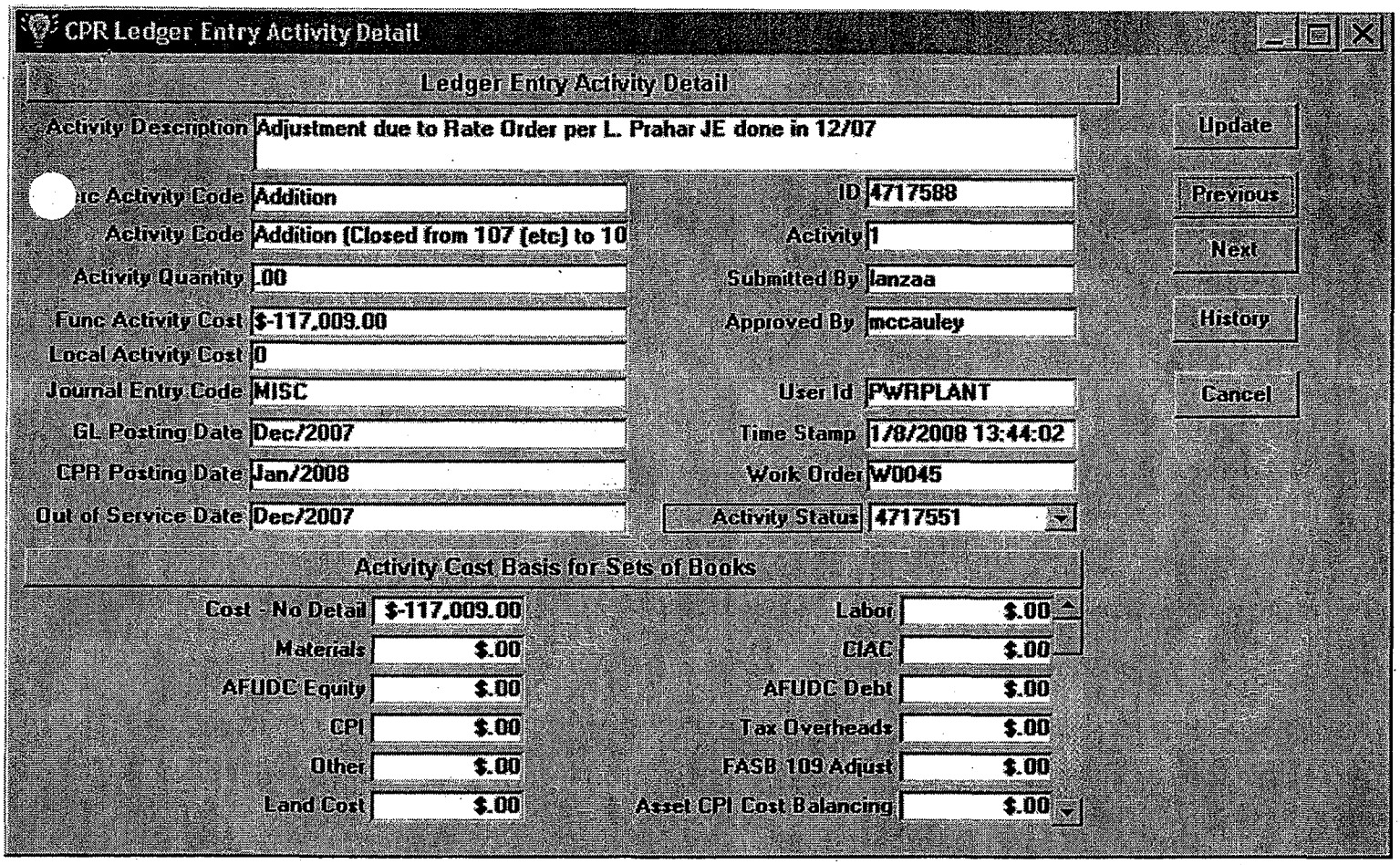
Aqua Utilities Florida, Inc.
Summary of Rate Base Journal entry - Rate Orders Not Booked
J. Swiderski, Lake Josephine, and Jasmine Lakes
December 2007

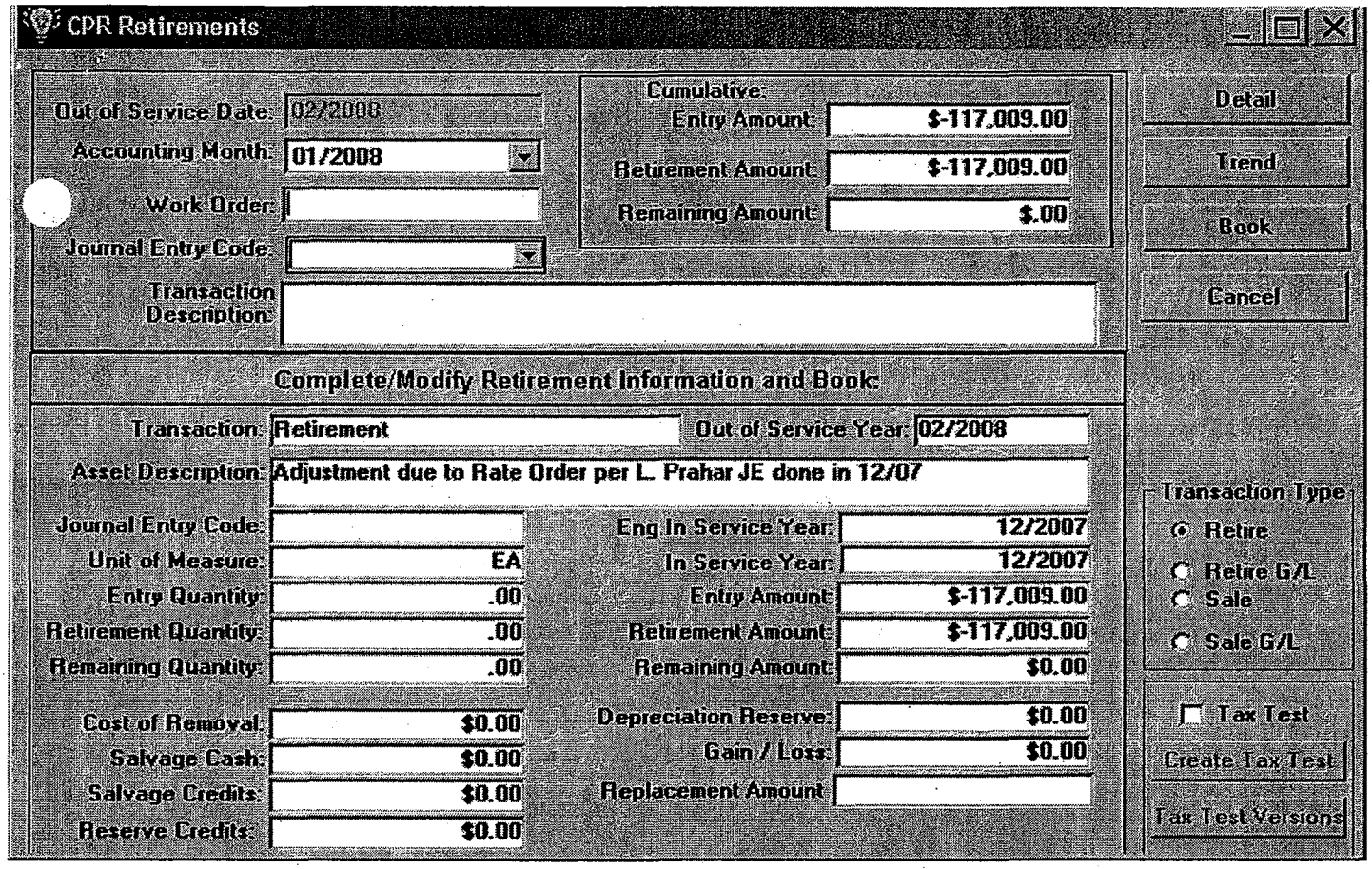
Coding	Account Description	Activity #		Dr.	(Cr.)	Power Plant NARUC Acct. #
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99	247,514		30450
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99		(4,900)	30330
33-6595-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99		(54,312)	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		[redacted]	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	[redacted]		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)**	

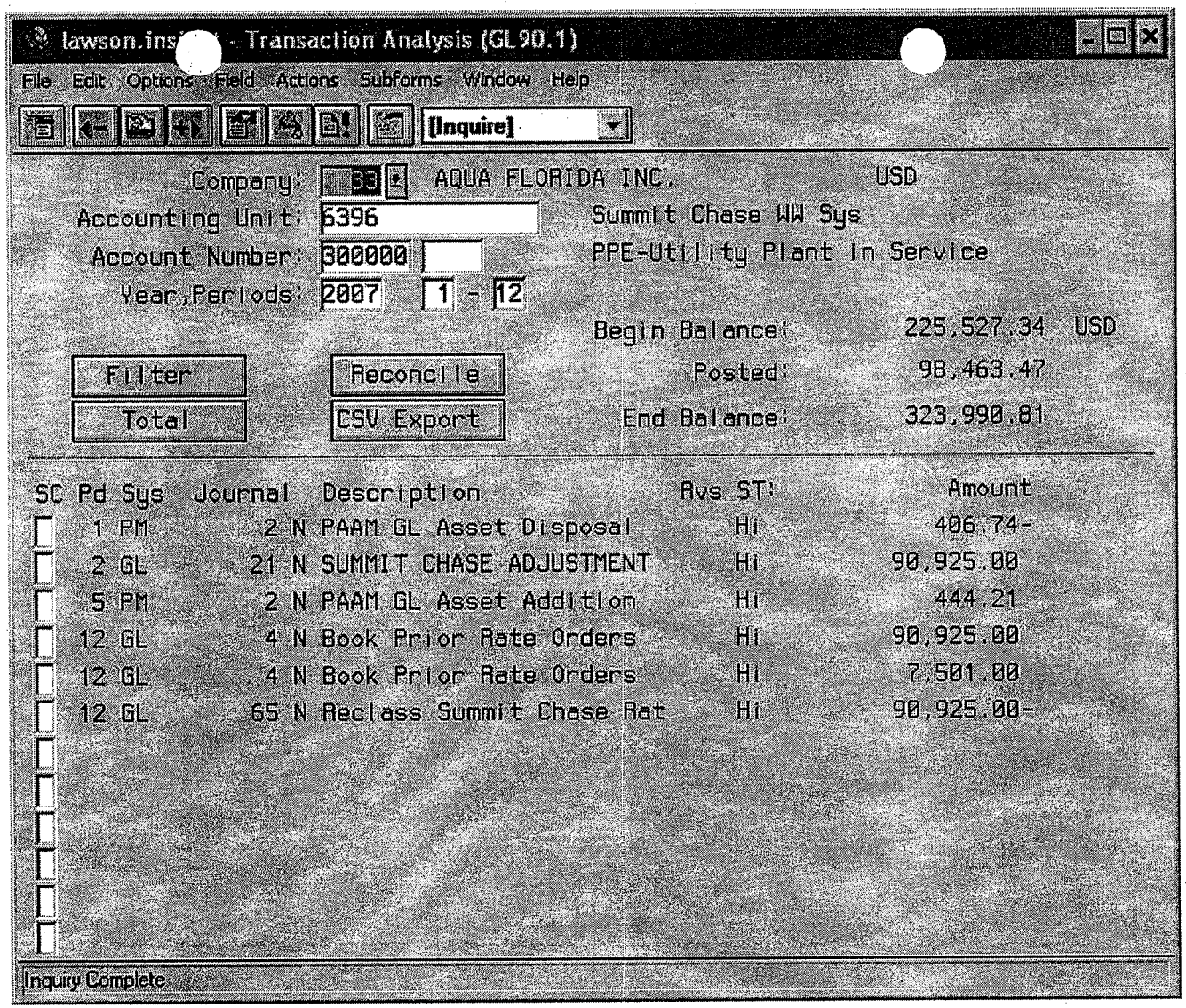
Note: An offsetting entry needs to be made at the Corporate level as follows:

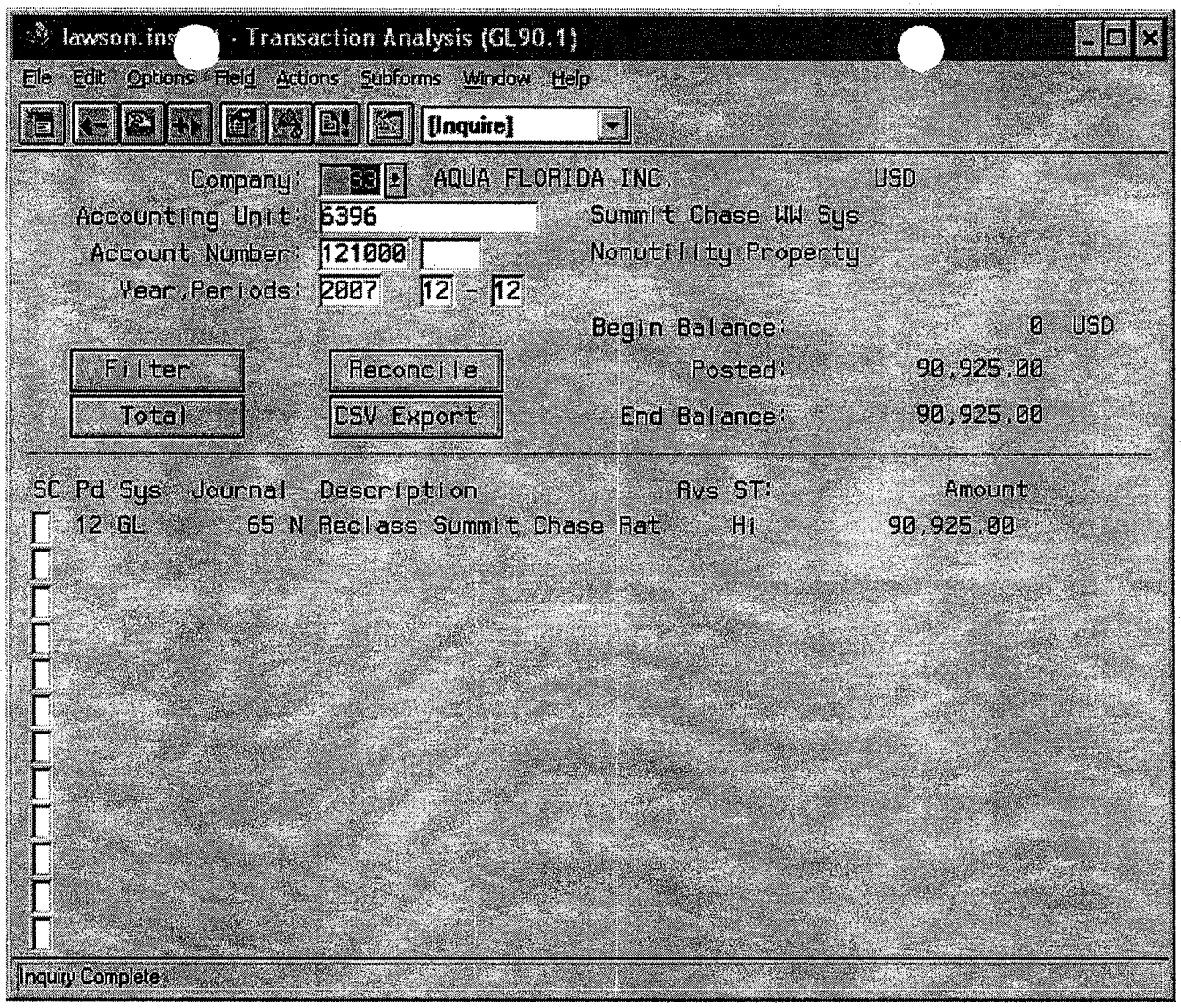
10-9-114093	Negative UPAA-AQS	433,306	
10-9-123000	Investment in Subsidiary		(433,306)

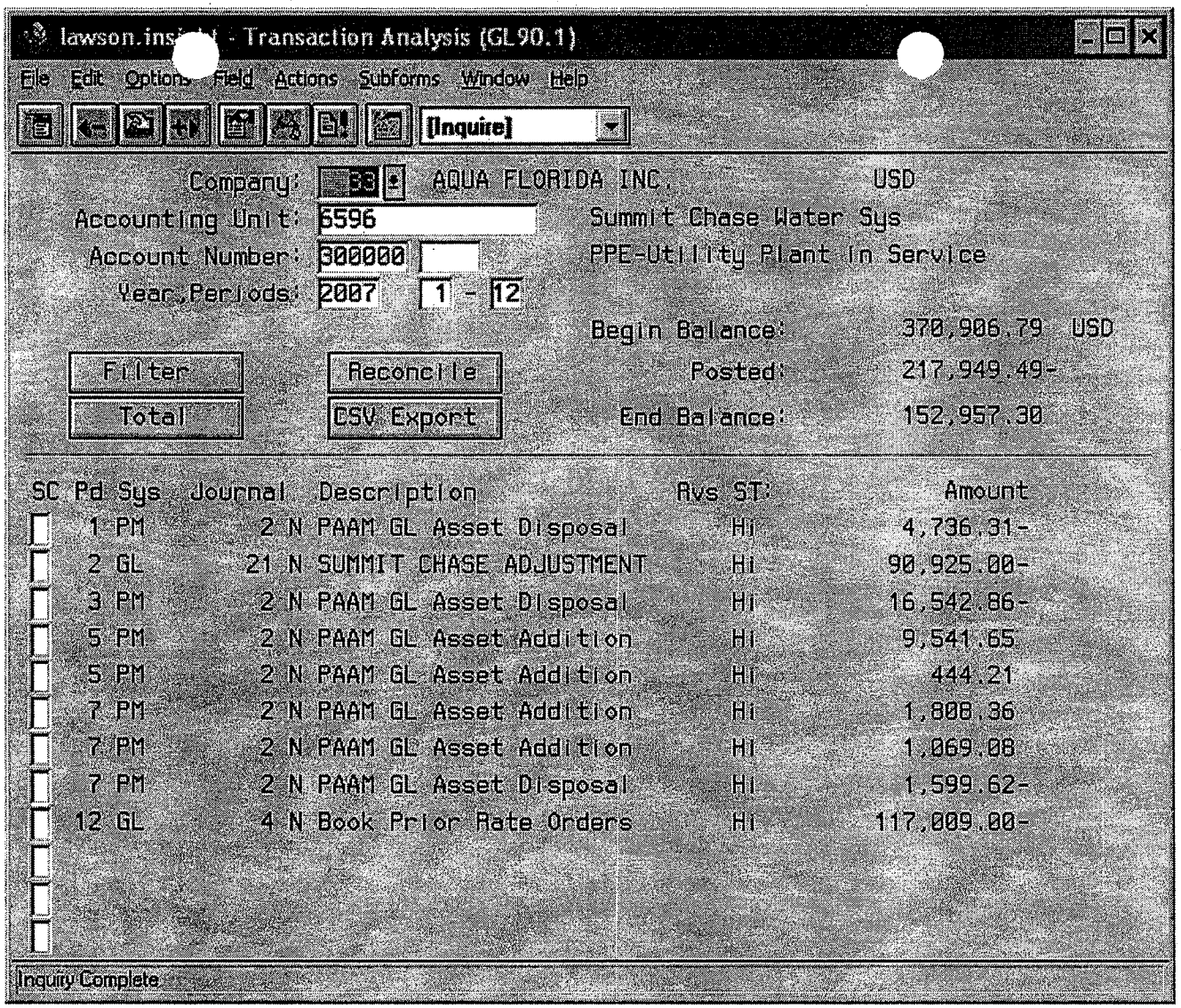

CPR Ledger Detail
Asset ID 4717588
Related Asset(s) No
Description New Addition
Work Order W0045
Long Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Property Group Unclassified
Subledger None
Retirement Unit Unclassified
Unit of Measure EA
Retire Method specific
Asset Location Summit Chase - Water
Loc Detail
Utility Account 30330 - Land & Land Rghts - Treat
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) -117,009.00
Company Aqua America - Florida
Functional Class Water
Book Schema all
Serial Number
Depreciation Group FLWA Summit Chase 30
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Comment
Basis
Activity
Sub Ldgr
Previous
Next
Relate
Adj Quantity
Update
Print
Cancel

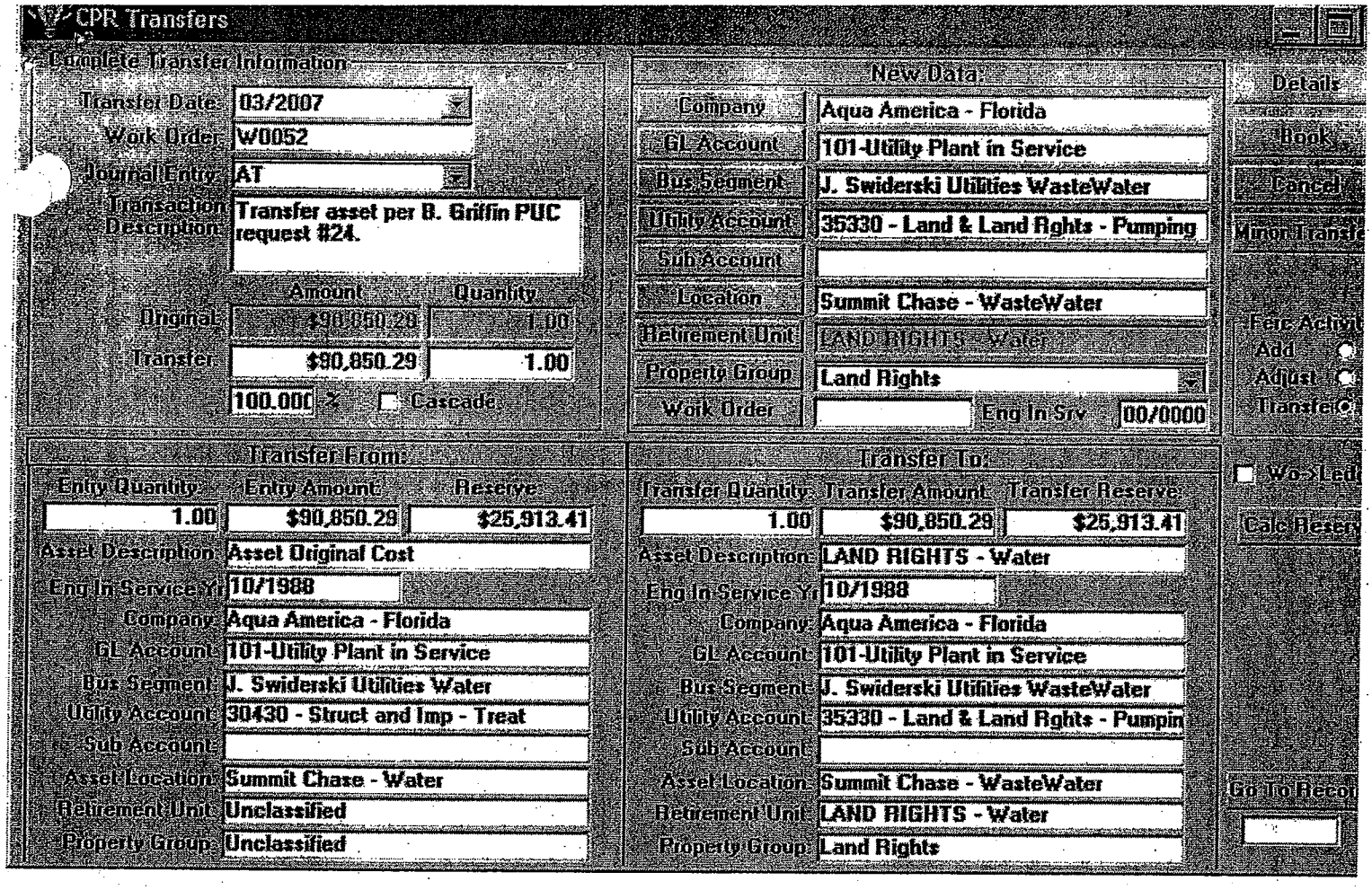

CPR Ledger Entry Activity Detail
Ledger Entry Activity Detail
Activity Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07
tc Activity Code
Addition
ID
4717588
Activity Code
Addition (Closed from 107 (etc) to 10
Activity
1
Activity Quantity
.00
Submitted By
lanzaa
Func Activity Cost
$-117,009.00
Approved By
mccauley
Local Activity Cost
0
Journal Entry Code
MISC
User Id
PWRPLANT
GL Posting Date
Dec/2007
Time Stamp
1/8/2008 13:44:02
CPR Posting Date
Jan/2008
Work Order
W0045
Out of Service Date
Dec/2007
Activity Status
4717551
Update
Previous
Next
History
Cancel
Activity Cost Basis for Sets of Books
Cost - No Detail
$-117,009.00
Labor
$.00
Materials
$.00
CIAC
$.00
AFUDC Equity
$.00
AFUDC Debt
$.00
CPI
$.00
Tax Overheads
$.00
Other
$.00
FASB 109 Adjust
$.00
Land Cost
$.00
Asset CPI Cost Balancing
$.00

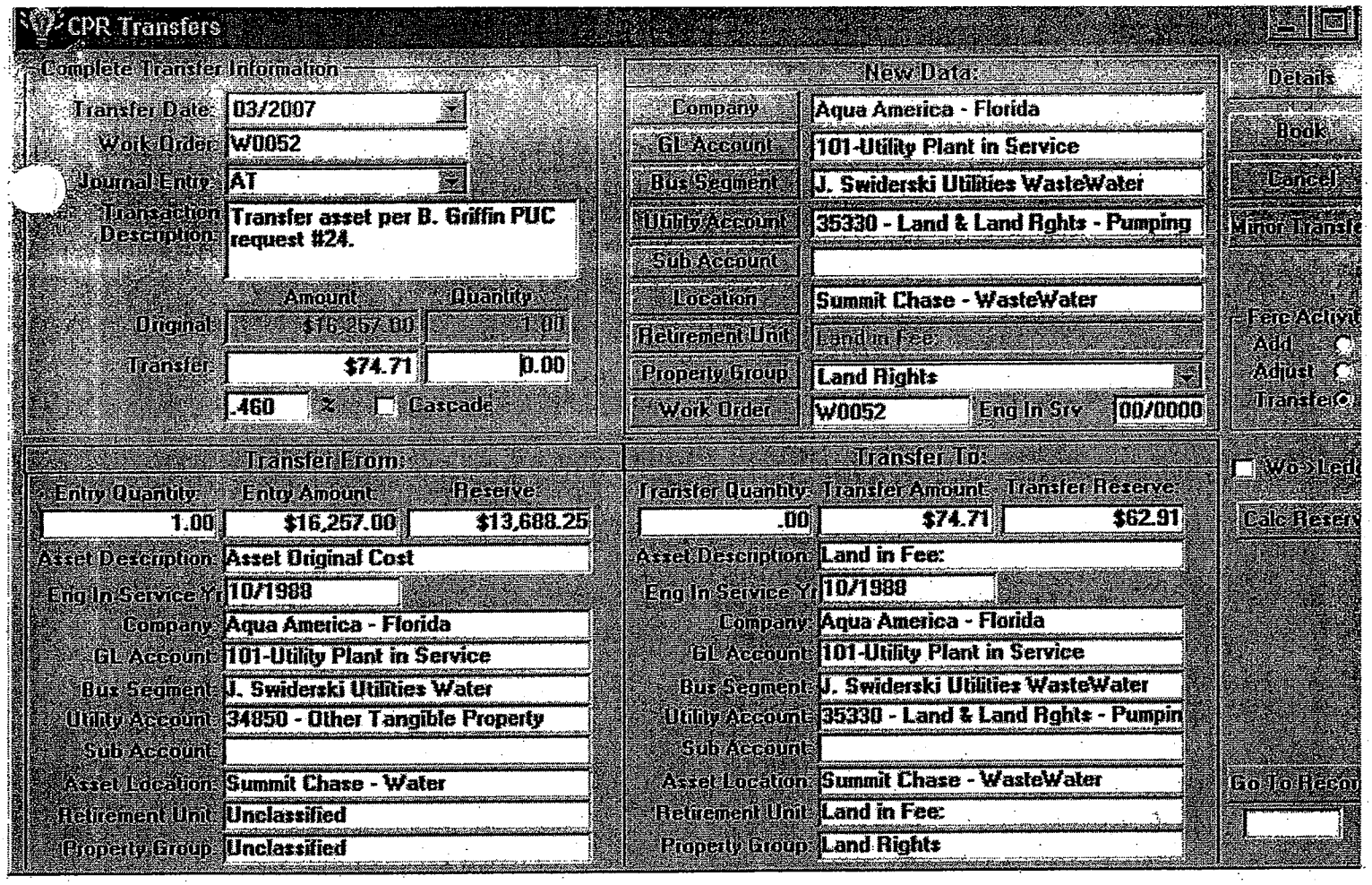

CPR Retirements
Out of Service Date: 02/2008
Accounting Month: 01/2008
Work Order:
Journal Entry Code:
Transaction Description:
Cumulative:
Entry Amount: $-117,009.00
Retirement Amount: $-117,009.00
Remaining Amount: $.00
Detail
Trend
Book
Cancel
Complete/Modify Retirement Information and Book:
Transaction: Retirement
Out of Service Year: 02/2008
Asset Description: Adjustment due to Rate Order per L. Prahar JE done in 12/07
Journal Entry Code:
Unit of Measure: EA
Entry Quantity: .00
Retirement Quantity: .00
Remaining Quantity: .00
Cost of Removal: $0.00
Salvage Cash: $0.00
Salvage Credits: $0.00
Reserve Credits: $0.00
Eng In Service Year: 12/2007
In Service Year: 12/2007
Entry Amount: $-117,009.00
Retirement Amount: $-117,009.00
Remaining Amount: $0.00
Depreciation Reserve: $0.00
Gain / Loss: $0.00
Replacement Amount
Transaction Type
Retire
Retire G/L
Sale
Sale G/L
Tax Test
Create Tax Test
Tax Test Versions


lawson.ins - Transaction Analysis (GL90.1)
File Edit Options Field Actions Subforms Window Help
[Inquire]
Company: 63 AQUA FLORIDA INC. USD
Accounting Unit: 6396 Summit Chase WW Sys
Account Number: 300000 PPE-Utility Plant In Service
Year,Periods: 2007 1 - 12
Begin Balance: 225,527.34 USD
Posted: 98,463.47
End Balance: 323,990.81
Filter
Reconcile
Total
CSV Export
SC Pd Sys Journal Description Avs ST: Amount
1 PM 2 N PAAM GL Asset Disposal Hi 406.74-
2 GL 21 N SUMMIT CHASE ADJUSTMENT Hi 90,925.00
5 PM 2 N PAAM GL Asset Addition Hi 444.21
12 GL 4 N Book Prior Rate Orders Hi 90,925.00
12 GL 4 N Book Prior Rate Orders Hi 7,501.00
12 GL 65 N Reclass Summit Chase Rat Hi 90,925.00-
Inquiry Complete


lawson.ins - Transaction Analysis (GL90.1)
File Edit Options Field Actions Subforms Window Help
[Inquire]
Company: 63 AQUA FLORIDA INC, USD
Accounting Unit: 6396 Summit Chase WW Sys
Account Number: 121000 Nonutility Property
Year,Periods: 2007 12 - 12
Begin Balance: 0 USD
Filter Reconcile Posted: 90,925.00
Total CSV Export End Balance: 90,925.00
SC Pd Sys Journal Description Rvs ST: Amount
12 GL 65 N Reclass Summit Chase Rat Hi 90,925.00
Inquiry Complete


lawson.insight - Transaction Analysis (GL90.1)
File Edit Options Field Actions Subforms Window Help
[Inquire]
Company: 88 AQUA FLORIDA INC, USD
Accounting Unit: 6596 Summit Chase Water Sys
Account Number: 300000 PPE-Utility Plant In Service
Year,Periods: 2007 1 - 12
Begin Balance: 370,906.79 USD
Filter
Reconcile
Posted: 217,949.49-
Total
CSV Export
End Balance: 152,957.30
SC Pd Sys Journal Description Rvs ST: Amount
1 PM 2 N PAAM GL Asset Disposal Hi 4,736.31-
2 GL 21 N SUMMIT CHASE ADJUSTMENT Hi 90,925.00-
3 PM 2 N PAAM GL Asset Disposal Hi 16,542.86-
5 PM 2 N PAAM GL Asset Addition Hi 9,541.65
5 PM 2 N PAAM GL Asset Addition Hi 444.21
7 PM 2 N PAAM GL Asset Addition Hi 1,808.36
7 PM 2 N PAAM GL Asset Addition Hi 1,069.08
7 PM 2 N PAAM GL Asset Disposal Hi 1,599.62-
12 GL 4 N Book Prior Rate Orders Hi 117,009.00-
Inquiry Complete


CPR Transfers
Complete Transfer Information
Transfer Date: 03/2007
Work Order: W0052
Journal Entry: AT
Transaction Description: Transfer asset per B. Griffin PUC request #24.
Amount
Quantity
Original: $90,850.29 1.00
Transfer: $90,850.29 1.00
100.000 % Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rights - Pumping
Sub Account:
Location: Summit Chase - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Work Order: Eng In Srv: 00/0000
Details
Book
Cancel
Minor Transfe
Fasc Activit
Add
Adjust
Transfer
Transfer From:
Entry Quantity: Entry Amount: Reserve:
1.00 $90,850.29 $25,913.41
Asset Description: Asset Original Cost
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities Water
Utility Account: 30430 - Struct and Imp - Treat
Sub Account:
Asset Location: Summit Chase - Water
Retirement Unit: Unclassified
Property Group: Unclassified
Transfer To:
Transfer Quantity: Transfer Amount: Transfer Reserve:
1.00 $90,850.29 $25,913.41
Asset Description: LAND RIGHTS - Water
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumpin
Sub Account:
Asset Location: Summit Chase - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Wo > Led
Calc Reser
Go To Reco


CPR Transfers
Complete Transfer Information
Transfer Date: 03/2007
Work Order: W0052
Journal Entry: AT
Transaction Description: Transfer asset per B. Griffin PUC request #24.
Amount
Quantity
Original: $16,257.00 1.00
Transfer: $74.71 0.00
.460 % Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumping
Sub Account:
Location: Summit Chase - WasteWater
Retirement Unit: Land in Fee:
Property Group: Land Rights
Work Order: W0052 Eng In Srv: 00/0000
Details
Book
Cancel
Mirror Transfe
Fere Activit
Add
Adjust
Transfer
Transfer From:
Entry Quantity: 1.00
Entry Amount: $16,257.00
Reserve: $13,688.25
Asset Description: Asset Original Cost
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities Water
Utility Account: 34850 - Other Tangible Property
Sub Account:
Asset Location: Summit Chase - Water
Retirement Unit: Unclassified
Property Group: Unclassified
Transfer To:
Transfer Quantity: .00
Transfer Amount: $74.71
Transfer Reserve: $62.91
Asset Description: Land in Fee:
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumpin
Sub Account:
Asset Location: Summit Chase - WasteWater
Retirement Unit: Land in Fee:
Property Group: Land Rights
W6>Ledg
Calc Reserv
Go To Recor

Attachment
Document Request #24

#21

Summitt Chase Water Audit Adjustments
Docket No. 940496WS

	Per Audit 6/30/1994	Per PUC Rept 6/30/1994	Difference	
304	4,064.00	94,538.00	(90,474.00)	← Back-up for JE
307	29,754.00	40,032.00	(10,278.00)	
348	-	16,257.00	(16,257.00)	
	33,818.00	150,827.00	(117,009.00)	

Journal Entry

To transfer plant from Summit Chase water a/c 304300 to land in Summit Chase wastewater a/c 353300.

		Dr.	Cr.
6396	353300	90,925.00	
6596	304300		90,925.00

Please record entry in February 2007.

90850.29 - 304

74.71 - 348

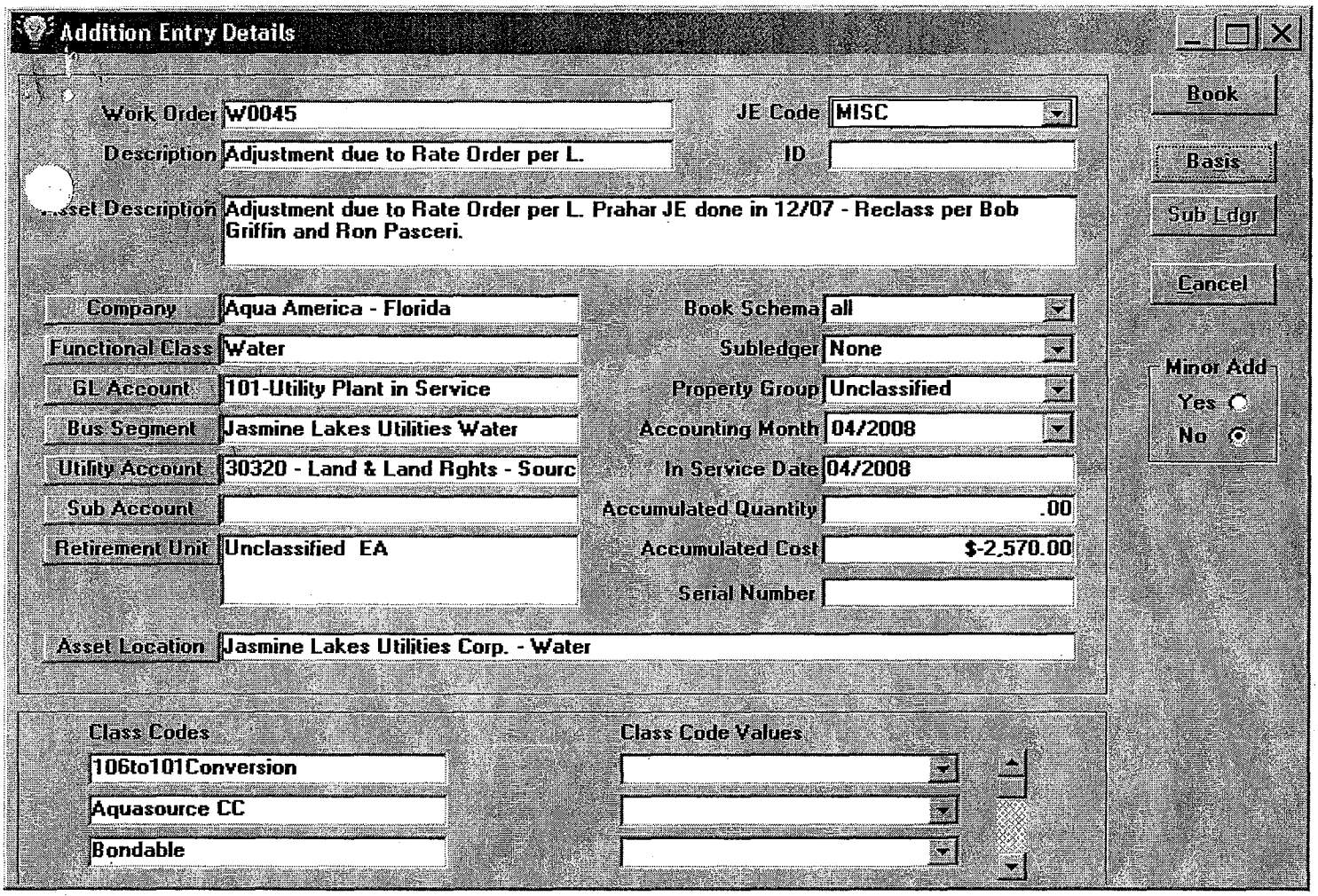
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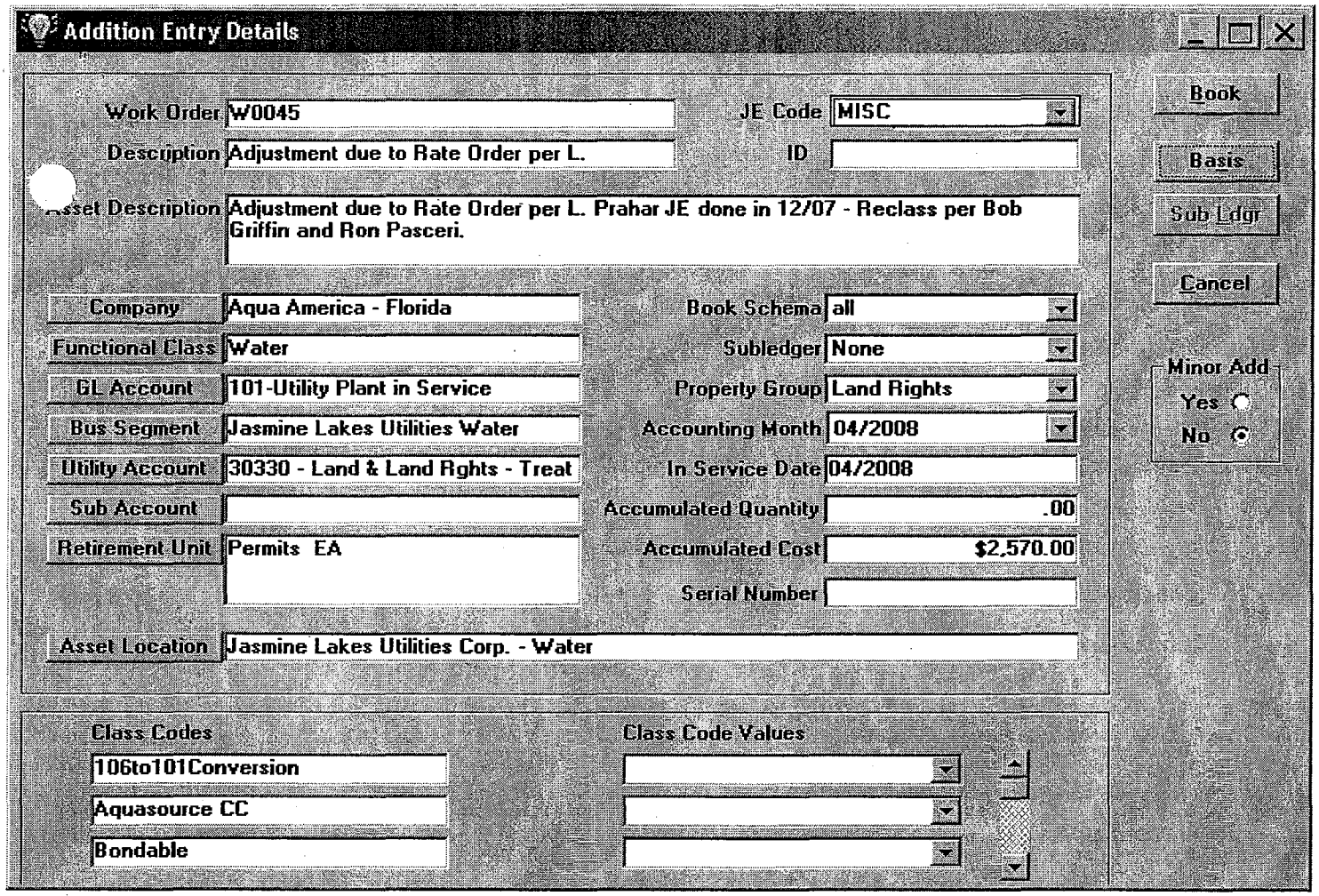
117.009.00-
90.925.00+
26.084.00*

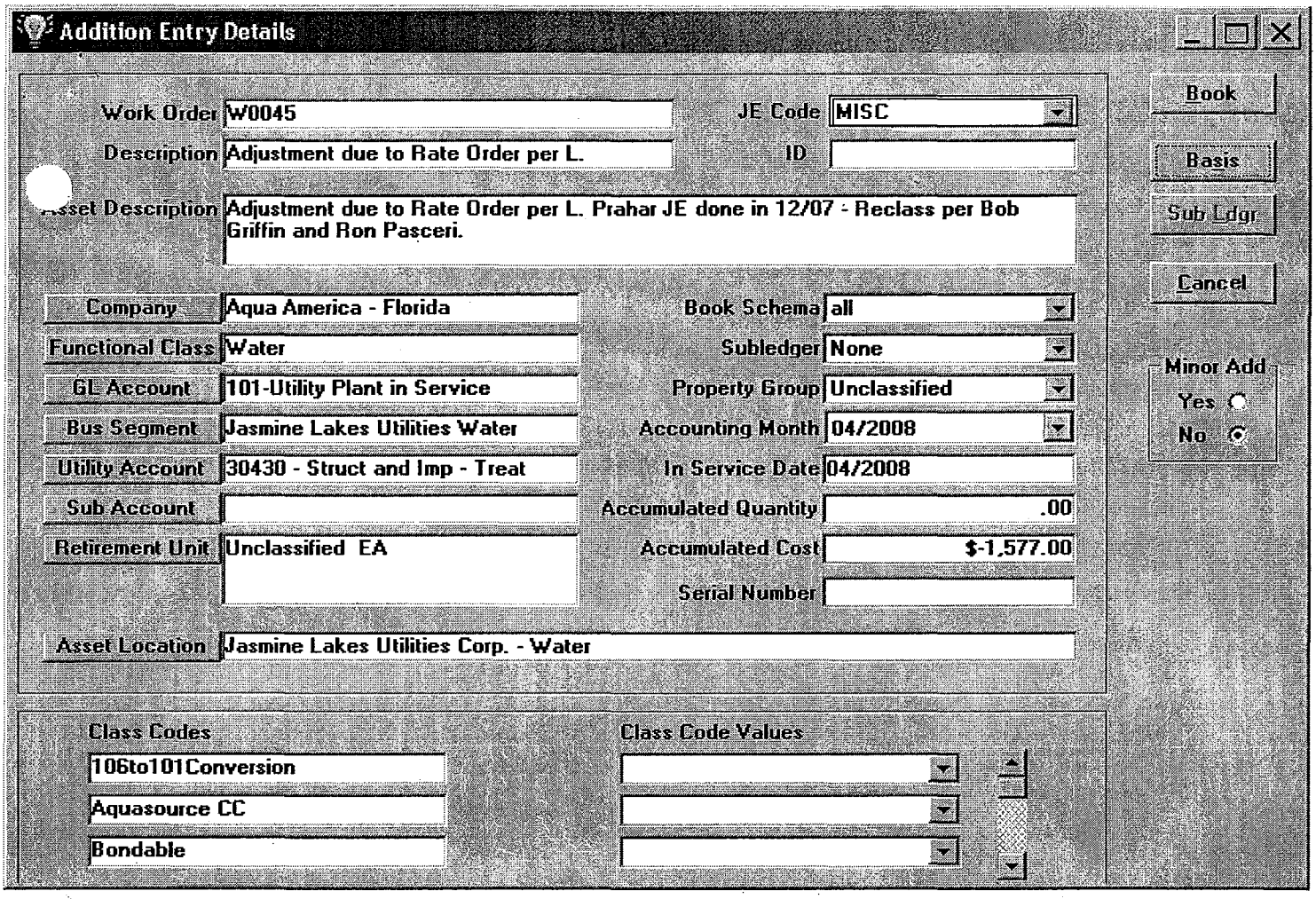
Aqua Utilities Florida, Inc.
Summary of Rate Adjustments
Relating to Audits of Systems

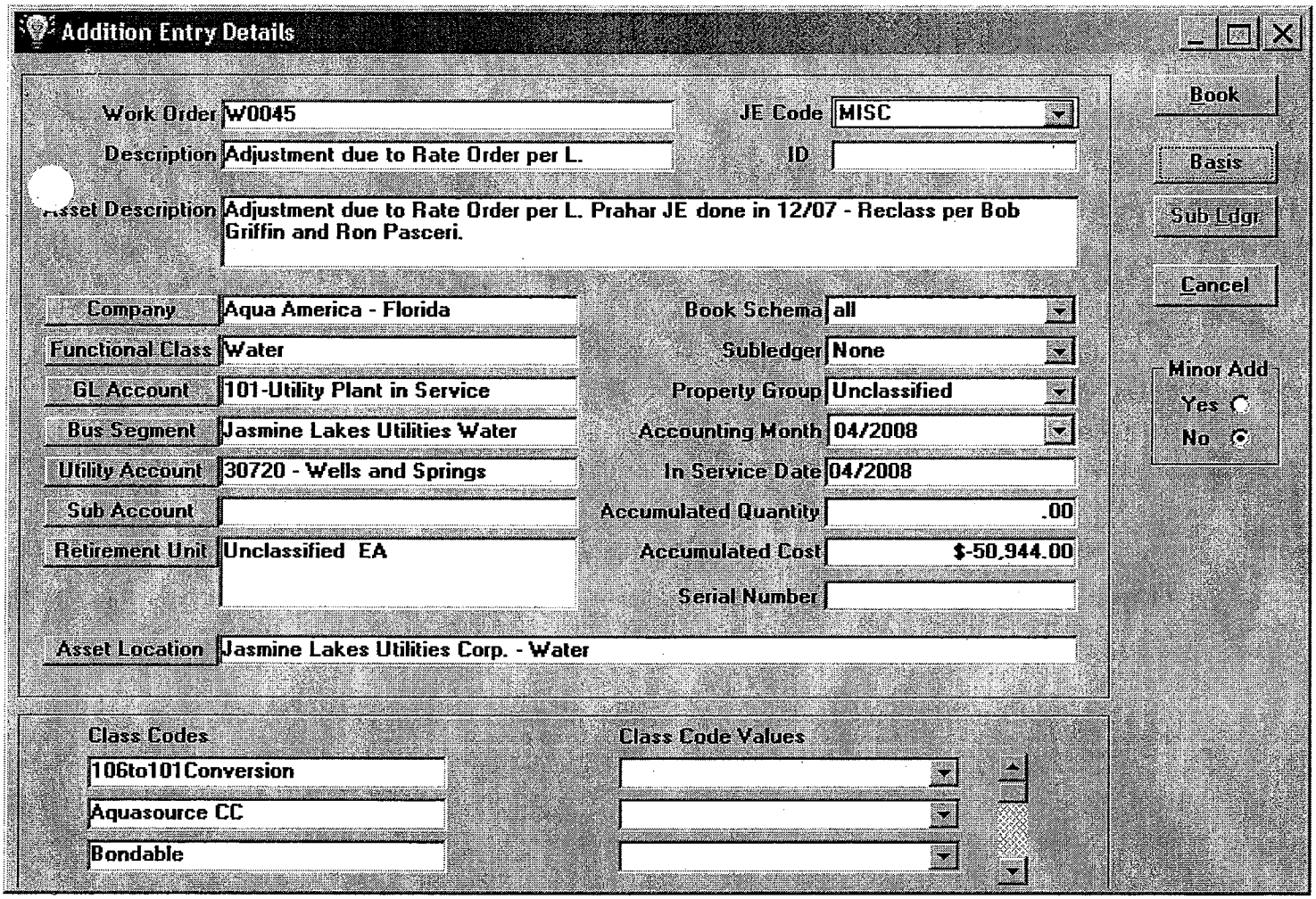
Plant-Water	
Lake Josephine Docket No. 991001WU 6/30/99	242,614
Kings Cove Docket No. 981779WS 1/31/99	**(54,312)**
Summitt Chase Docket No. 981779WS 1/31/199	**(26,084)**
48 Estates Docket No. 981779WS 1/31/199	**2,360**
	164,578
Plant-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	**(69,558)**
Summitt Chase Docket No. 981779WS 1/31/199	**7,501**
	(62,057)
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)**
Summitt Chase Docket No. 981779WS 1/31/199	**(12,509)**
	(15,449)
Accum. Depr.-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	***4,212***
Summitt Chase Docket No. 981779WS 1/31/199	**(20,234)**
	(16,022)
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)**
Summitt Chase Docket No. 981779WS 1/31/199	**(32,682)**
	(151,611)
CIAC-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	**(7,585)**
Summitt Chase Docket No. 981779WS 1/31/199	**(5,152)**
	(12,737)

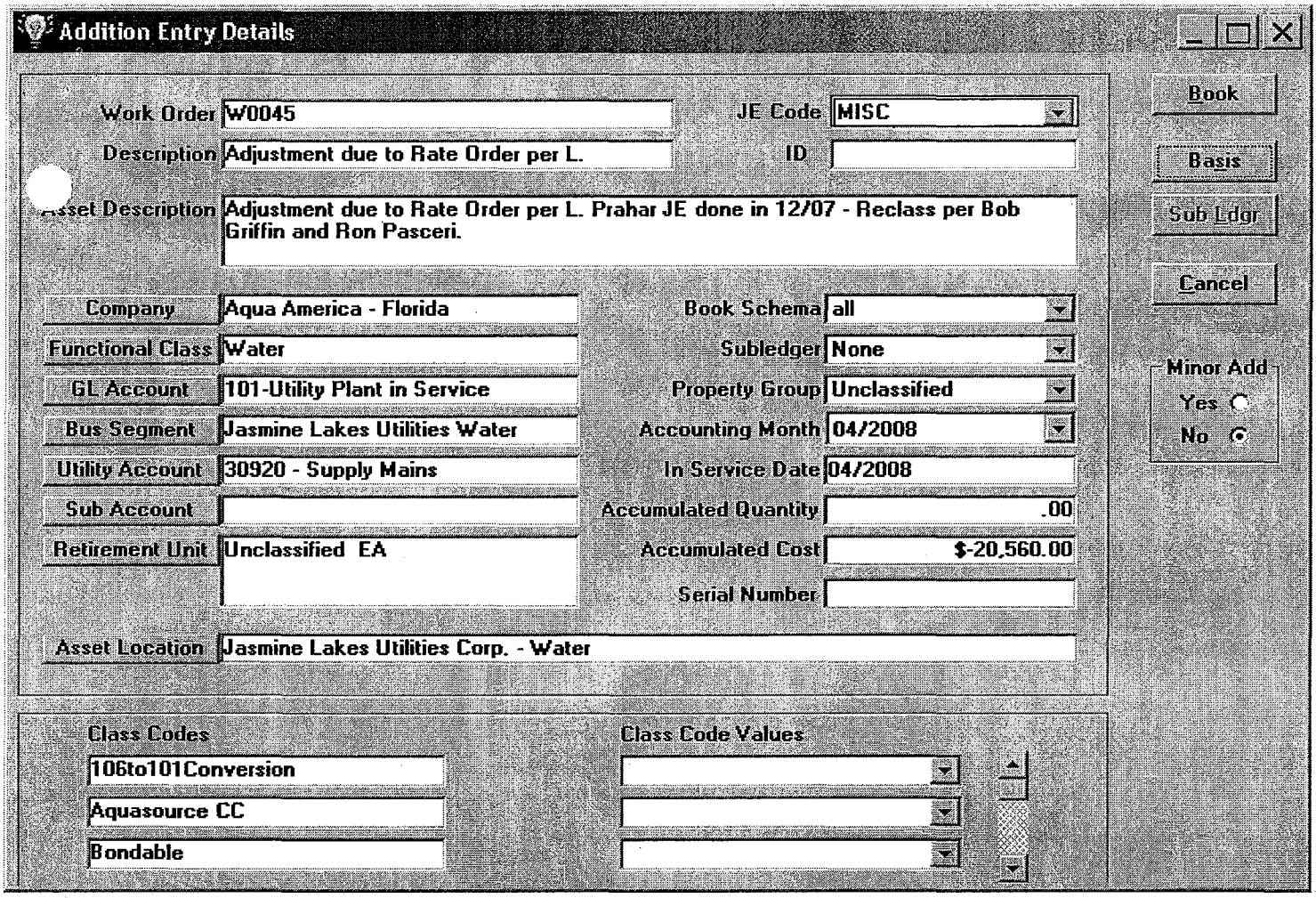
Amort. Of CIAC-Water	
Lake Josephine Docket No. 991001WU 6/30/99	5,912
Kings Cove Docket No. 981779WS 1/31/99	**(6,453)**
48 Estates Docket No. 981779WS 1/31/199	**2,608**
Summitt Chase Docket No. 981779WS 1/31/199	**227**
	2,294
Amort. Of CIAC-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	**(19,779)**
Summitt Chase Docket No. 981779WS 1/31/199	**(40,540)**
	(60,319)
Total Rate Base	(151,323)

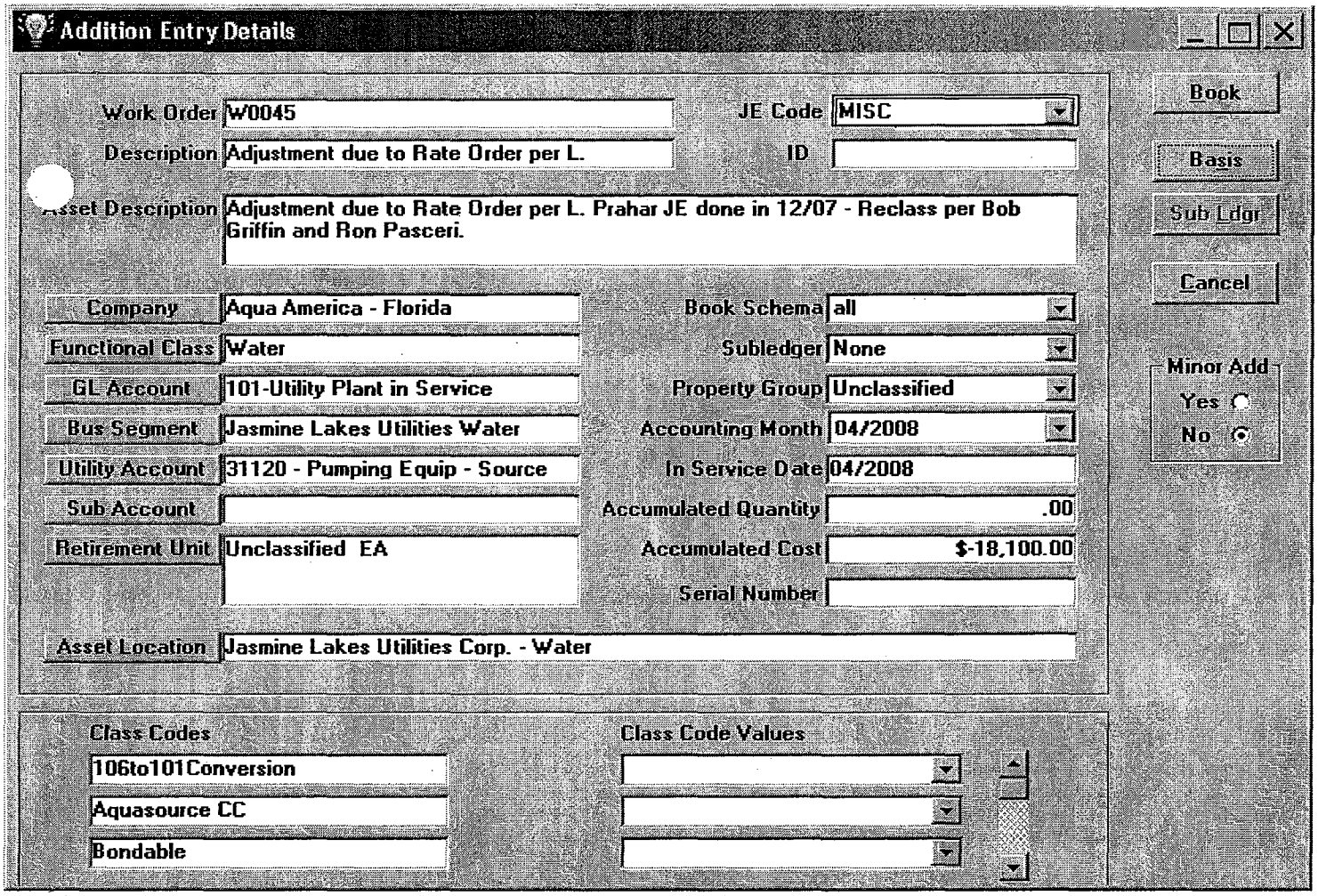

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

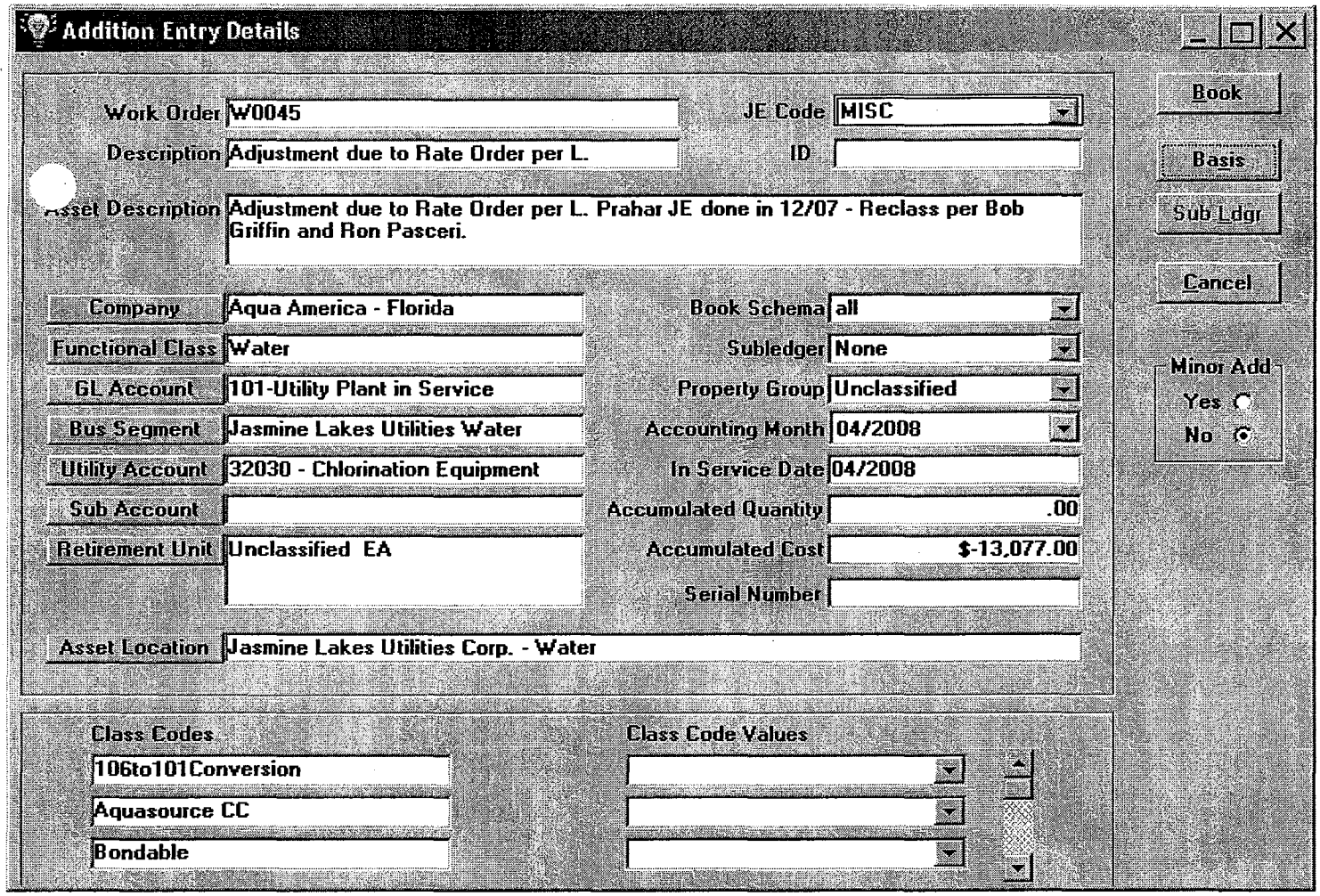

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
Adjustment due to Rate Order per L.
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

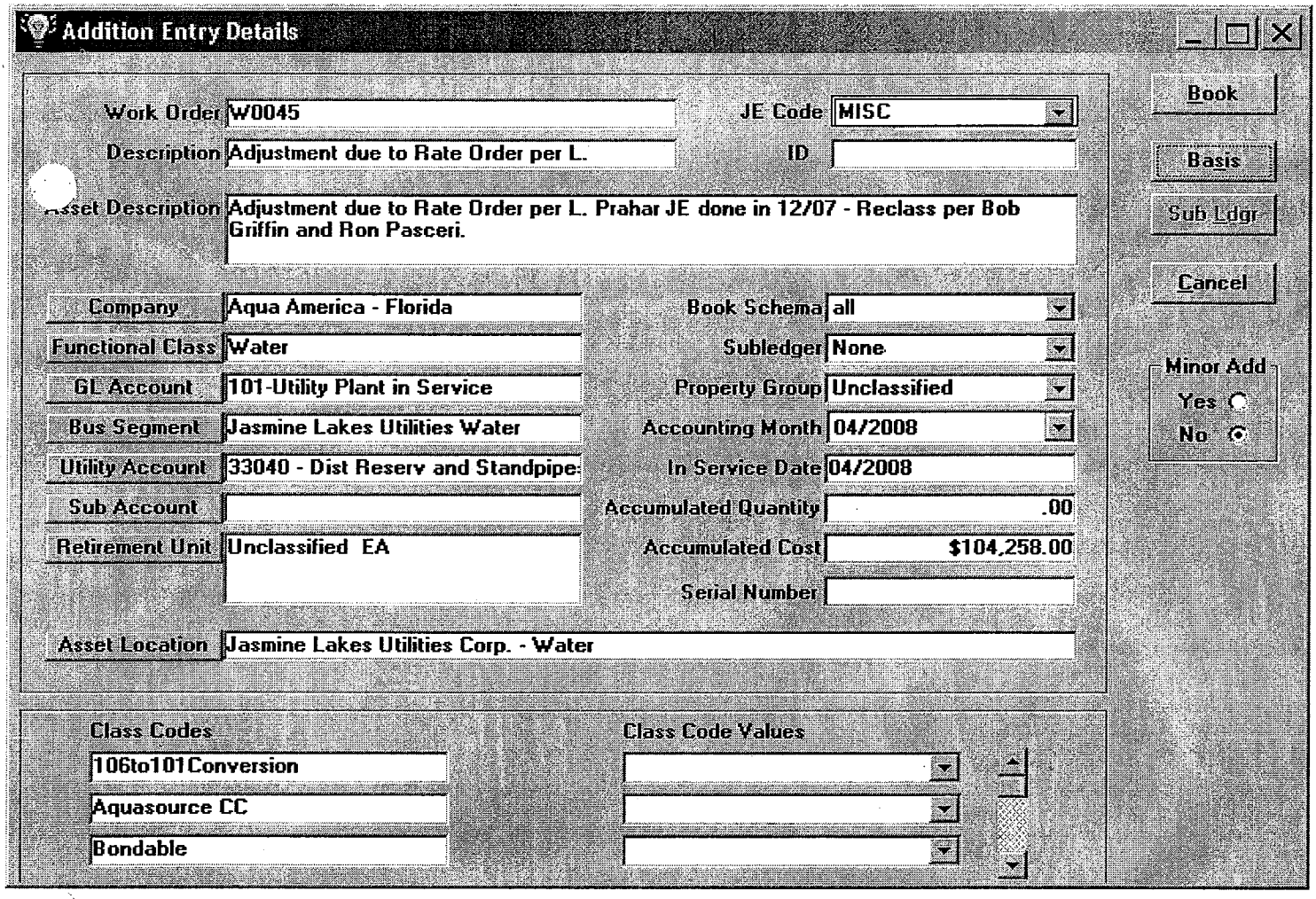

Addition Entry Details
Work Order W0045
JE Code MISC
Description Adjustment due to Rate Order per L.
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07 - Reclass per Bob Griffin and Ron Pasceri.
Book
Basis
Sub Ldgr
Cancel
Company Aqua America - Florida
Book Schema all
Functional 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
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
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
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
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 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)		✓ 104,258.00	(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) ✓ adj's to RB in PSC-93-1673-FOF-WS
(6,495) — adj RB to include negative aquisition 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 aquisition 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	(225,661)	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	$ 98,698	$ 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	(4,498)	(4,929)
D. To adj. acc. depr. for allocation to nonutility operations	397	295
E. To adj. negative acquisition adj. for amort.	162	281
	$ 94,759	$ (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 EQUITY	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST PER COMMISSION
1 LONG TERM DEBT	$ 478,106	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	17,627	3.07%	8.00%	0.25%	(13,880)	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	(13,680)	(13,680)
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	$ 341,583	$ 179,901	$ 520,486	$ (169,223)	$ 351,264	$ 87,935	$ 439,199
	OPERATING EXPENSES						25.03%	
2	OPERATION AND MAINTENANCE	$ 317,720	$ 117,139	$ 434,859	$ (69,398)	$ 365,461	$ 0	$ 365,461
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	$ 131,396	$ 488,528	$ (70,572)	$ 417,956	$ 3,957	$ 421,913
8	OPERATING INCOME	$ (15,549)	$ 47,505	$ 31,958	$ (98,650)	$ (66,692)	$ 83,978	$ 17,286
9	RATE BASE	$ 289,882	$ 301,499	$ 167,999				$ 167,999
	RATE OF RETURN	-5.36%	10.90%	-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. Revenue revenue increase utility contends is needed to achieve its revenue requirement	$ (188,037)	$ (310,062)
B. Adj. to remove fire protection overcharges	(1,185)	0
2. OPERATING EXPENSES	$ (189,222)	$ (310,062)
A. Remove wastewater expense related to sewer main maintenance	$ 0	$ (25,496)
B. Adj. to reflect purchased water cost at current county rate	(1,172)	0
C. Adj. legal costs	(5,672)	0
D. Adj. to reflect reduced exp. related to retirement of plant	(22,732)	0
E. Adj. to reflect out of parks and charitable expense	(1,536)	(45)
F. Adj. rate case expense	8,882	8,882
G. Adj. insurance expense	(10,401)	(10,400)
H. Adj. lease expense by 1/3	(2,306)	(2,306)
I. Adj. central service expense	(3,244)	(8,728)
J. Adj. miscellaneous expense	(99)	(99)
K. Adj. officer salary by 1/3	(12,417)	(12,417)
L. Adj. benefits related to reduction to officer's salary	(7,153)	(7,153)
M. Adj. for transactions regular not done	(923)	(923)
N. Adj. for allocation to nonutility operations	(9,117)	(8,083)
	$ (66,398)	$ (84,726)
3. DEPRECIATION		
A. Adj. to reduce depreciation for retired assets	$ (5,045)	$ 0
B. Adj. to reduce depr. for remaked sludge dewatering equip.	0	(4,139)
C. Adj. to correct depr. exp. for incorrect retire. of tractor	208	203
D. Adj. to correct depr. exp. for allocation to nonutility ops.	(50)	(67)
E. Adj. for amort. of acq. adj.	(162)	(291)
	$ (5,056)	$ (4,289)
4. AMORTIZATION		
A. Amortization of loss on retired assets	$ 14,555	$ 0
5. TAXES OTHER THAN INCOME TAXES		
A. Remove provision for added RAF taxes	$ (7,542)	$ (13,354)
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)	$ (13,354)
6. OPERATING REVENUES		
A. Additional revenues to achieve revenue requirement	$ 87,933	$ 216,033
7. TAXES OTHER THAN INCOME TAXES		
A. Adjustment for RAF taxes	$ 3,557	$ 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	$ 310,062	$ 436,061	$ (310,062)	$ 125,979	$ 216,033	$ 342,012
OPERATING EXPENSES						171.48%	
2 OPERATION AND MAINTENANCE	$ 171,879	$ 117,996	$ 289,865	$ (64,726)	$ 225,139	$ 0	$ 225,139
3 DEPRECIATION	20,248	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)	$ 156,338	$ 65,988	$ (227,114)	$ (161,146)	$ 206,311	$ 45,165
9 RATE BASE	$ 625,867	$	622,532	$	436,860	$	436,860
RATE OF RETURN	-14.44%		10.60%		-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	$25.86	$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	$3.59	$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	$19.81	$21.87	$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	$8.08	$14.57	$10.85	$9.49
Gallonage Charge per 1,000 G.	$0.77	$1.78	$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	$8.08	$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	$1.78	$2.49	$3.25	$2.88
			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

F n: 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.

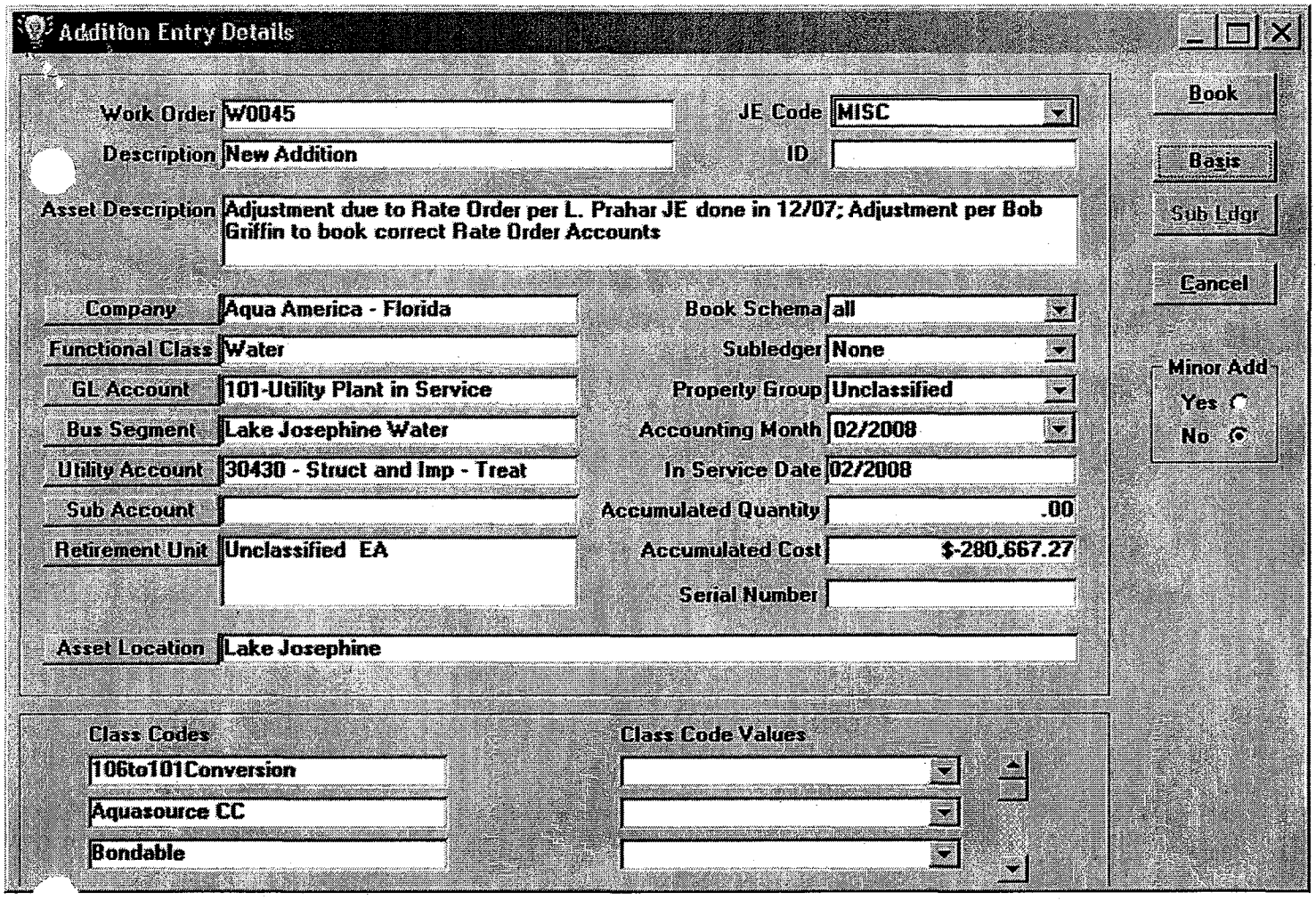
3. See attached file. There is a PowerPlant adjustment to Kings Cove water and wastewater in February 2008 that should be pushed back to 2007.

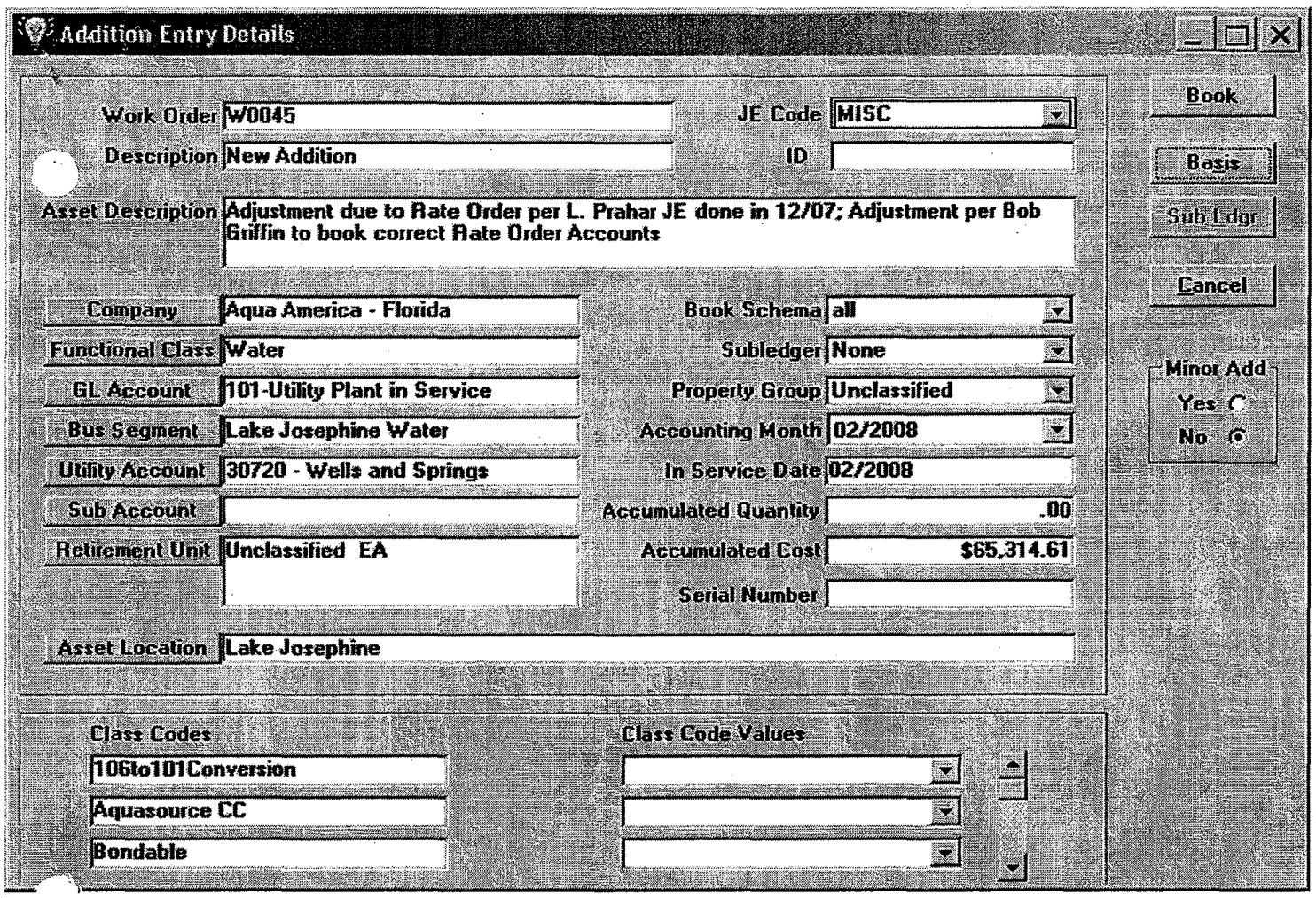
4. attached file. Summitt Chase Water-The Fla rate case audit report showed the entire ($26,084) UPIS adjustment going to one account, 30330. In reality, the original Rate Order spread the UPIS adjustment over three accounts. This adjustment, which will be made in PowerPlant in February 2008, should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

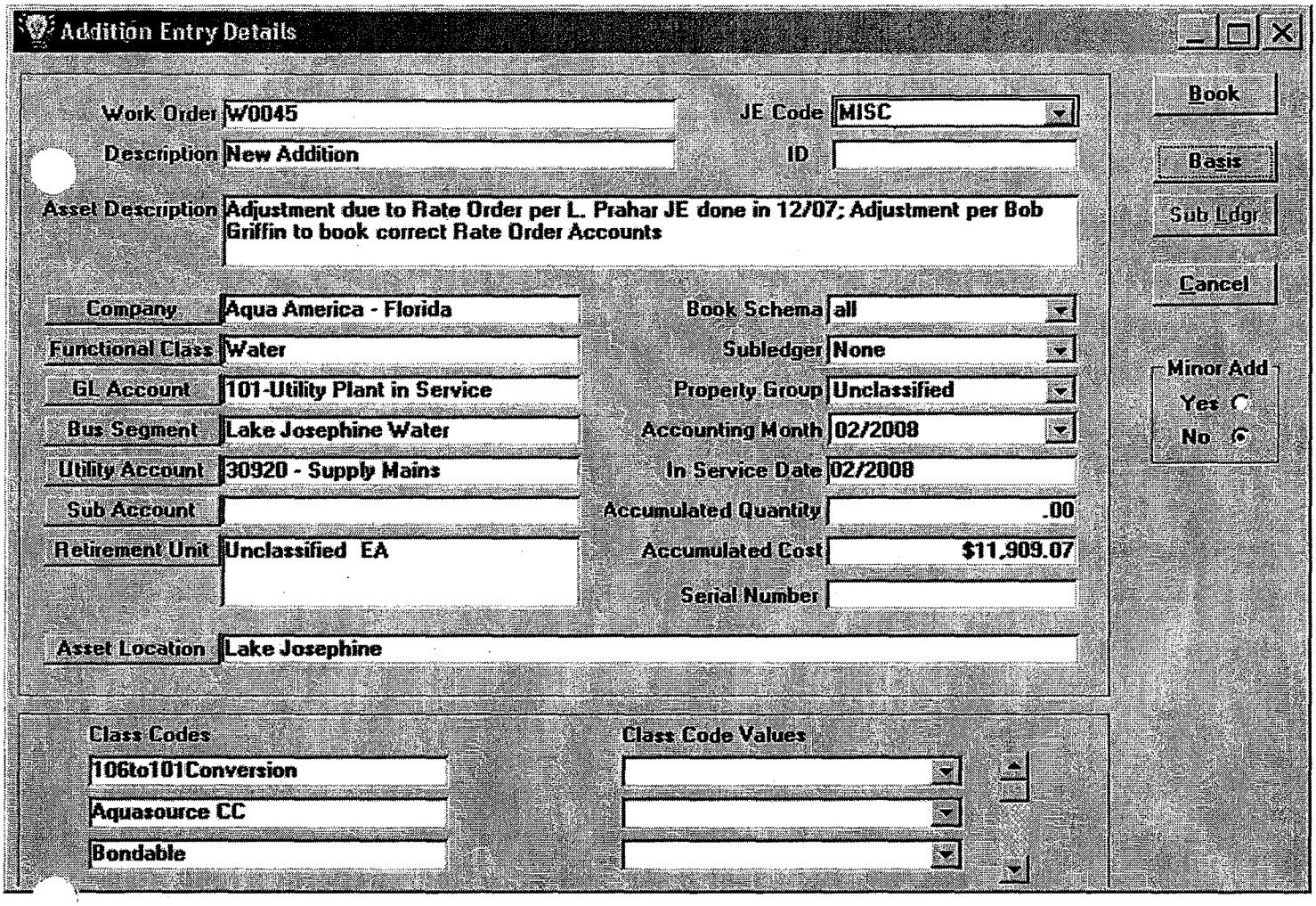
5. See attached file. Kings Cove WW-The $75 adjustment from December 2007 was made in PowerPlant to the wrong account. This adjustment, which will be made in PowerPlant in February 2008, should be pushed back to 2007.

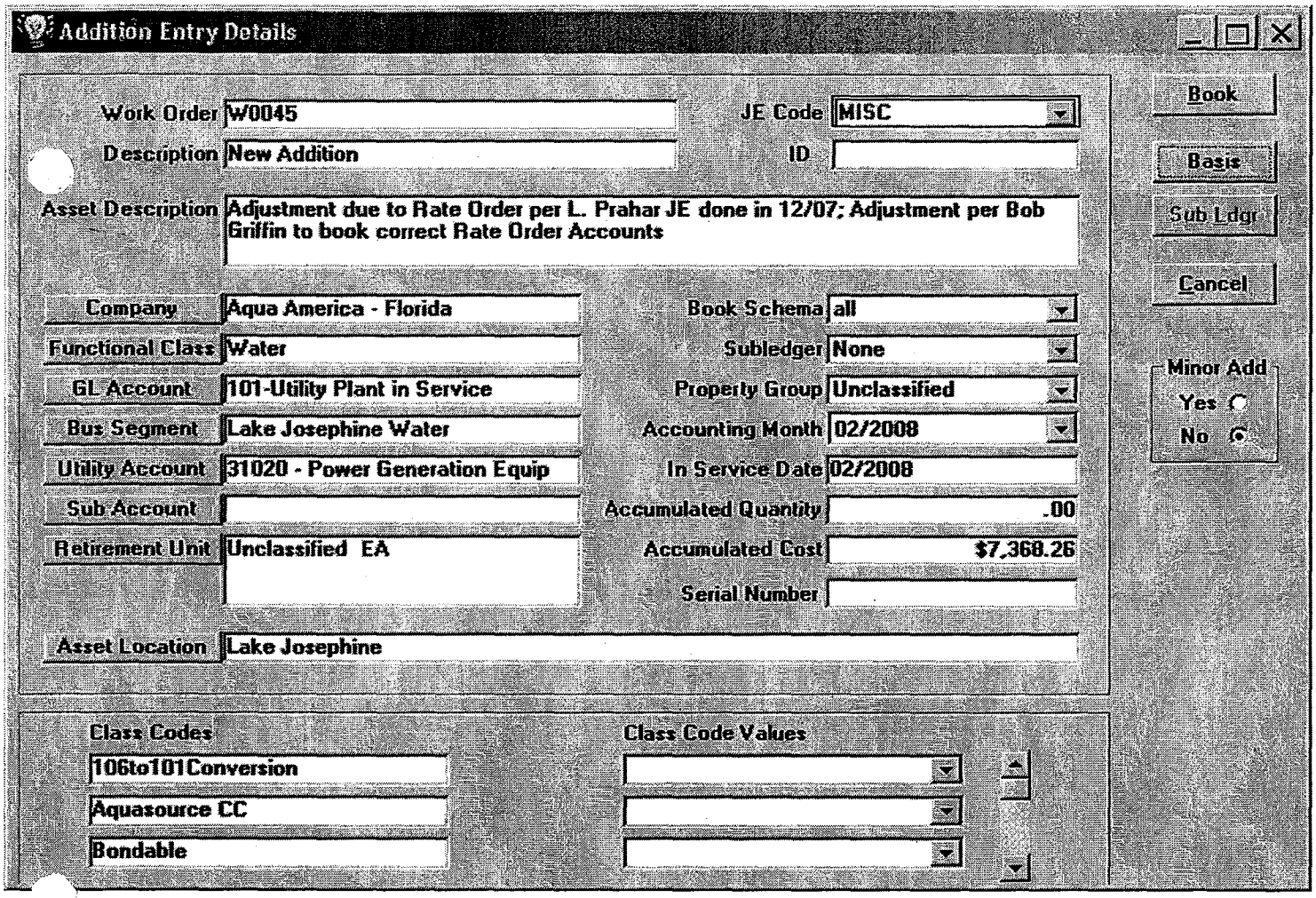
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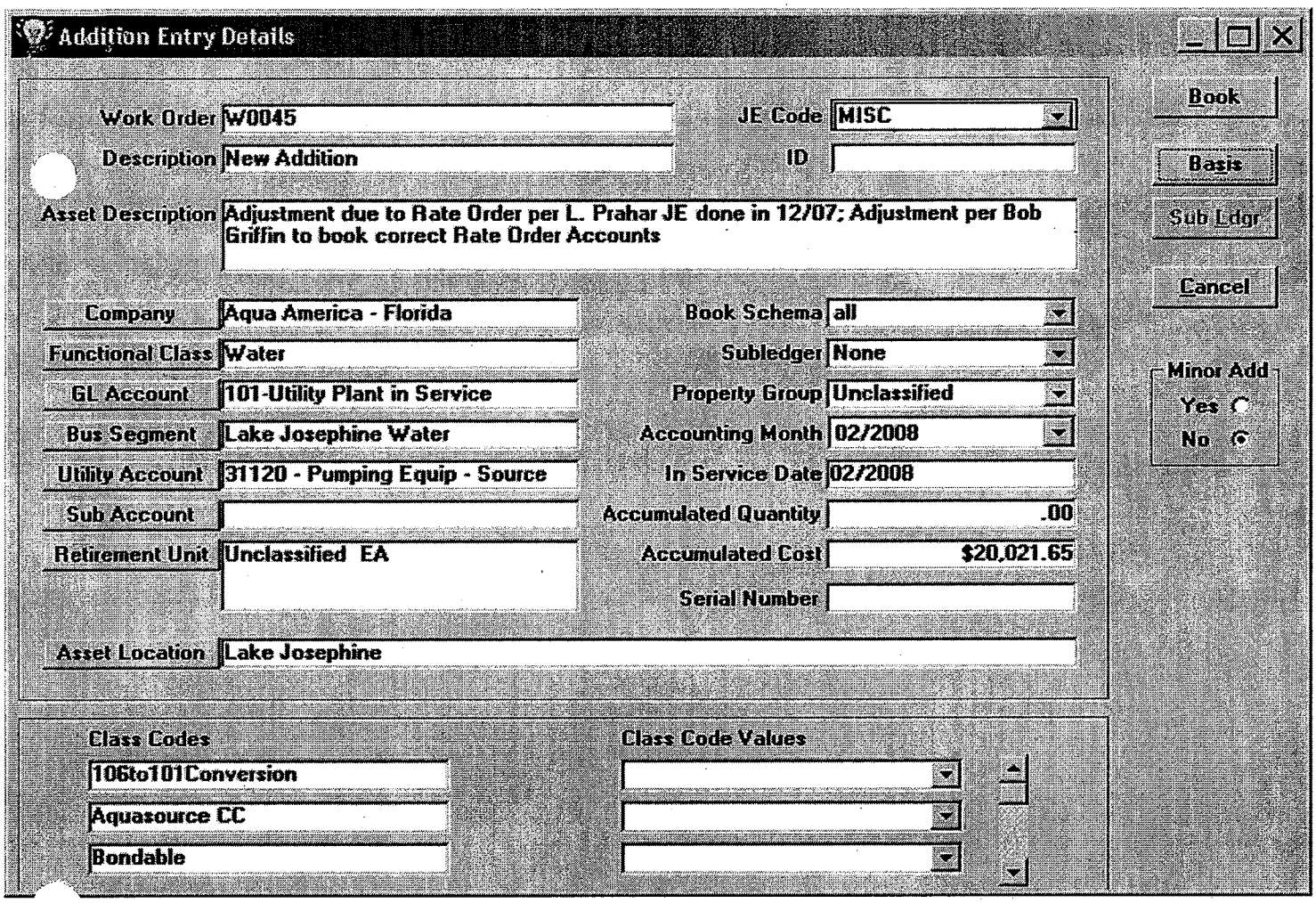
Ron, Meghan, and I will phone you this morning to ensure that we're all on the same page. Thanks.

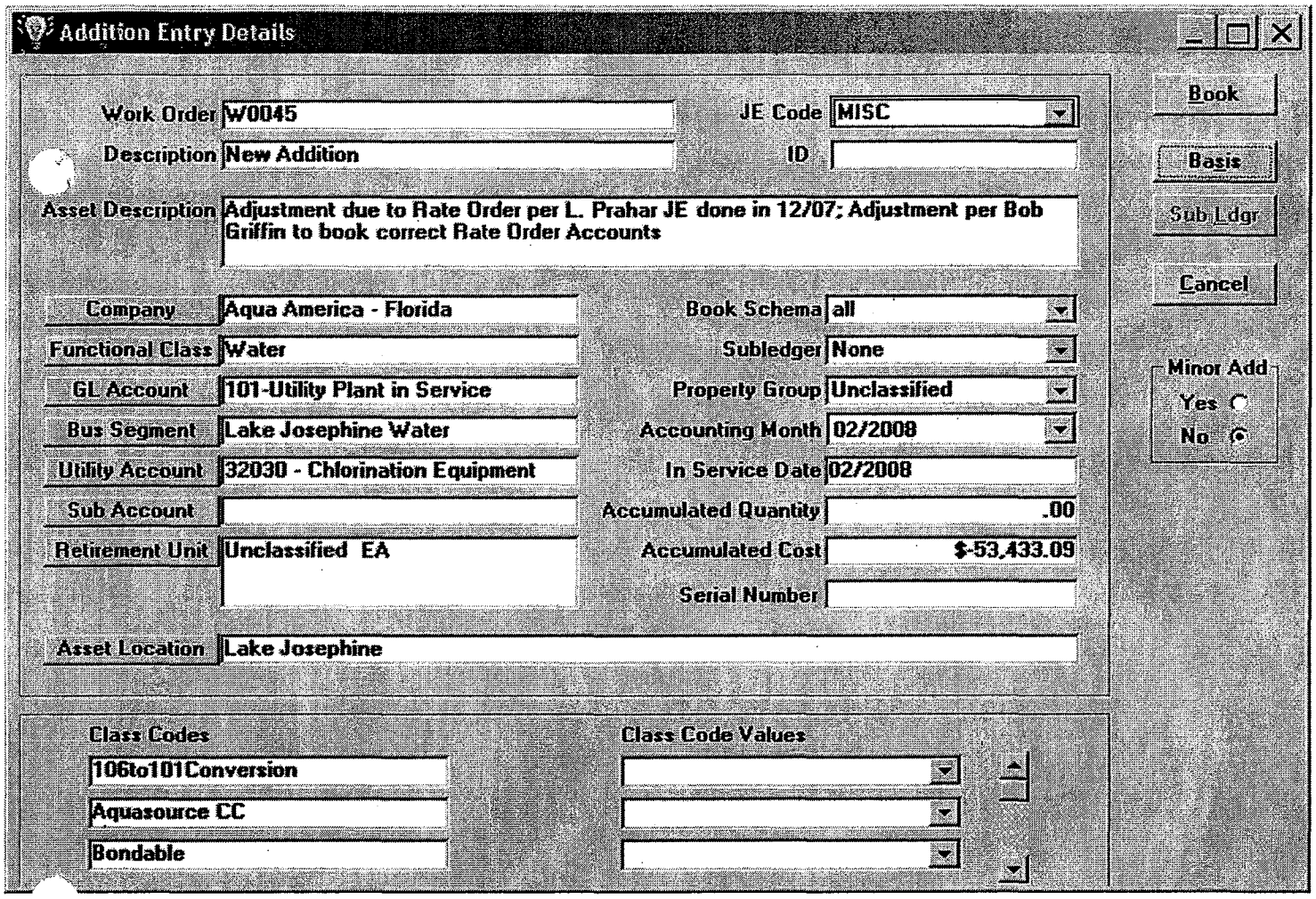

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

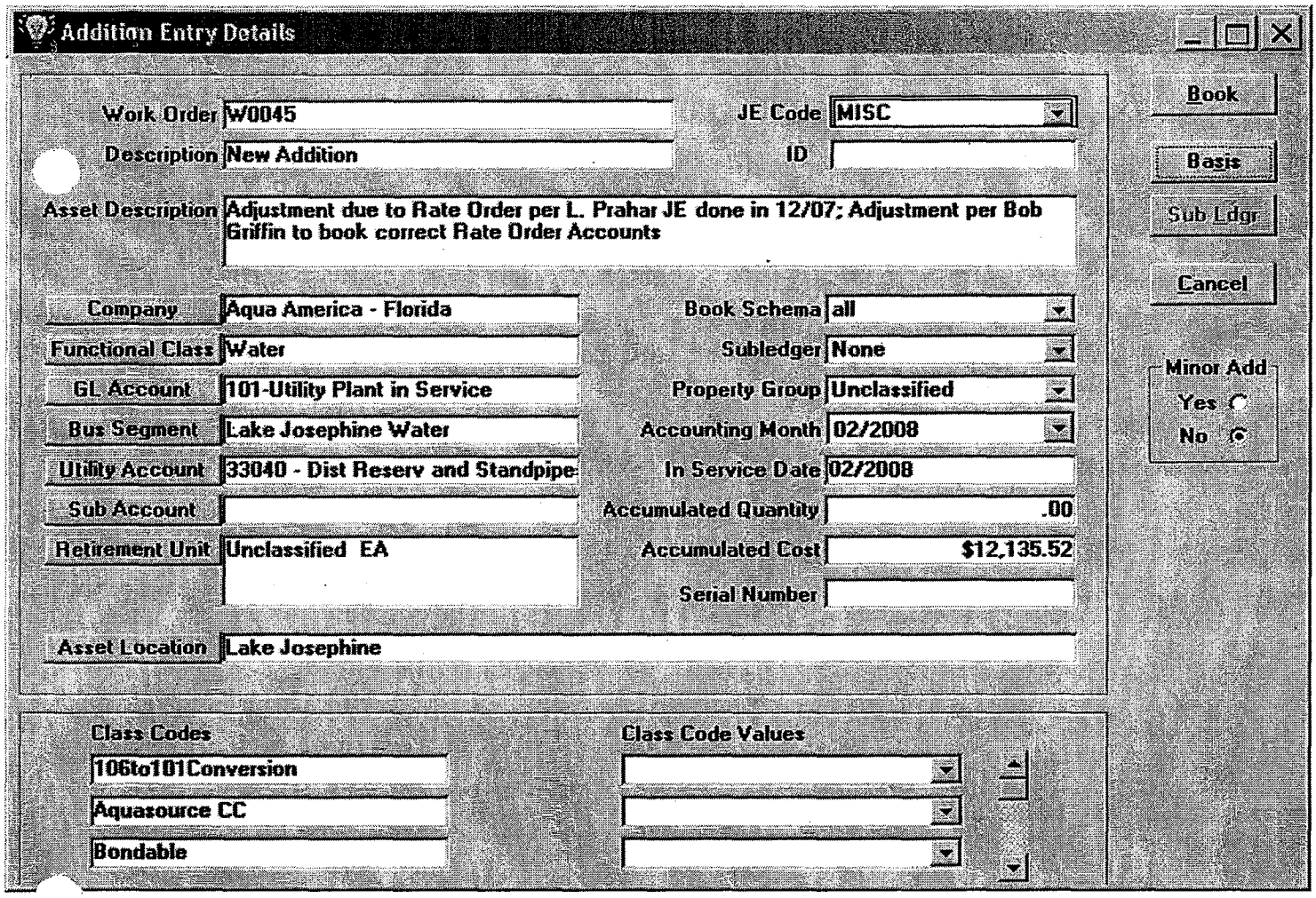

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W0045
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New Addition
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Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
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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

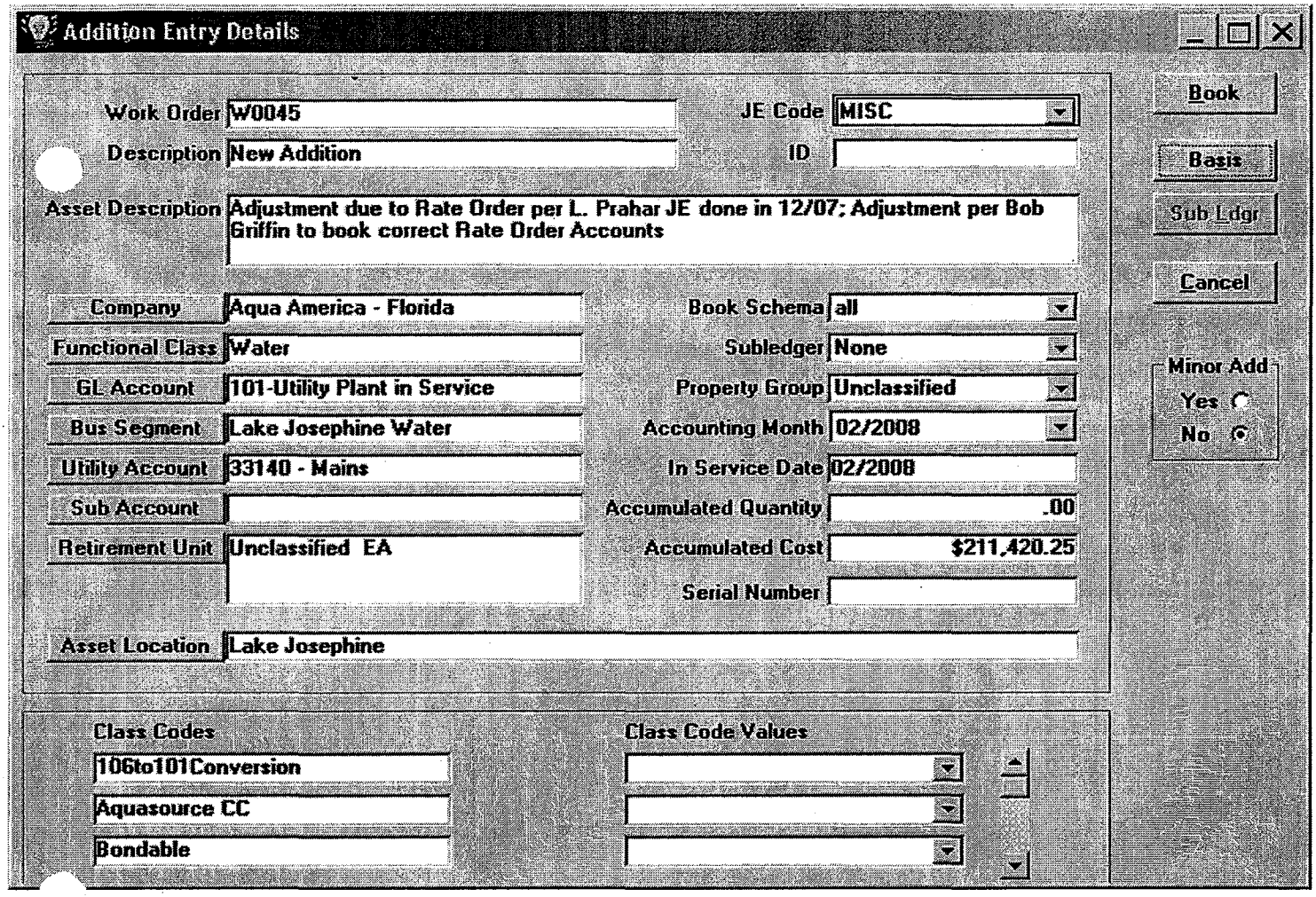

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

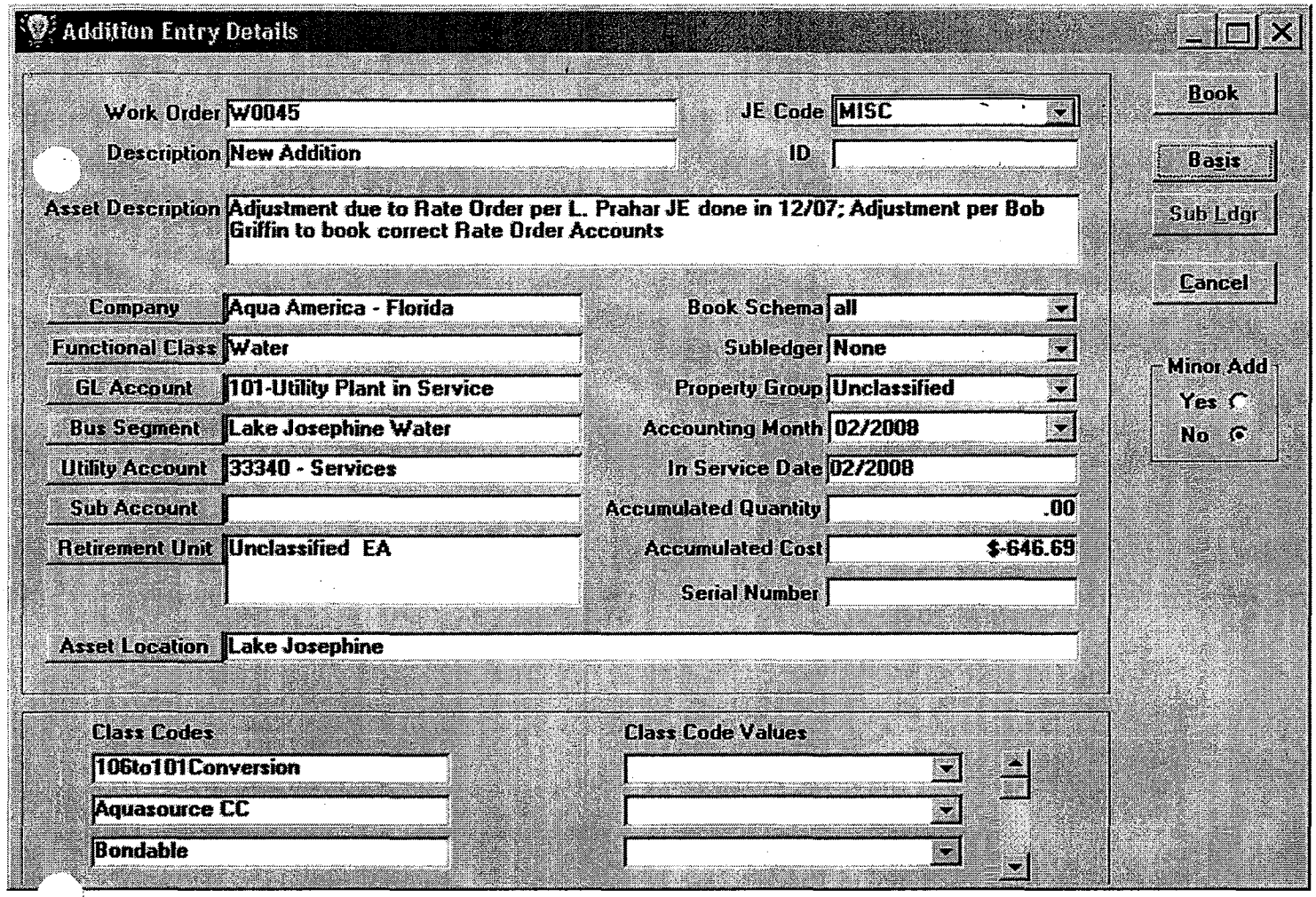

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

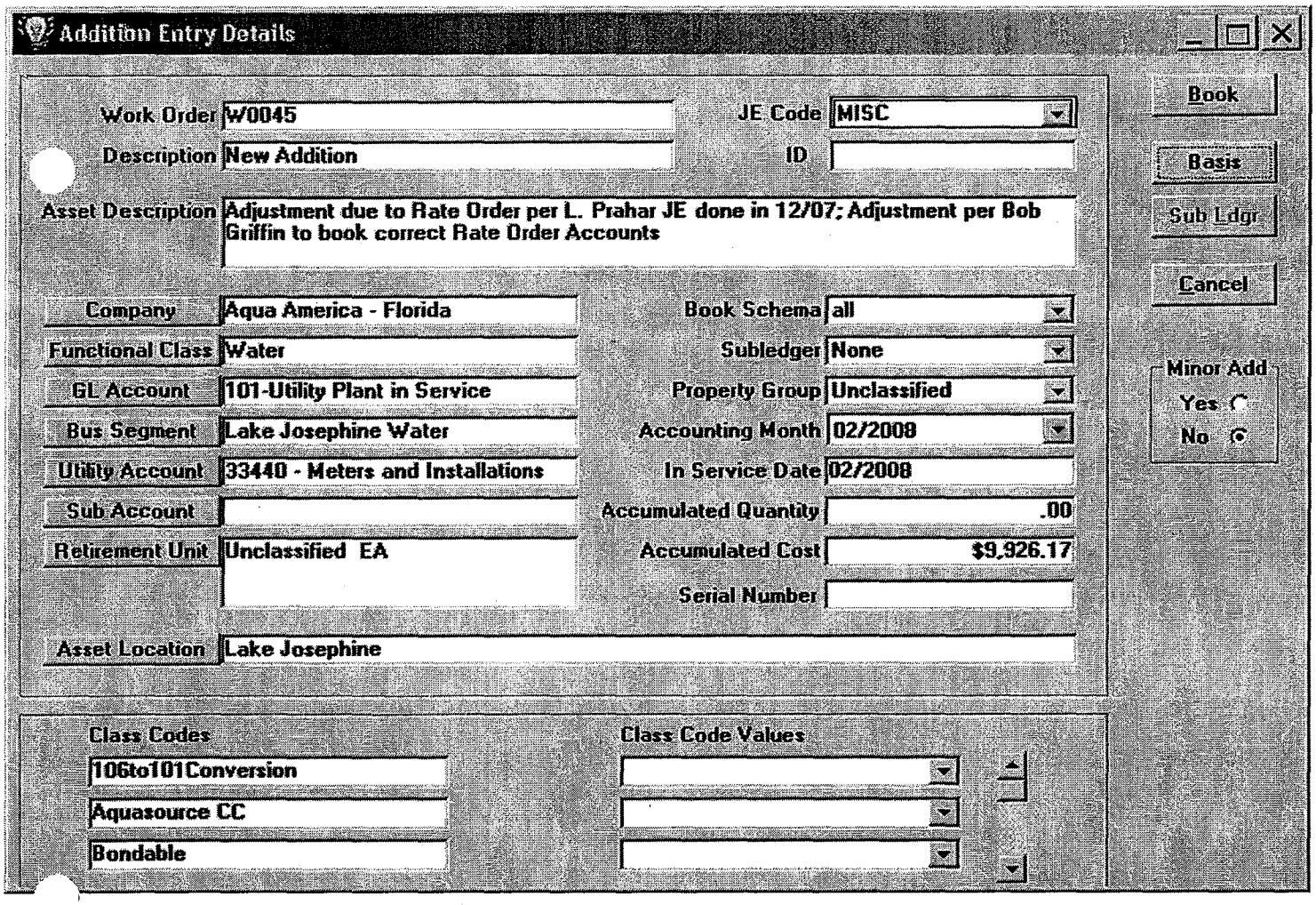

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger 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

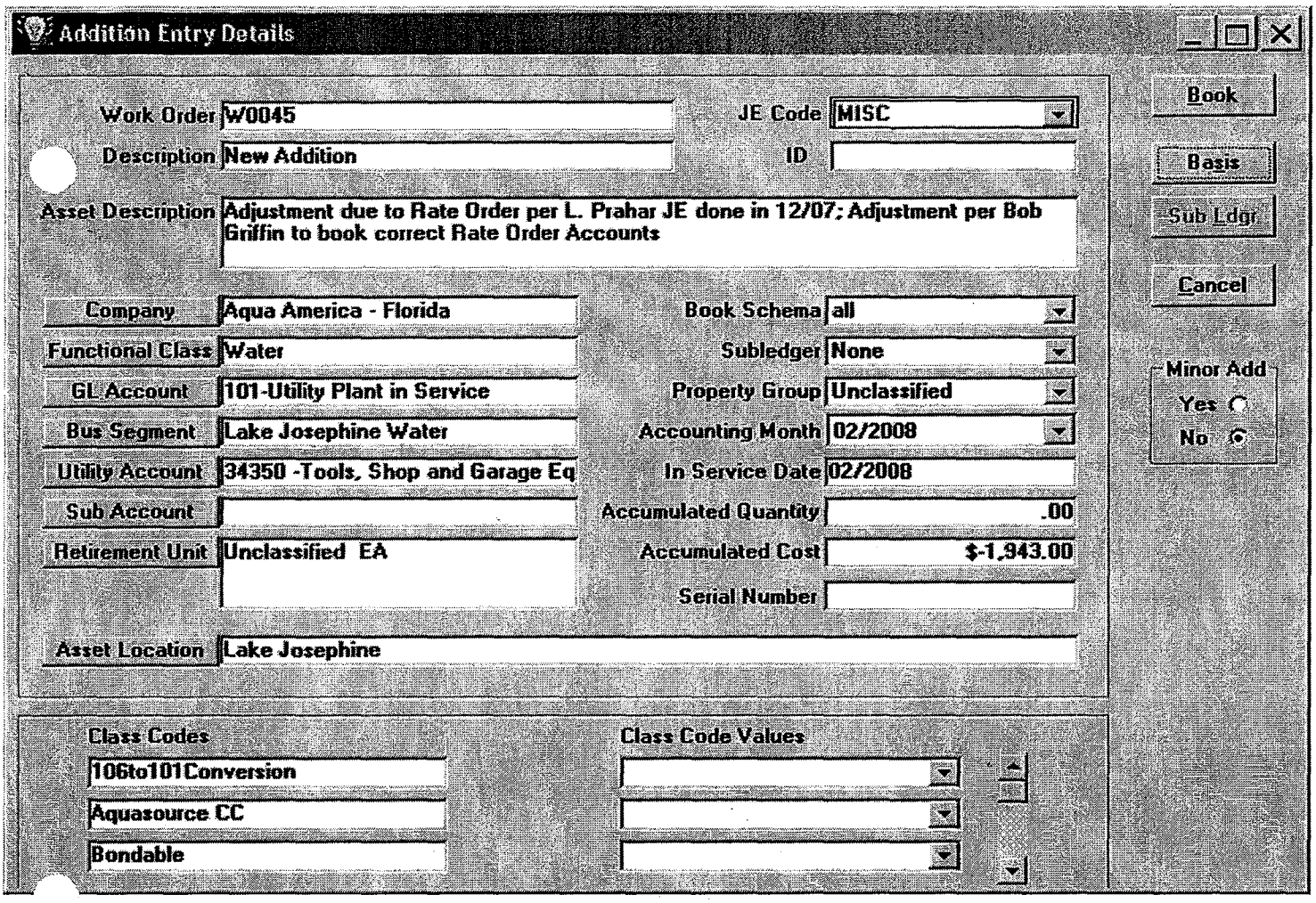

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger 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

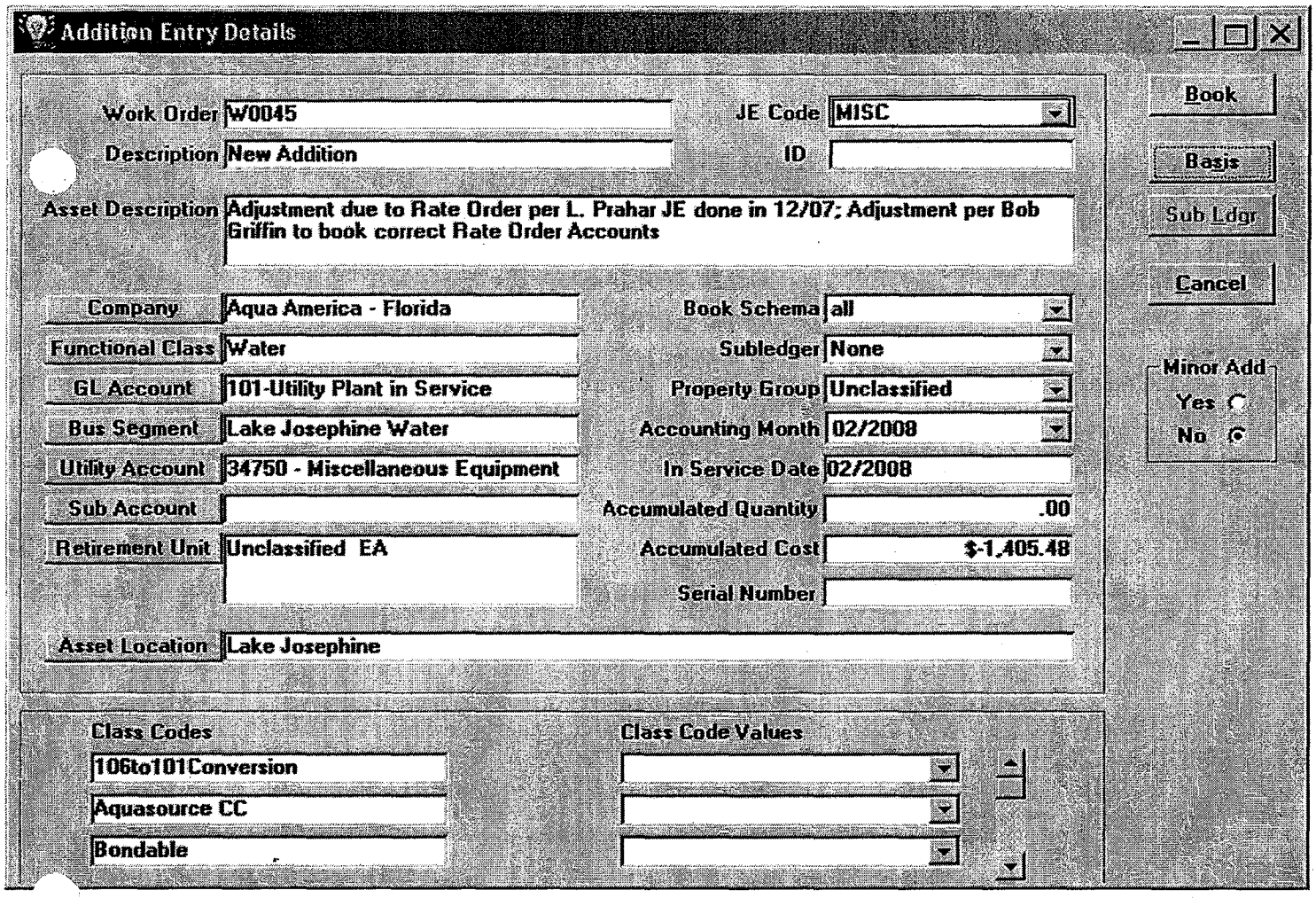

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

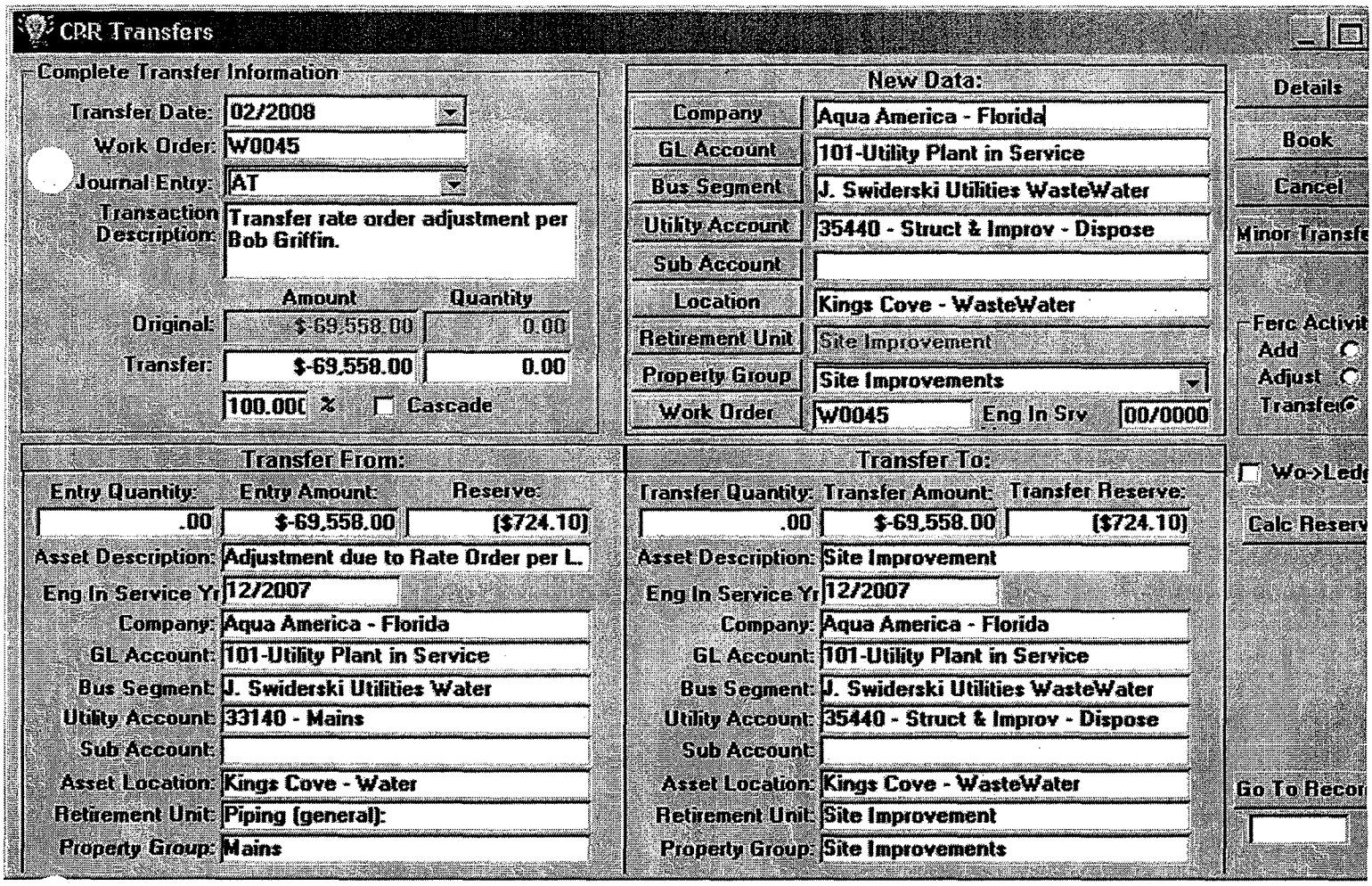

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

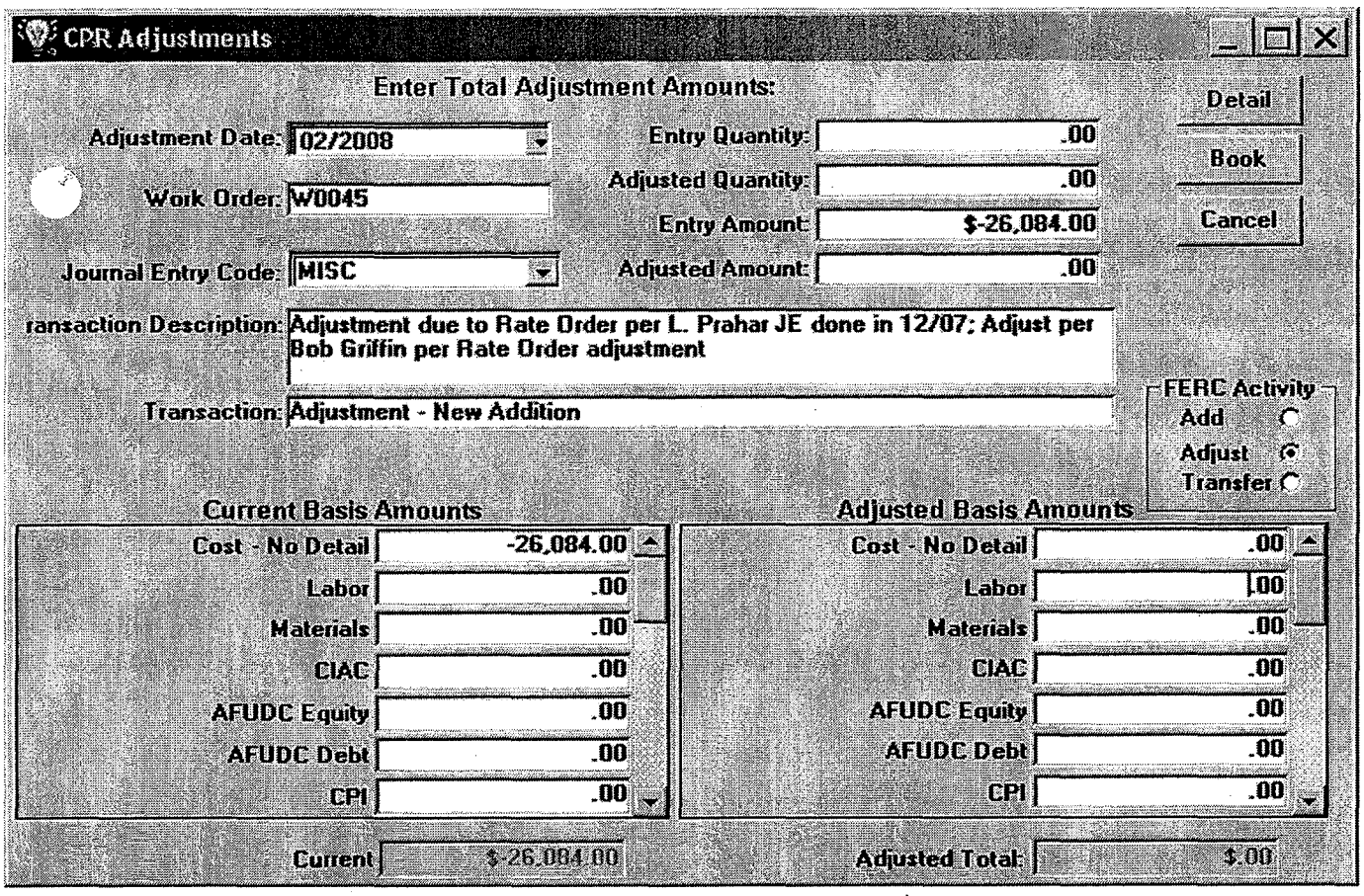

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger 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

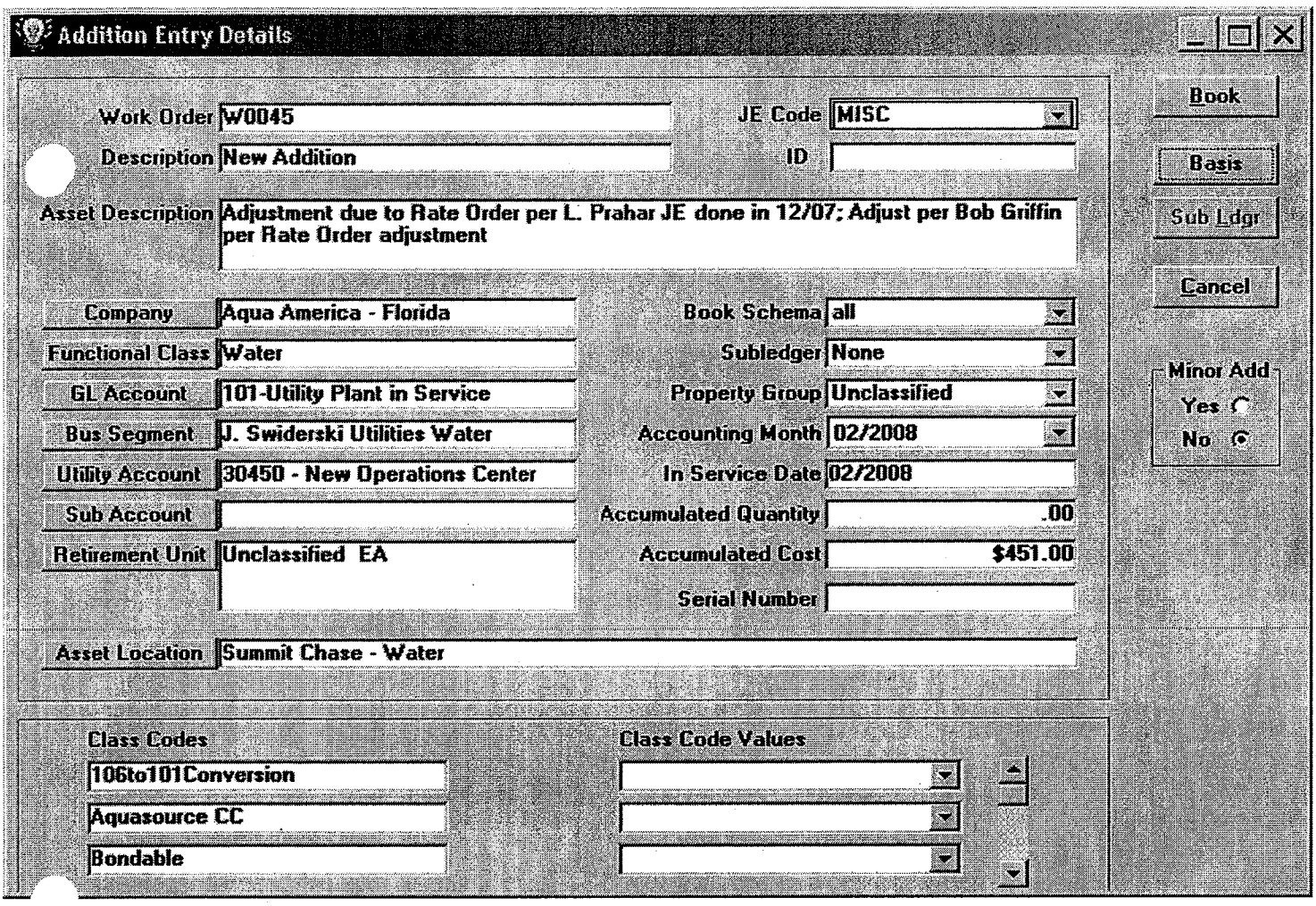

Addition Entry Details
Work Order
W0045
JE Code
MISC
Description
New Addition
ID
Asset Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company
Aqua America - Florida
Book Schema
all
Functional Class
Water
Subledger
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

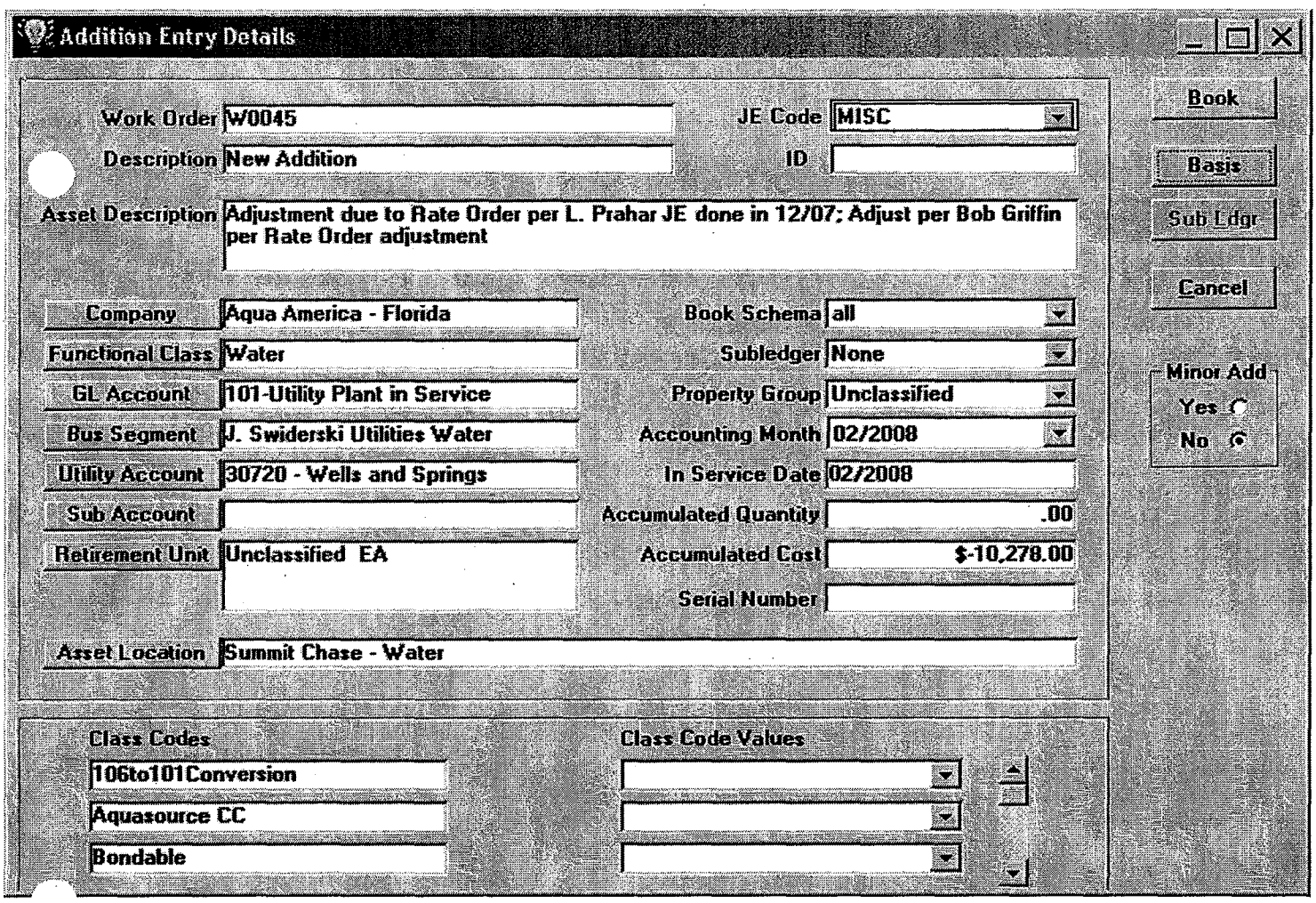

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger 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

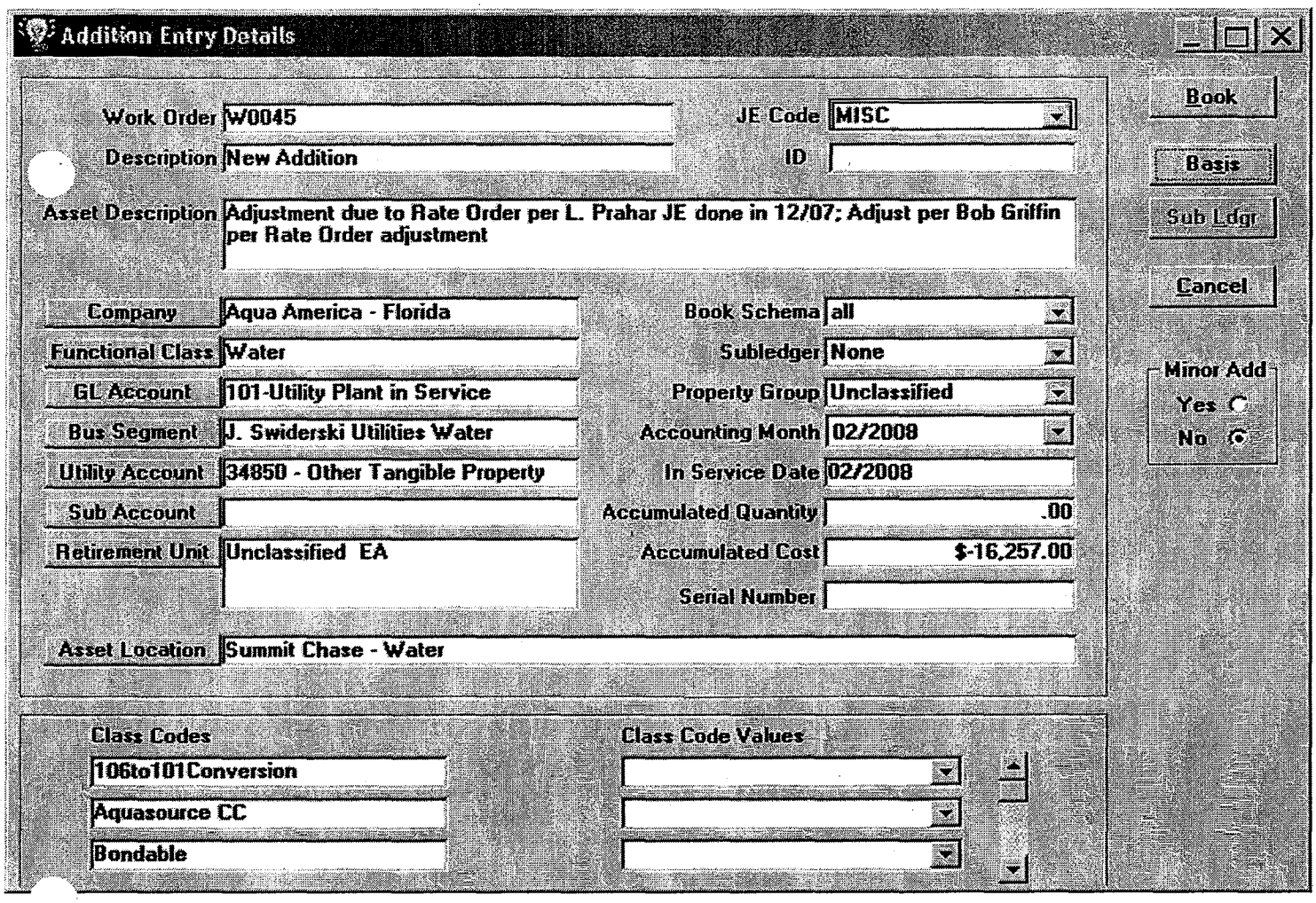

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjustment per Bob Griffin to book correct Rate Order Accounts
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger 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

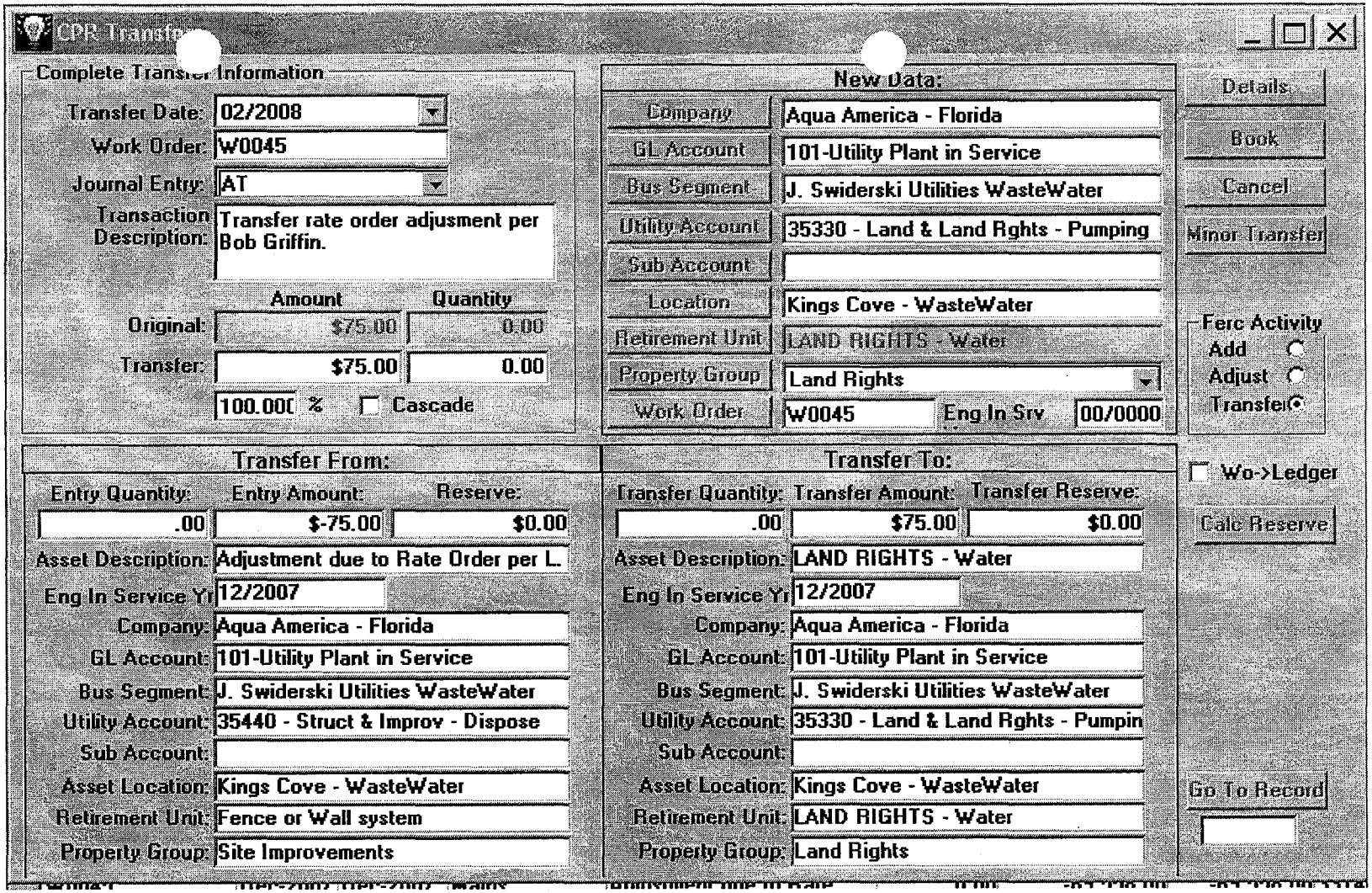

CRR Transfers
Complete Transfer Information
Transfer Date: 02/2008
Work Order: W0045
Journal Entry: AT
Transaction Description: Transfer rate order adjustment per Bob Griffin.
Amount
Quantity
Original: $-69,558.00 0.00
Transfer: $-69,558.00 0.00
100.000 % Cascade
New Data:
Company: Aqua America - Florida
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

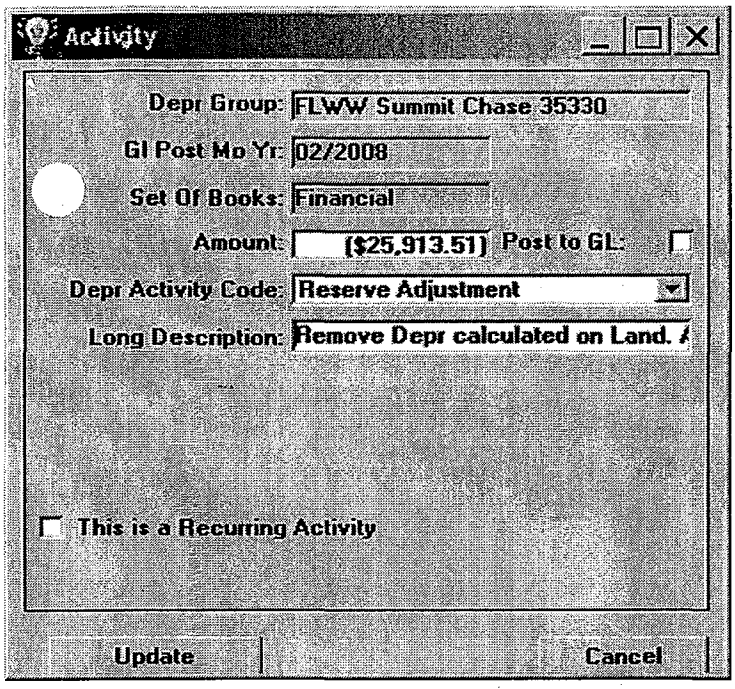

CPR Adjustments
Enter Total Adjustment Amounts:
Detail
Book
Cancel
Adjustment Date: 02/2008
Work Order: W0045
Journal Entry Code: MISC
Entry Quantity: .00
Adjusted Quantity: .00
Entry Amount: $-26,084.00
Adjusted Amount: .00
ransaction Description: Adjustment due to Rate Order per L. Prahar JE done in 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
Current $-26,084.00
Adjusted Basis Amounts
Cost - No Detail .00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Adjusted Total: $.00

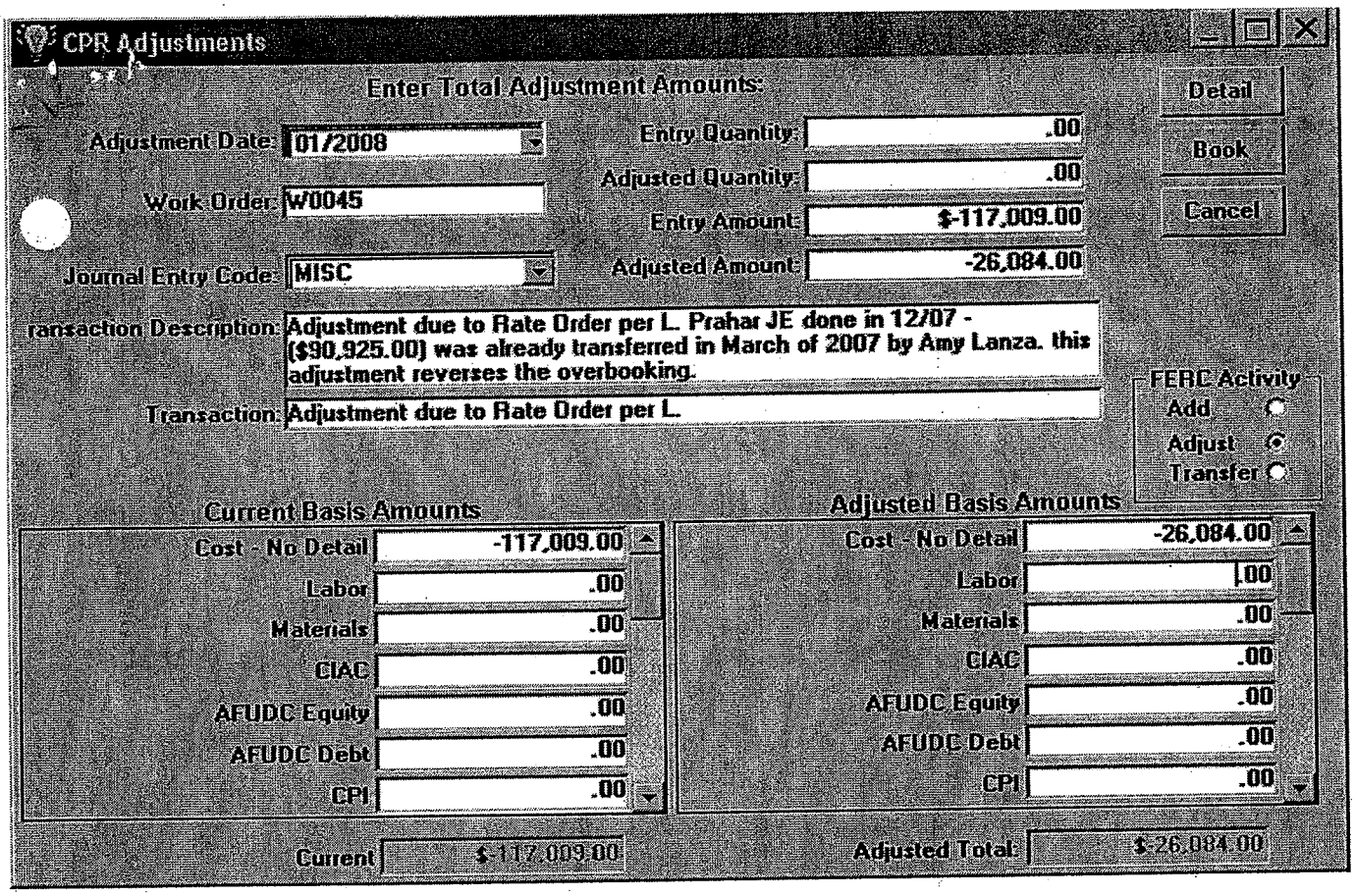

Addition Entry Details
Work Order W0045
JE Code MISC
Description New Addition
ID
Asset Description Adjustment due to Rate Order per L. Prahar JE done in 12/07; Adjust per Bob Griffin per Rate Order adjustment
Company Aqua America - Florida
Book Schema all
Functional Class Water
Subledger None
GL Account 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
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
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
Book
Basis
Sub Ldgr
Cancel
Minor Add
Yes
No
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable


CPR Transfer
Complete Transfer Information
Transfer Date: 02/2008
Work Order: W0045
Journal Entry: AT
Transaction Description: Transfer rate order adjusment per Bob Griffin.
Amount
Quantity
Original: $75.00 0.00
Transfer: $75.00 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: 35330 - Land & Land Rghts - Pumping
Sub Account:
Location: Kings Cove - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Work Order: W0045 Eng In Srv: 00/0000
Details
Book
Cancel
Minor Transfer
Ferc Activity
Add
Adjust
Transfer
Transfer From:
Entry Quantity: .00
Entry Amount: $-75.00
Reserve: $0.00
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 WasteWater
Utility Account: 35440 - Struct & Improv - Dispose
Sub Account:
Asset Location: Kings Cove - WasteWater
Retirement Unit: Fence or Wall system
Property Group: Site Improvements
Transfer To:
Transfer Quantity: .00
Transfer Amount: $75.00
Transfer Reserve: $0.00
Asset Description: LAND RIGHTS - Water
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: 35330 - Land & Land Rghts - Pumpin
Sub Account:
Asset Location: Kings Cove - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Wo->Ledger
Calc Reserve
Go To Record


Activity
Depr Group: FLWW Summit Chase 35330
GI Post Mo Yr: 02/2008
Set Of Books: Financial
Amount: ($25,913.51) Post to GL:
Depr Activity Code: Reserve Adjustment
Long Description: Remove Depr calculated on Land. A
This is a Recurring Activity
Update
Cancel


CPR Adjustments
Enter Total Adjustment Amounts:
Detail
Book
Cancel
Adjustment Date: 01/2008
Work Order: W0045
Journal Entry Code: MISC
Entry Quantity: .00
Adjusted Quantity: .00
Entry Amount: $-117,009.00
Adjusted Amount: -26,084.00
ransaction Description: Adjustment due to Rate Order per L. Prahar JE done in 12/07 - ($90,925.00) was already transferred in March of 2007 by Amy Lanza. this adjustment reverses the overbooking.
Transaction: Adjustment due to Rate Order per L.
FERC Activity
Add
Adjust
Transfer
Current Basis Amounts
Cost - No Detail -117,009.00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Current $-117,009.00
Adjusted Basis Amounts
Cost - No Detail -26,084.00
Labor .00
Materials .00
CIAC .00
AFUDC Equity .00
AFUDC Debt .00
CPI .00
Adjusted Total: $-26,084.00

GL240 Date: 02/0_ 8 JOB SUBMISSION PARAMETERS
Time: 17:07

User Name: foxm
Job Name : GL240
Step Nbr : 1

```
**********************************************************************************
*              Company:   33          AQUA FLORIDA INC.        USD                *
*   -or- Company Group:                                                          *
**********************************************************************************
*     Main                                                                       *
*                                                                                *
*               System: GL            General Ledger                           *
*          Fiscal Year: 2008                                                     *
*              Periods:  1  -   1                                                *
*                                                                                *
*       N       22                                                               *
*                                                                                *
*                                                                                *
*             JE Type:                                                           *
*           JE Status: A             All                                       *
*           Hold Code:                                                           *
**********************************************************************************
*  Print Options                                                                 *
*                                                                                *
*            Operator:                                                           *
*            Comments: Y             Yes                                       *
*      Addl Attributes: N            No                                        *
*        User Analysis: N            No                                        *
*   Rpt Currency,Style: B            Base            Standard                  *
*                                                                                *
*                                                                                *
*                                                                                *
**********************************************************************************
```

Reclass / Correct Summit
Chase WA + WW

2/5/08

********** Report Totals **********

*** Totals For Report, source code JE

	Debits	Credits	Difference
Base	181,850.00	181,850.00	0.00
Reverse	0.00	0.00	0.00
Entered	181,850.00	181,850.00	0.00
Unit	0.00	0.00	0.00

*** Totals For Report

	Debits	Credits	Difference
Base	181,850.00	181,850.00	0.00
Reverse	0.00	0.00	0.00
Entered	181,850.00	181,850.00	0.00
Unit	0.00	0.00	0.00

Journal Entry #65 N in period 12 in FL was created to move what was thought to be an overbooking of plant to non-utility property for rate case purposes.
It was first thought that the $90,925 debit to plant was offset by Other Paid-In Capital in company 33 in Leslie Prahar's journal entry GL 4 N.
However it was discovered that the $90,925 debit to plant in Summit Chase WW was offset by ($90,925) imbedded in ($117,009) credit to Summit Chase WA in GL 4 N.
Upon further investigation, Amy Lanza had actually recorded this reclass in March 2007 at the direction of Bob Griffin.
Amy had transferred the assets in Power Plant and created the journal entry in Lawson.
Leslie's journal entry had actually duplicated this reclass.
The two entries below reverse GL 65 N and reverse the additional reclass between WW and WA.
Power Plant also needs to be adjusted.
The ($117,009) asset that was added to Summit Chase Water must be adjusted to ($26,084) and any depreciation calculated reversed.
**Please note that no depreciation needs to be reversed as this asset effect Land 30330 upon which no depreciation is calculated.

Reversing Journal Entry for GL 65 N

33	6396	300000	$90,925.00		Summit Chase WW
33	6396	121000		$(90,925.00)	Summit Chase WW

Correcting Journal Entry for GL 4 N

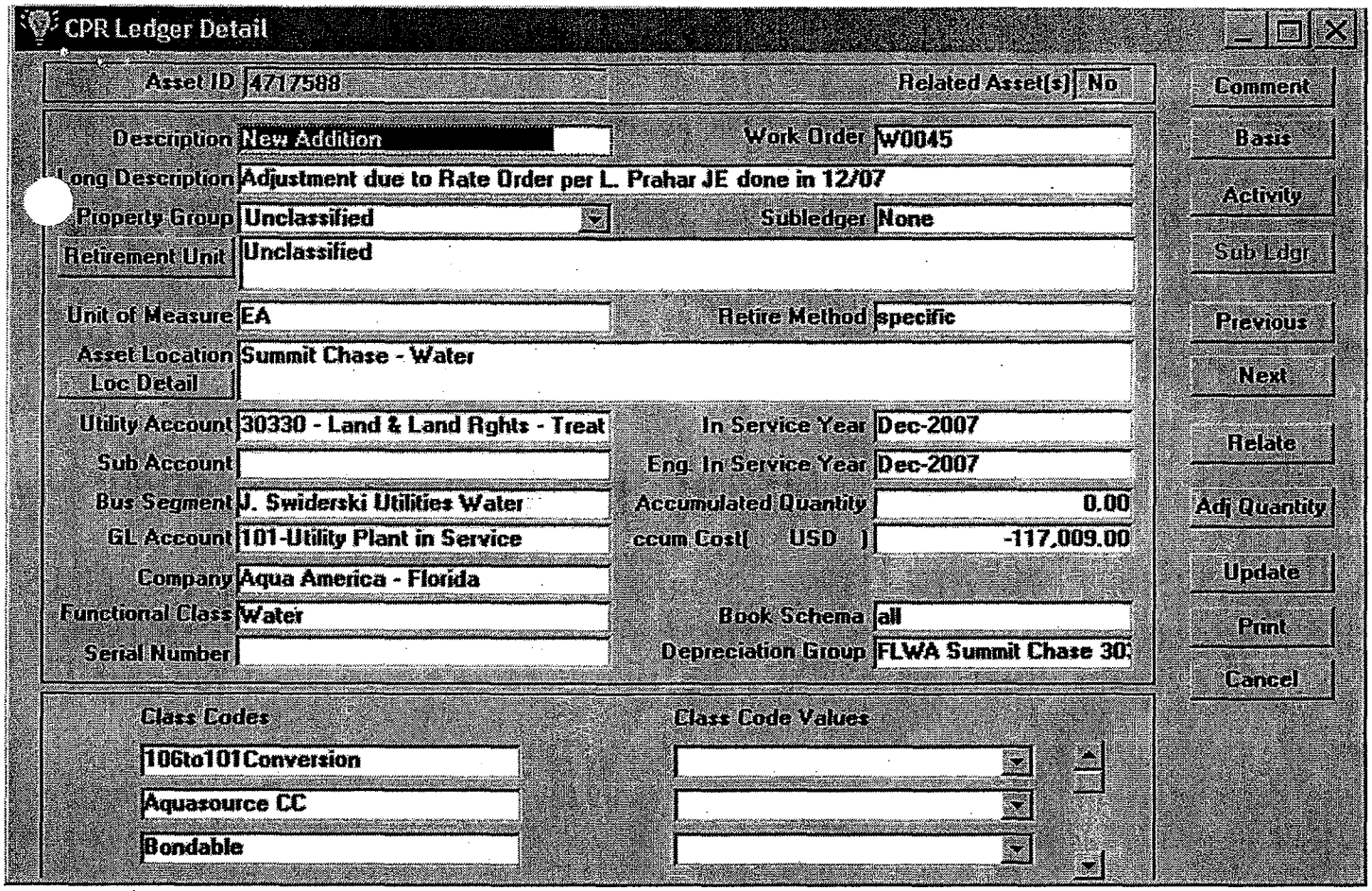
33	6596	300000	$90,925.00		Summit Chase WA
33	6396	300000		$(90,925.00)	Summit Chase WW

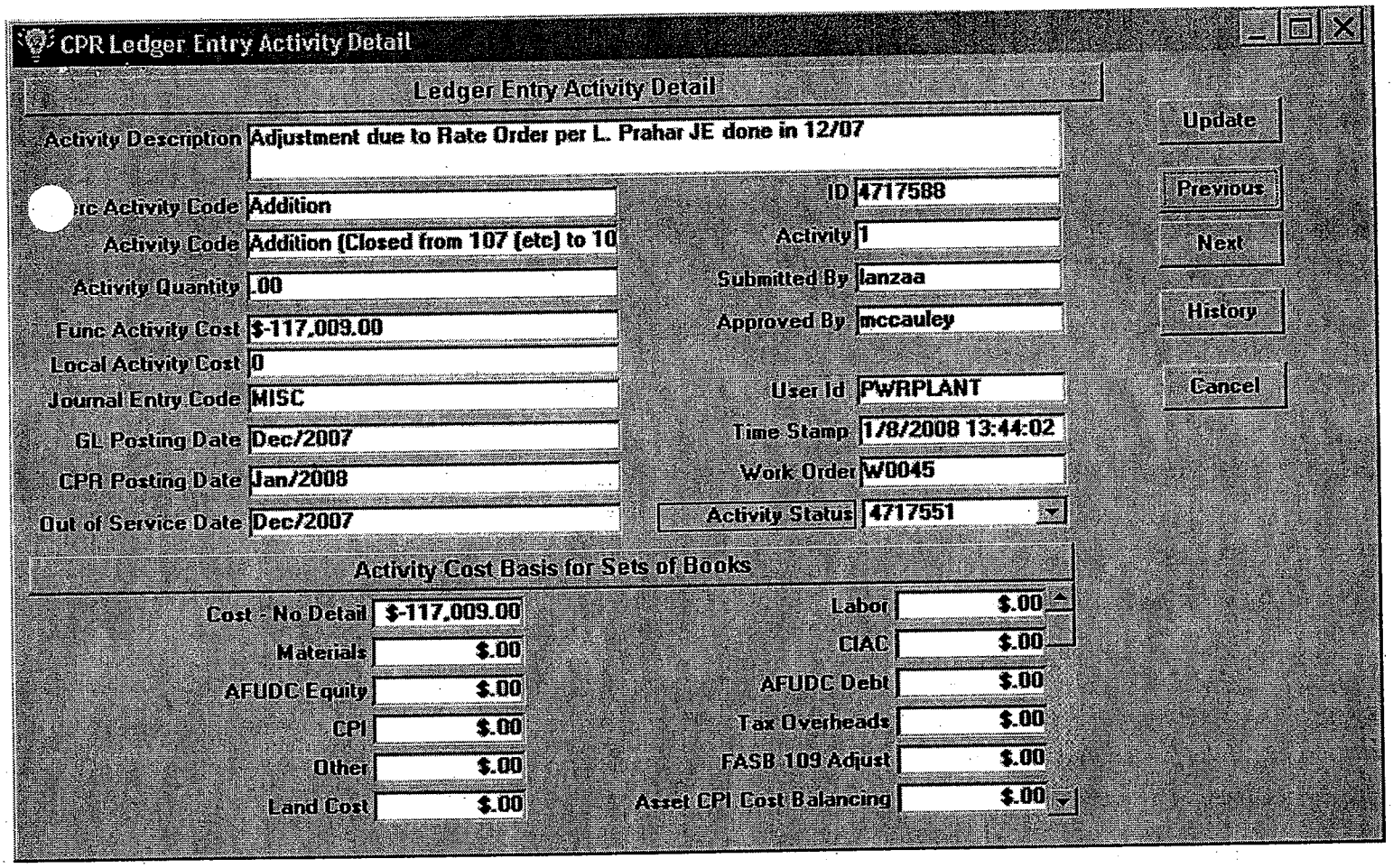
Aqua Utilities Florida, Inc.
Summary of Rate Base Journal entry - Rate Orders Not Booked
J. Swiderski, Lake Josephine, and Jasmine Lakes
December 2007

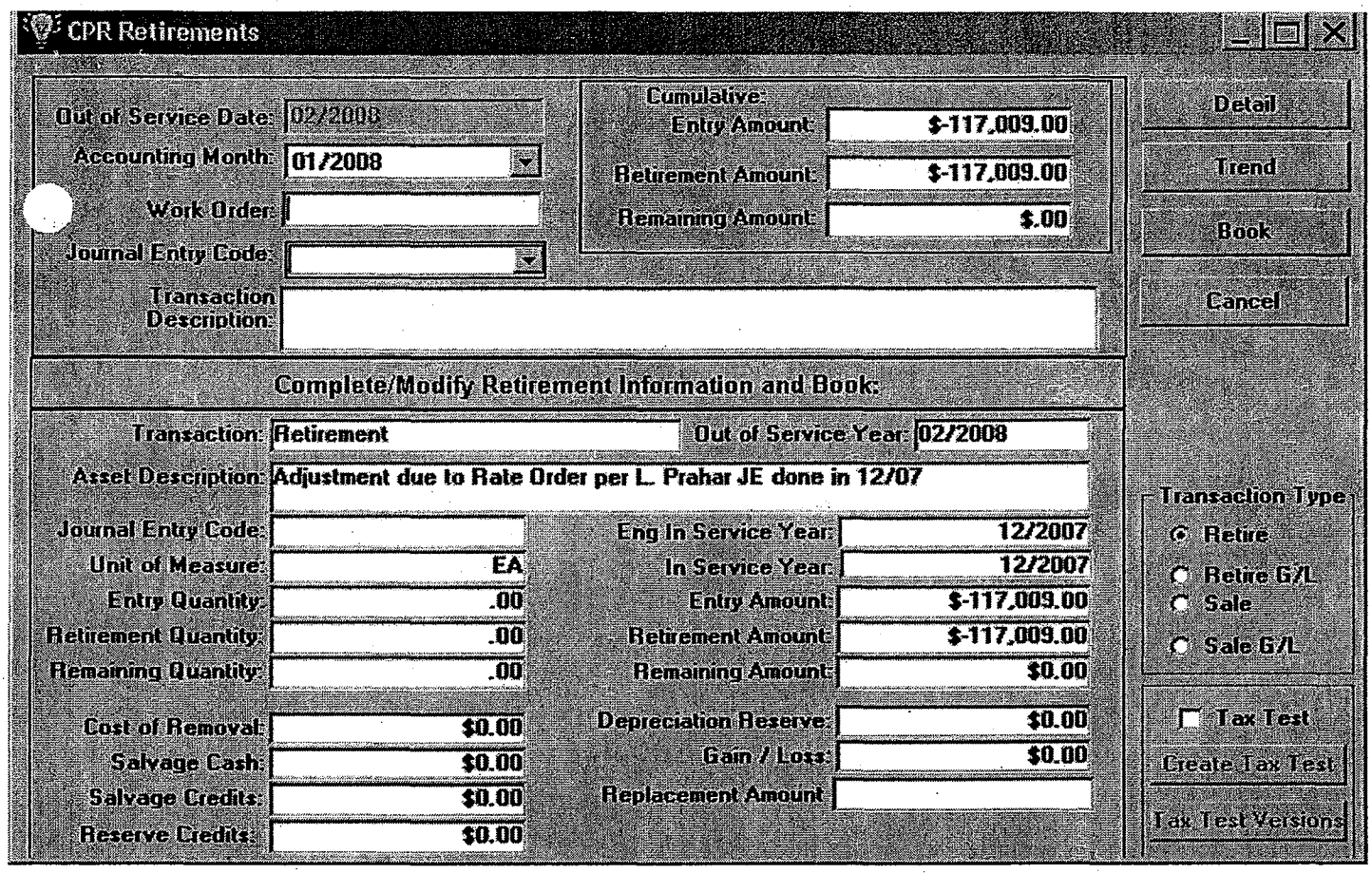
Coding	Account Description	Activity #		Dr.	(Cr.)	Power Plant NARUC Acct. #
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99	247,514		30450
33-6589-300000	UPIS		Lake Josephine Docket No. 991001WU 6/30/99		(4,900)	30330
33-6595-300000	UPIS		Kings Cove Docket No. 981779WS 1/31/99		(54,312)	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		[redacted]	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	[redacted]		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)**	

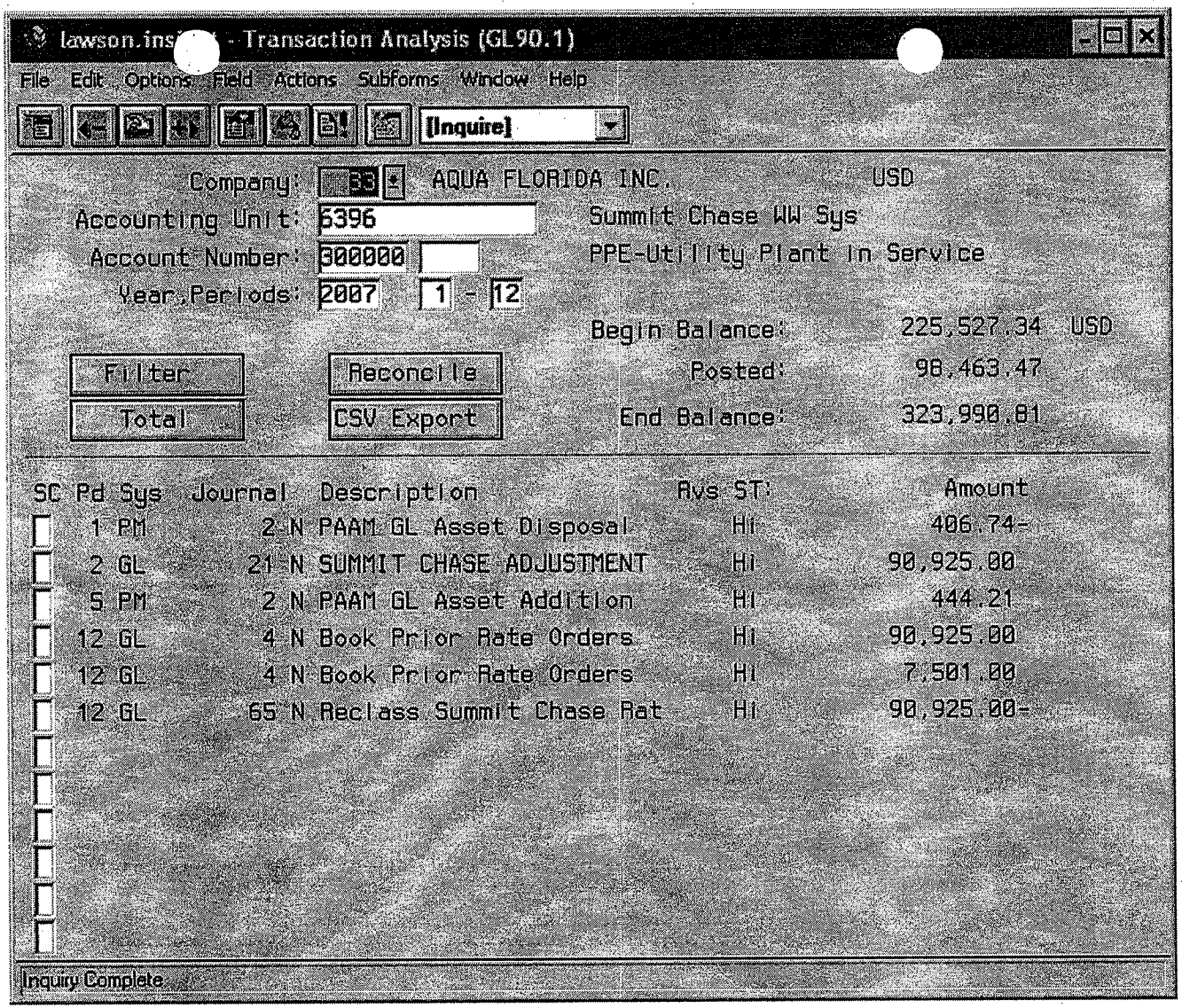
Note: An offsetting entry needs to be made at the Corporate level as follows:

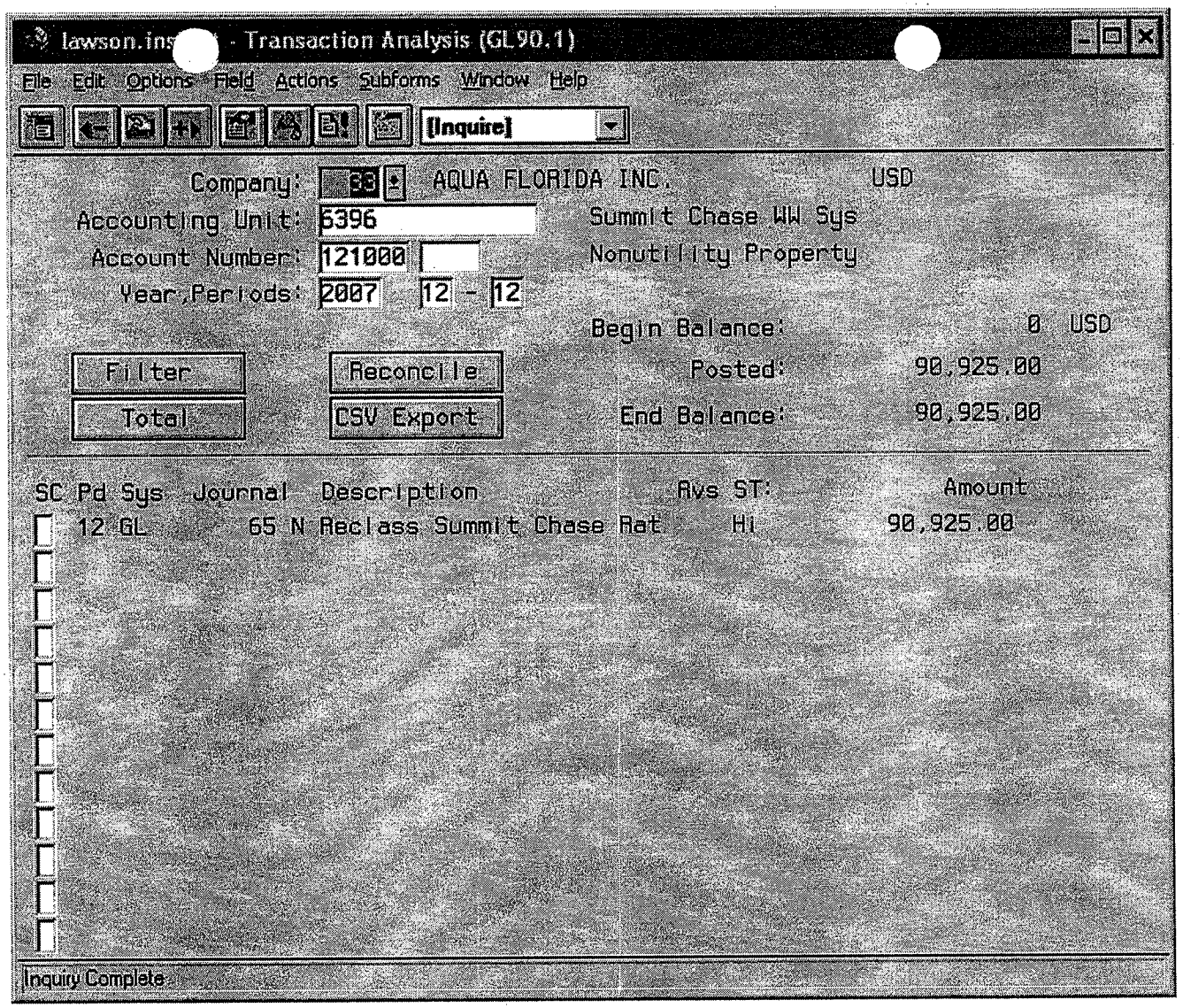
10-9-114093	Negative UPAA-AQS	433,306	
10-9-123000	Investment in Subsidiary		(433,306)

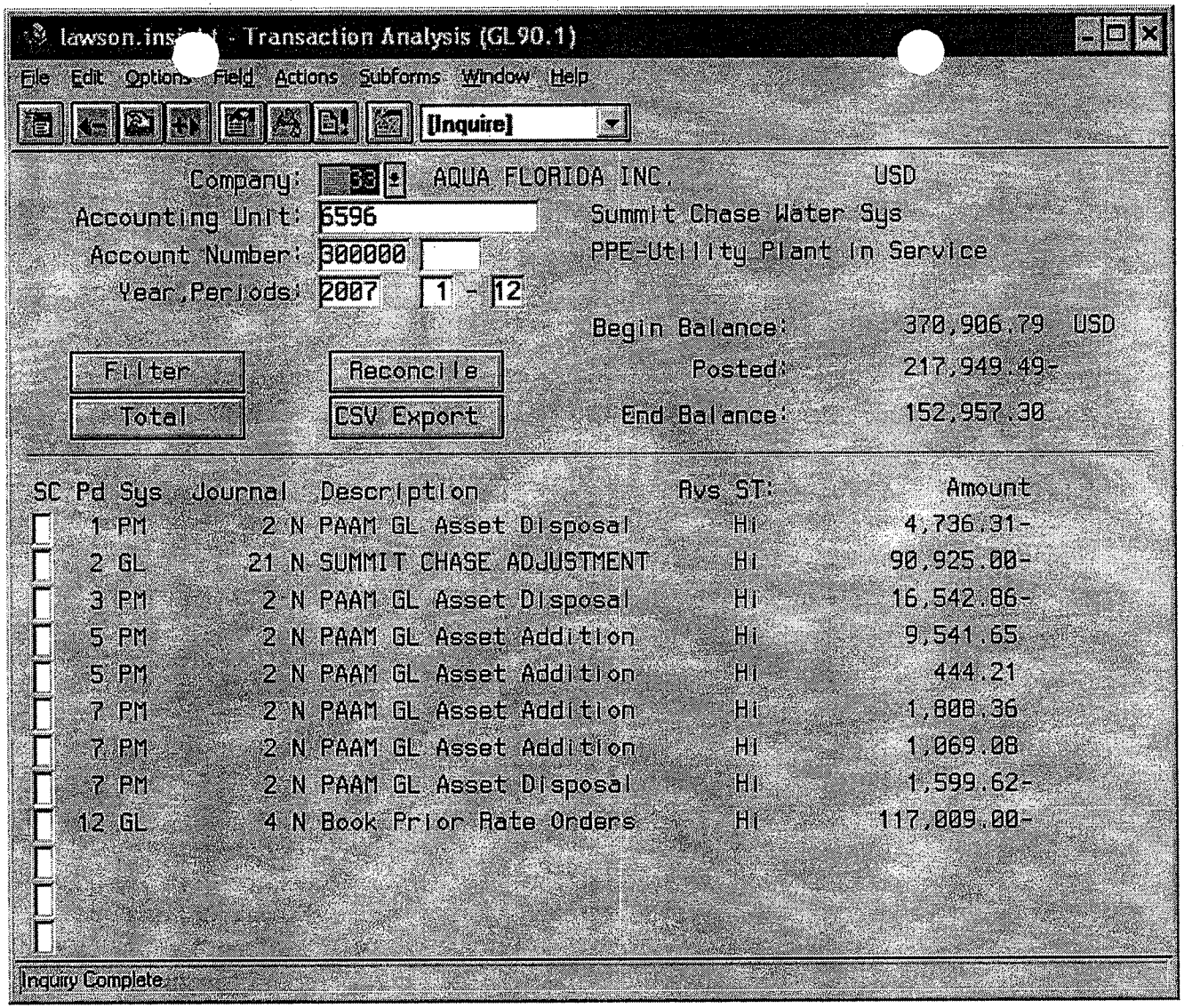

CPR Ledger Detail
Asset ID 4717588
Related Asset(s) No
Description New Addition
Work Order WO045
Long Description Adjustment due to Rate Order per L. Prahar JE done in 12/07
Property Group Unclassified
Subledger None
Retirement Unit Unclassified
Unit of Measure EA
Retire Method specific
Asset Location Summit Chase - Water
Loc Detail
Utility Account 30330 - Land & Land Rights - Treat
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] -117,009.00
Company Aqua America - Florida
Functional Class Water
Book Schema all
Serial Number
Depreciation Group FLWA Summit Chase 30
Class Codes
Class Code Values
106to101Conversion
Aquasource CC
Bondable
Comment
Basis
Activity
Sub Ldgr
Previous
Next
Relate
Adj Quantity
Update
Print
Cancel

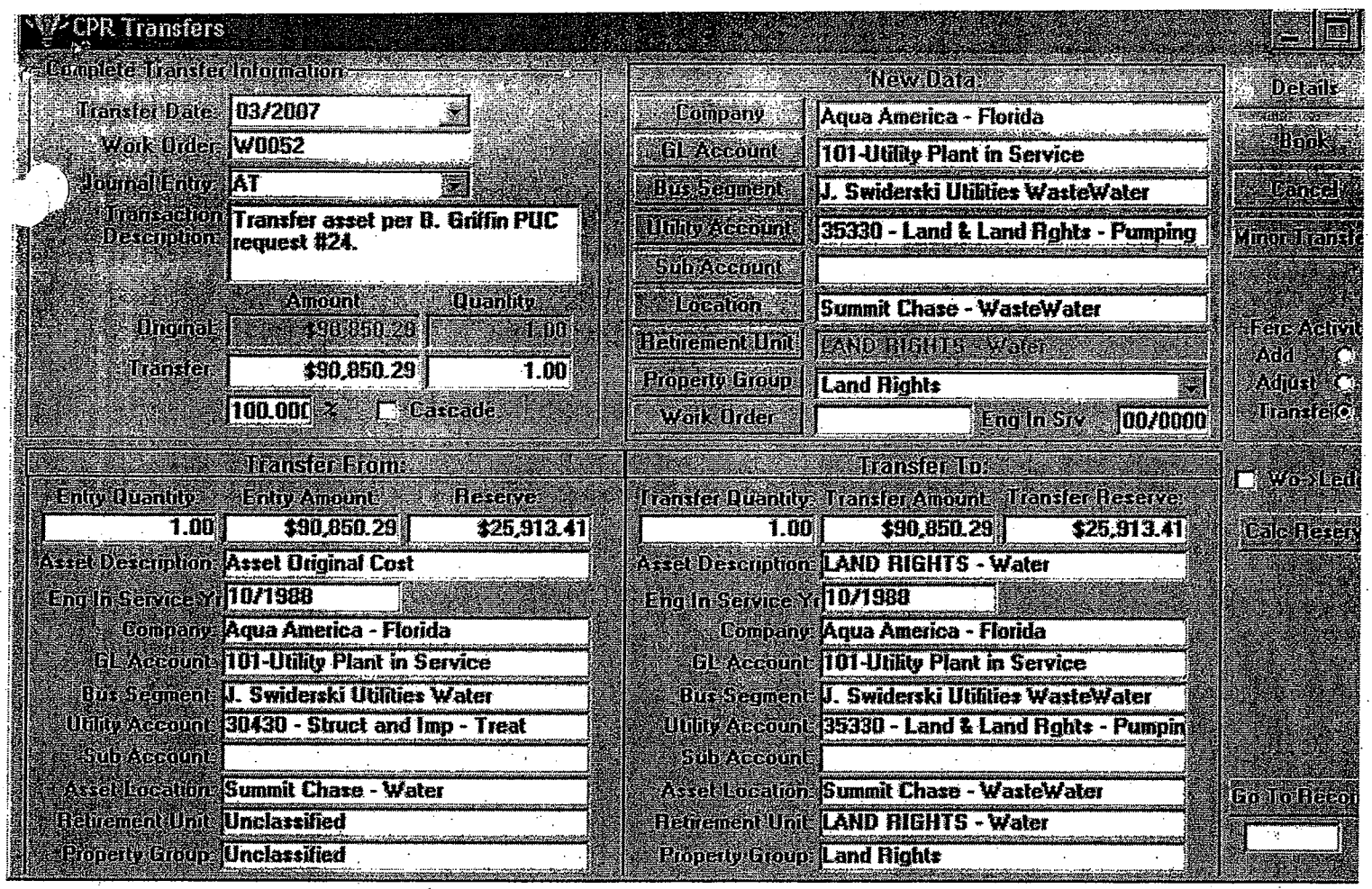

CPR Ledger Entry Activity Detail
Ledger Entry Activity Detail
Activity Description
Adjustment due to Rate Order per L. Prahar JE done in 12/07
rc Activity Code
Addition
Activity Code
Addition (Closed from 107 (etc) to 10
Activity Quantity
.00
Func Activity Cost
$-117,009.00
Local Activity Cost
0
Journal Entry Code
MISC
GL Posting Date
Dec/2007
CPR Posting Date
Jan/2008
Out of Service Date
Dec/2007
ID
4717588
Activity
1
Submitted By
lanzaa
Approved By
mccauley
User Id
PWRPLANT
Time Stamp
1/8/2008 13:44:02
Work Order
WO045
Activity Status
4717551
Update
Previous
Next
History
Cancel
Activity Cost Basis for Sets of Books
Cost - No Detail
$-117,009.00
Materials
$.00
AFUDC Equity
$.00
CPI
$.00
Other
$.00
Land Cost
$.00
Labor
$.00
CIAC
$.00
AFUDC Debt
$.00
Tax Overheads
$.00
FASB 109 Adjust
$.00
Asset CPI Cost Balancing
$.00

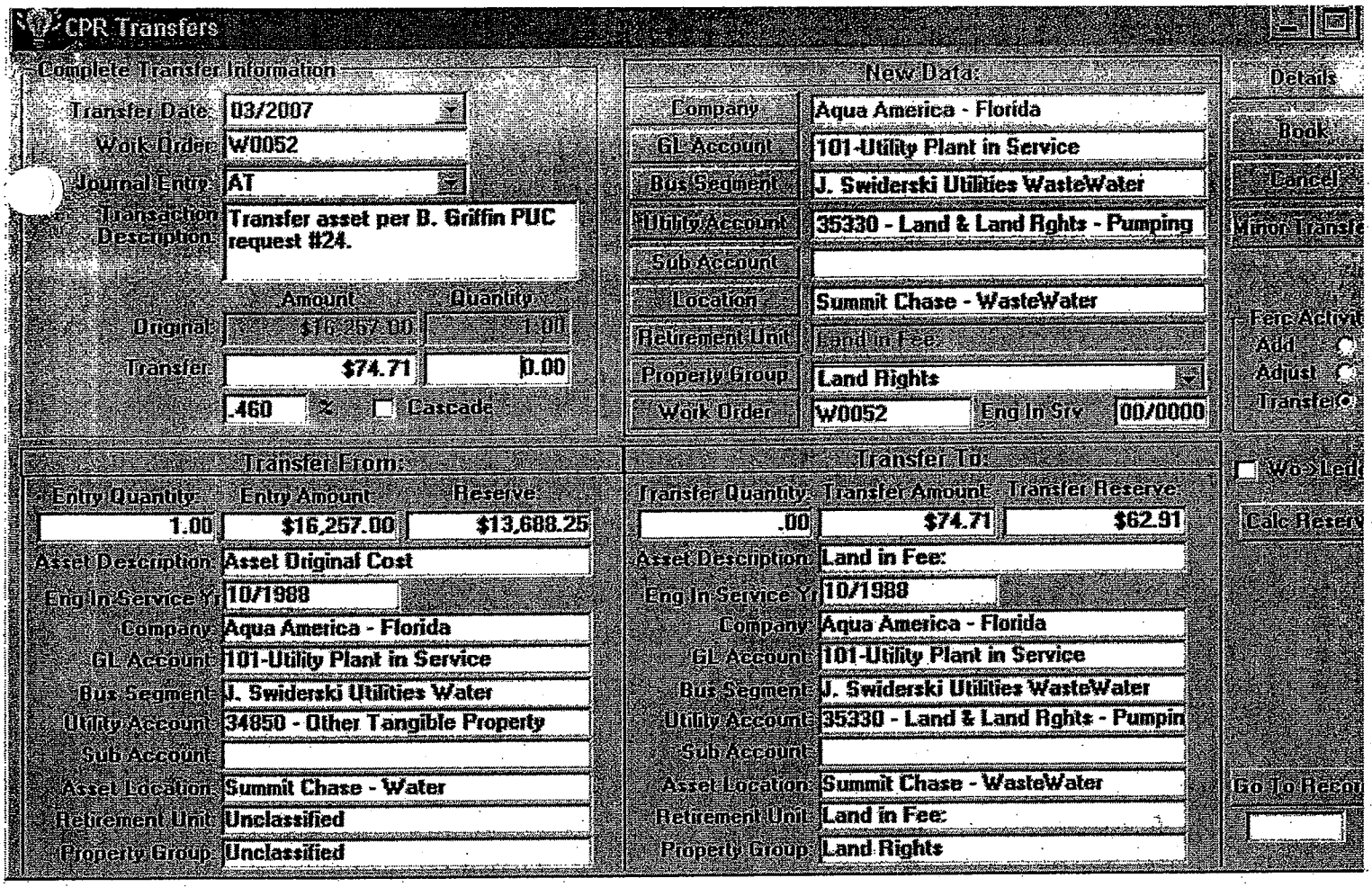

CPR Retirements
Out of Service Date: 02/2008
Accounting Month: 01/2008
Work Order:
Journal Entry Code:
Transaction Description:
Cumulative:
Entry Amount: $-117,009.00
Retirement Amount: $-117,009.00
Remaining Amount: $.00
Detail
Trend
Book
Cancel
Complete/Modify Retirement Information and Book:
Transaction: Retirement
Out of Service Year: 02/2008
Asset Description: Adjustment due to Rate Order per L. Prahar JE done in 12/07
Journal Entry Code:
Unit of Measure: EA
Entry Quantity: .00
Retirement Quantity: .00
Remaining Quantity: .00
Eng In Service Year: 12/2007
In Service Year: 12/2007
Entry Amount: $-117,009.00
Retirement Amount: $-117,009.00
Remaining Amount: $0.00
Cost of Removal: $0.00
Salvage Cash: $0.00
Salvage Credits: $0.00
Reserve Credits: $0.00
Depreciation Reserve: $0.00
Gain / Loss: $0.00
Replacement Amount
Transaction Type
Retire
Retire G/L
Sale
Sale G/L
Tax Test
Create Tax Test
Tax Test Versions


lawson.ins - Transaction Analysis (GL90.1)
File Edit Options Field Actions Subforms Window Help
[Inquire]
Company: 88 AQUA FLORIDA INC. USD
Accounting Unit: 6396 Summit Chase WW Sys
Account Number: 300000 PPE-Utility Plant In Service
Year,Periods: 2007 1 - 12
Begin Balance: 225,527.34 USD
Posted: 98,463.47
End Balance: 323,990.81
Filter
Reconcile
Total
CSV Export
SC Pd Sys Journal Description Rvs ST: Amount
1 PM 2 N PAAM GL Asset Disposal Hi 406.74-
2 GL 21 N SUMMIT CHASE ADJUSTMENT Hi 90,925.00
5 PM 2 N PAAM GL Asset Addition Hi 444.21
12 GL 4 N Book Prior Rate Orders Hi 90,925.00
12 GL 4 N Book Prior Rate Orders Hi 7,501.00
12 GL 65 N Reclass Summit Chase Rat Hi 90,925.00-
Inquiry Complete


lawson.ins · Transaction Analysis (GL90.1)
File Edit Options Field Actions Subforms Window Help
[Inquire]
Company: 38 AQUA FLORIDA INC. USD
Accounting Unit: 6396 Summit Chase WW Sys
Account Number: 121000 Nonutility Property
Year,Periods: 2007 12 - 12
Begin Balance: 0 USD
Filter Reconcile Posted: 90,925.00
Total CSV Export End Balance: 90,925.00
SC Pd Sys Journal Description Rvs ST: Amount
12 GL 65 N Reclass Summit Chase Rat Hi 90,925.00
Inquiry Complete


lawson.ins - Transaction Analysis (GL90.1)
File Edit Options Field Actions Subforms Window Help
[Inquire]
Company: 63 AQUA FLORIDA INC. USD
Accounting Unit: 6596 Summit Chase Water Sys
Account Number: 300000 PPE-Utility Plant In Service
Year,Periods: 2007 1 - 12
Begin Balance: 370,906.79 USD
Posted: 217,949.49-
End Balance: 152,957.30
Filter
Reconcile
Total
CSV Export
SC Pd Sys Journal Description Rvs ST: Amount
1 PM 2 N PAAM GL Asset Disposal Hi 4,736.31-
2 GL 21 N SUMMIT CHASE ADJUSTMENT Hi 90,925.00-
3 PM 2 N PAAM GL Asset Disposal Hi 16,542.86-
5 PM 2 N PAAM GL Asset Addition Hi 9,541.65
5 PM 2 N PAAM GL Asset Addition Hi 444.21
7 PM 2 N PAAM GL Asset Addition Hi 1,808.36
7 PM 2 N PAAM GL Asset Addition Hi 1,069.08
7 PM 2 N PAAM GL Asset Disposal Hi 1,599.62-
12 GL 4 N Book Prior Rate Orders Hi 117,009.00-
Inquiry Complete


CPR Transfers
Complete Transfer Information
Transfer Date: 03/2007
Work Order: W0052
Journal Entry: AT
Transaction Description: Transfer asset per B. Griffin PUC request #24.
Amount
Quantity
Original: $90,850.29 1.00
Transfer: $90,850.29 1.00
100.000 % Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rights - Pumping
Sub Account:
Location: Summit Chase - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Work Order: Eng In Srv: 00/0000
Details
Book
Cancel
Mass Transfer
Ferc Activity
Add
Adjust
Transfer
Transfer From:
Entry Quantity: 1.00
Entry Amount: $90,850.29
Reserve: $25,913.41
Asset Description: Asset Original Cost
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities Water
Utility Account: 30430 - Struct and Imp - Treat
Sub Account:
Asset Location: Summit Chase - Water
Retirement Unit: Unclassified
Property Group: Unclassified
Transfer To:
Transfer Quantity: 1.00
Transfer Amount: $90,850.29
Transfer Reserve: $25,913.41
Asset Description: LAND RIGHTS - Water
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rights - Pumpin
Sub Account:
Asset Location: Summit Chase - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Wo->Led
Calc Reserv
Go To Recor


CPR Transfers
Complete Transfer Information
Transfer Date: 03/2007
Work Order: W0052
Journal Entry: AT
Transaction Description: Transfer asset per B. Griffin PUC request #24.
Amount
Quantity
Original: $16,257.00 1.00
Transfer: $74.71 0.00
.460 % Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumping
Sub Account:
Location: Summit Chase - WasteWater
Retirement Unit: Land in Fee:
Property Group: Land Rights
Work Order: W0052 Eng In Srv: 00/0000
Details
Book
Cancel
Minor Transfe
Perc Activit
Add
Adjust
Transfer
Transfer From:
Entry Quantity: 1.00
Entry Amount: $16,257.00
Reserve: $13,688.25
Asset Description: Asset Original Cost
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities Water
Utility Account: 34850 - Other Tangible Property
Sub Account:
Asset Location: Summit Chase - Water
Retirement Unit: Unclassified
Property Group: Unclassified
Transfer To:
Transfer Quantity: .00
Transfer Amount: $74.71
Transfer Reserve: $62.91
Asset Description: Land in Fee:
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumpin
Sub Account:
Asset Location: Summit Chase - WasteWater
Retirement Unit: Land in Fee:
Property Group: Land Rights
Wo>Ledg
Calc Reserv
Go To Recor

Attachment
Document Request #24

#21

Summitt Chase Water Audit Adjustments
Docket No. 940496WS

	Per Audit 6/30/1994	Per PUC Rept 6/30/1994	Difference	
304	4,064.00	94,538.00	(90,474.00)	← Back-up for JE
307	29,754.00	40,032.00	(10,278.00)	
348	-	16,257.00	(16,257.00)	
	33,818.00	150,827.00	(117,009.00)	

Journal Entry

To transfer plant from Summit Chase water a/c 304300 to land in Summit Chase wastewater a/c 353300.

		Dr.	Cr.
6396	353300	90,925.00	
6596	304300		90,925.00

Please record entry in February 2007.

90850.29 - 304

74.71 - 348

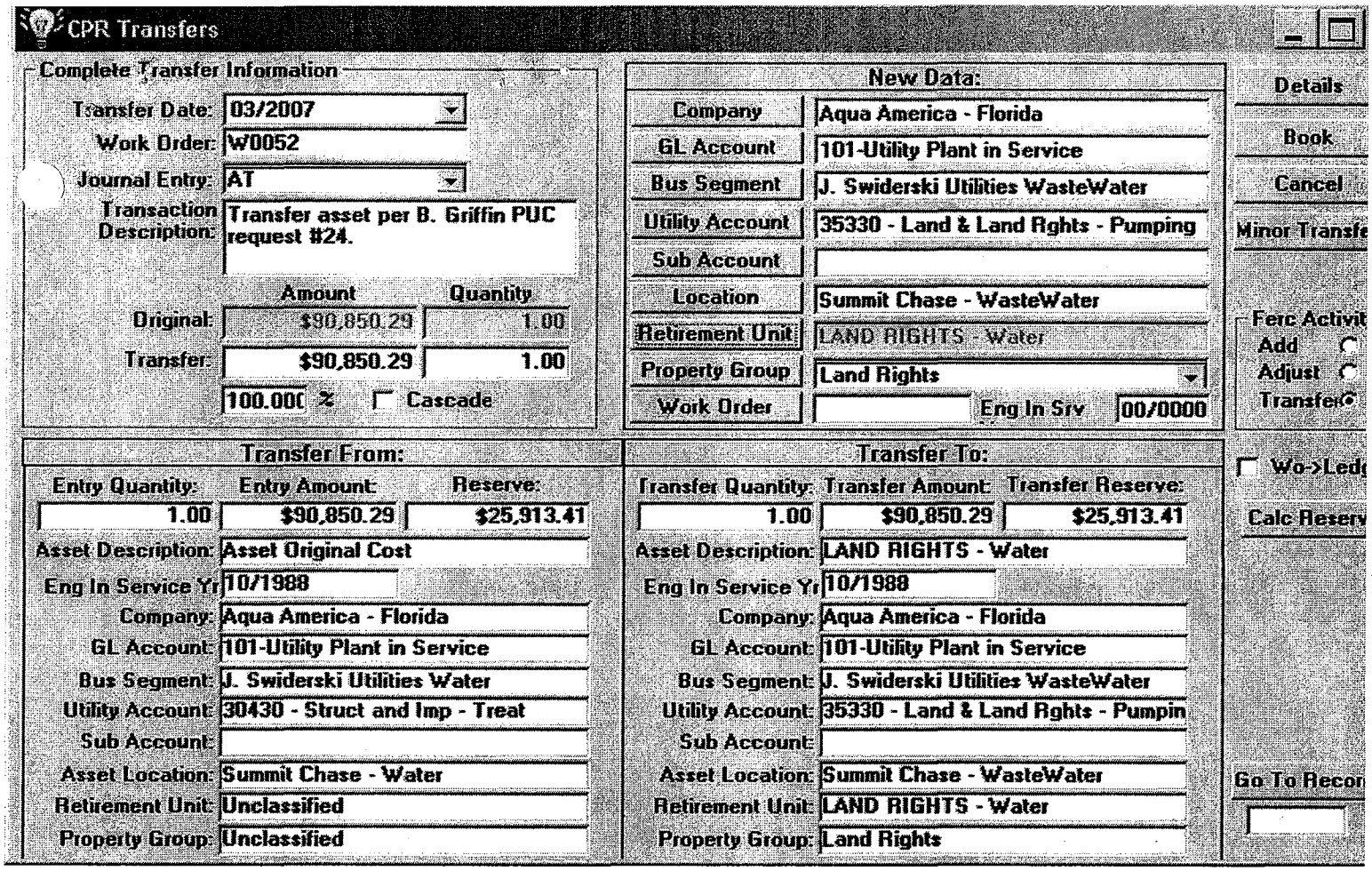
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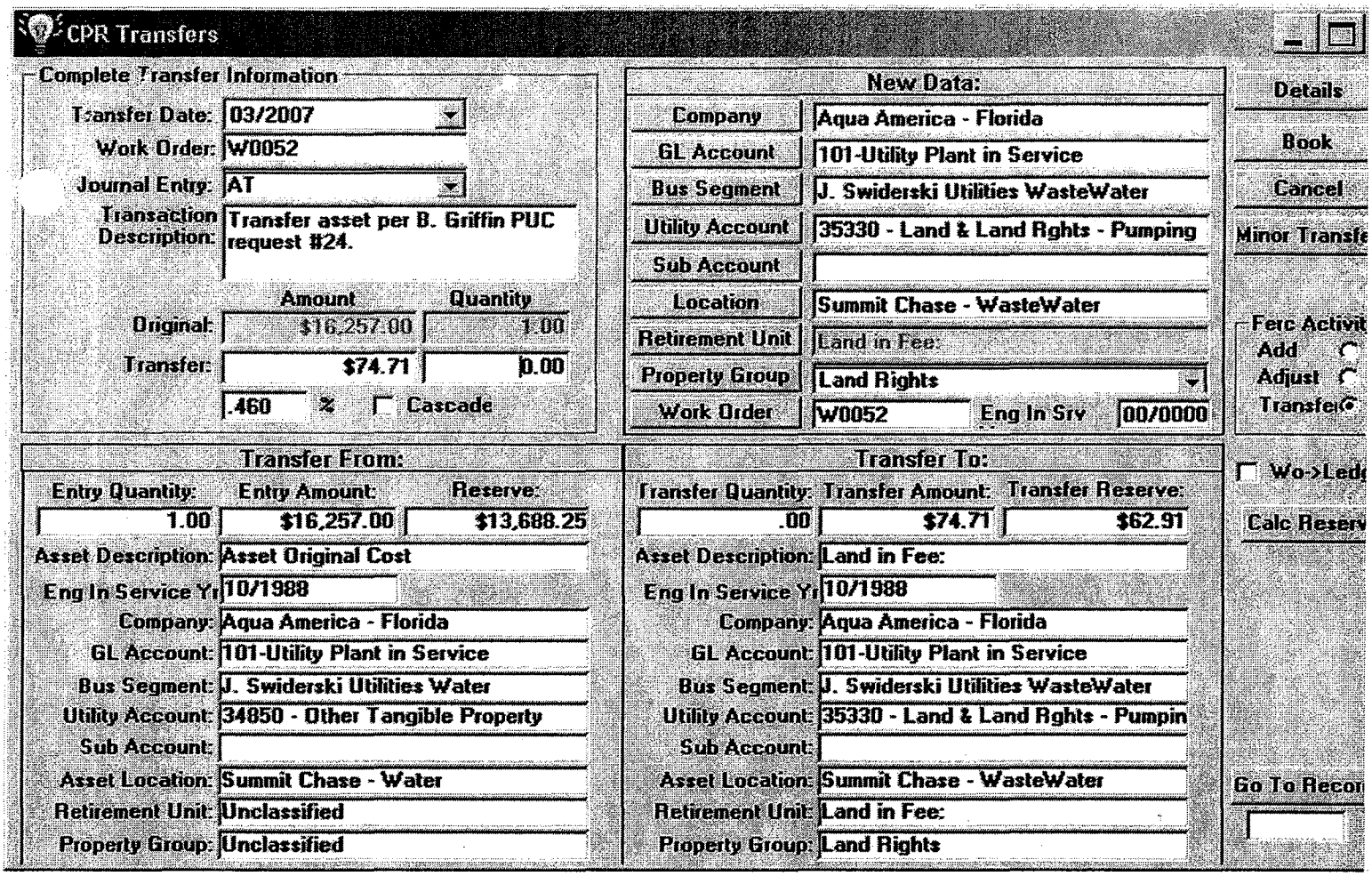
117,009.00-
90,925.00+
- 26,084.00*

Aqua Utilities Florida, Inc.
Summary of Rate Adjustments
Relating to Audits of Systems

Plant-Water	
Lake Josephine Docket No. 991001WU 6/30/99	242,614
Kings Cove Docket No. 981779WS 1/31/99	**(54,312)**
Summitt Chase Docket No. 981779WS 1/31/199	**(26,084)**
48 Estates Docket No. 981779WS 1/31/199	**2,360**
	164,578
Plant-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	**(69,558)**
Summitt Chase Docket No. 981779WS 1/31/199	**7,501**
	(62,057)
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)**
Summitt Chase Docket No. 981779WS 1/31/199	**(12,509)**
	(15,449)
Accum. Depr.-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	***4,212***
Summitt Chase Docket No. 981779WS 1/31/199	**(20,234)**
	(16,022)
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)**
Summitt Chase Docket No. 981779WS 1/31/199	**(32,682)**
	(151,611)
CIAC-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	**(7,585)**
Summitt Chase Docket No. 981779WS 1/31/199	**(5,152)**
	(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**
Summitt Chase Docket No. 981779WS 1/31/199	**227**
	2,294
Amort. Of CIAC-Wastewater	
Kings Cove Docket No. 981779WS 1/31/99	**(19,779)**
Summitt Chase Docket No. 981779WS 1/31/199	**(40,540)**
	(60,319)
Total Rate Base	(151,323)


CPR Transfers
Complete Transfer Information
Transfer Date: 03/2007
Work Order: W0052
Journal Entry: AT
Transaction Description: Transfer asset per B. Griffin PUC request #24.
Amount
Quantity
Original: $90,850.29 1.00
Transfer: $90,850.29 1.00
100.000 %
Cascade
New Data:
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rights - Pumping
Sub Account:
Location: Summit Chase - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Work Order:
Eng In Srv 00/0000
Details
Book
Cancel
Minor Transfe
Ferc Activit
Add
Adjust
Transfer
Transfer From:
Entry Quantity: 1.00
Entry Amount: $90,850.29
Reserve: $25,913.41
Asset Description: Asset Original Cost
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities Water
Utility Account: 30430 - Struct and Imp - Treat
Sub Account:
Asset Location: Summit Chase - Water
Retirement Unit: Unclassified
Property Group: Unclassified
Transfer To:
Transfer Quantity: 1.00
Transfer Amount: $90,850.29
Transfer Reserve: $25,913.41
Asset Description: LAND RIGHTS - Water
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rights - Pumpin
Sub Account:
Asset Location: Summit Chase - WasteWater
Retirement Unit: LAND RIGHTS - Water
Property Group: Land Rights
Wo->Ledg
Calc Reserv
Go To Recor


CPR Transfers
Complete Transfer Information
Transfer Date: 03/2007
Work Order: W0052
Journal Entry: AT
Transaction Description: Transfer asset per B. Griffin PUC request #24.
Amount
Quantity
Original: $16,257.00 1.00
Transfer: $74.71 0.00
.460 % Cascade
New Data:
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Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumping
Sub Account:
Location: Summit Chase - WasteWater
Retirement Unit: Land in Fee:
Property Group: Land Rights
Work Order: W0052 Eng In Srv 00/0000
Details
Book
Cancel
Minor Transfe
Ferc Activit
Add
Adjust
Transfer
Transfer From:
Entry Quantity: 1.00
Entry Amount: $16,257.00
Reserve: $13,688.25
Asset Description: Asset Original Cost
Eng In Service Yr: 10/1988
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Bus Segment: J. Swiderski Utilities Water
Utility Account: 34850 - Other Tangible Property
Sub Account:
Asset Location: Summit Chase - Water
Retirement Unit: Unclassified
Property Group: Unclassified
Transfer To:
Transfer Quantity: .00
Transfer Amount: $74.71
Transfer Reserve: $62.91
Asset Description: Land in Fee:
Eng In Service Yr: 10/1988
Company: Aqua America - Florida
GL Account: 101-Utility Plant in Service
Bus Segment: J. Swiderski Utilities WasteWater
Utility Account: 35330 - Land & Land Rghts - Pumpin
Sub Account:
Asset Location: Summit Chase - WasteWater
Retirement Unit: Land in Fee:
Property Group: Land Rights
Wo->Led
Calc Reserv
Go To Recor

Attachment
Document Request # 24

#21

Summitt Chase Water Audit Adjustments
Docket No. 940496WS

	Per Audit 6/30/1994	Per PUC Rept 6/30/1994	Difference	
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348	-	16,257.00	(16,257.00)	
	33,818.00	150,827.00	(117,009.00)	

Journal Entry

To transfer plant from Summit Chase water a/c 304300 to land in Summit Chase wastewater a/c 353300.

		Dr.	Cr.
6396	353300	90,925.00	
6596	304300		90,925.00

Please record entry in February 2007.

90850.29 - 304

74.71 - 348