

ORIGINAL

LAW OFFICES  
ROSE, SUNDSTROM & BENTLEY, LLP  
2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
DAVID F. CHESTER  
F. MARSHALL DETERDING  
JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
DAREN L. SHIPPY  
WILLIAM E. SUNDSTROM, P.A.  
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JOHN L. WHARTON  
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CENTRAL FLORIDA OFFICE  
600 S. NORTH LAKE BLVD., SUITE 160  
ALTAMONTE SPRINGS, FLORIDA 32701  
(407) 830-6331  
FAX (407) 830-8522

REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD, OF COUNSEL  
(LICENSED IN TEXAS ONLY)

May 19, 2003

HAND DELIVERY

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RECEIVED-FFSC  
03 MAY 19 PM 12:42  
COMMISSION  
CLERK

RE: Docket No. 020408-SU; Alafaya Utilities, Inc.  
Application for Rate Increase in Seminole County, Florida  
Audit Control No. 02-309-3-1  
Our File No. 30057.46

Dear Ms. Bayo:

In connection with the Commission's recent audit of the rate base, capital structure, and net operating income of the Applicant, Alafaya Utilities, Inc., provides the following in response to the Staff's Audit Report and Exceptions:

Audit Exception No. 1 (Utility Plant In Service):

The Auditor's recommendation to UPIS included a 75% retirement when the Utility did not book a retirement. However, some of the retirements were not actually retirements and others should not have been retired at 75%. In addition, the Auditor also remove certain UPIS items from rate base due to lack of support; however, the Utility has located some of the missing invoices. Please refer to Attachment A for a list of adjustments that should be included in the UPIS accounts.

Audit Exception No. 5 (Accumulated Depreciation):

AUS \_\_\_\_\_  
CAF \_\_\_\_\_  
CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
SEC I \_\_\_\_\_  
OTH \_\_\_\_\_  
Staff's recommend adjustment to Accumulated Depreciation includes an adjustment for Exception No. 1. However, Exception No. 1 included a reduction for items that should not have been retired, retirements using the incorrect percentages, and other items that were not supported by an invoice. The correct adjustment to UPIS and the corresponding accumulated depreciation accounts are listed above in the Utility's response to Exception No. 1. In addition, Staff's Exception

DOCUMENT NUMBER-DATE

04448 MAY 19 8

FFSC-COMMISSION CLERK.

to No. 2 should not be (\$1,803) as shown on page 12. Page 8 of Staff's recommendation indicates that the adjustment "reduced ALF's allocated UIF common rate case allocation by \$1,717 to \$1,803."

**Audit Exception No. 6:**

The Utility disagrees with Staff's computation of imputed CIAC. The utility believes that Staff has overstated CIAC by \$110,240 and understated Accumulated Amortization of CIAC by \$86,667 as of 12/31/01. In total, the result is a \$196,907 overstatement of net CIAC and an understatement of Rate Base.

The Utility notes that certain amounts paid in 1998 and 1999 represented differentials between the old and new fees for 294 prepaid connections and do not represent new connections. After taking this into consideration, the Utility believes the Staff erred in two aspects of imputing CIAC. First, it imputed CIAC for every year rather than giving credit for charges collected and itemized for certain specific years. Second, it imputed based on total meters listed in the annual reports rather than on the total customers actual served at the end of 2001 as detailed in MFR Schedule E-3. As a result, it overstated the amount of CIAC that should have been collected through capacity charges through the end of 2001 and understated the amortization associated with those charges.

The attached schedule reconciles the information regarding capacity charges (sometimes called connection fees or tap fees) as available from the annual reports, determines the number of customers for which charges need to be imputed and places those customers in the earliest years - the years in which the collection and recording of such charges are obviously missing. From 1989 forward, the annual reports detail the number of new connections made. There is no need to impute for those years. It is only for the years 1985-1988 that charges and details are missing. The utility did use the annual report information on meters for those years as a basis for estimating in which years the imputed customers should be placed. The attached schedule also recalculated the amortization expense based on the corrected annual additions, using the Staff's calculated amortization rates.

The comparative results are:

	<u>Utility</u>	<u>Staff</u>	<u>Difference</u>
CIAC	\$9,886,249	\$9,996,489	\$110,240
Amort.	<u>(3,575,934)</u>	<u>(3,489,267)</u>	<u>86,667</u>
Net	\$6,310,315	\$6,507,222	\$196,907

It should be noted that this response speaks to the reconciliation of book CIAC in the context of book Plant in Service, as adjusted. The response to this exception should not, however, be considered without first reviewing the response to Audit Disclosure No. 4. That response addresses the use of the results of the Original Cost Study, the reconciliation of CIAC in conjunction with the conclusions regarding original cost, and problems that can arise if one attempts to match adjusted book CIAC with Plant in Service adjusted for the Original Cost Study.

**Audit Exception No. 10:**

Please refer Exhibit B, a description of the invoices which have been located and are attached. Accordingly these costs should be included as an O&M expenses in the test year. The Sublease Agreement dated April 15, 1985 was provided previously.

**Audit Exception No. 12:**

Staff's recommend adjustment to Depreciation and Amortization of CIA Expense includes an adjustment for Exception No. 1. However, Exception No. 1 included a reduction for items that should not have been retired, retirements using the incorrect percentages, and other items that were not supported by an invoice. The correct adjustment to UPIS and the corresponding accumulated depreciation accounts are listed above in the Utility's response to Exception No. 1.

**Audit Disclosure No. 2:**

Please refer to attached copy of article from the St. Petersburg Times.

**Audit Disclosure No. 3:**

The Utility recognizes that it utilized the incorrect AFUDC rate when calculating Allowance for Funds Used During Construction During Construction for the years 1995 through 2001. Therefore, the Utility should be able to recalculate AFUDC for these periods using the authorized rate of 13.16 percent and include the revised amounts in this rate proceeding.

Attached hereto is an analysis of the AFUDC calculation utilizing the incorrect rates of 9.79 percent and 10.40 percent as compared to the AFUDC calculation using the authorized rate of 13.16 percent. As noted on this analysis, the difference that should be included in this rate proceeding is an additional \$42,758 of AFUDC. The supporting documentation for this analysis has also been attached hereto.

**Audit Disclosure No. 4:**

This disclosure alleges that the Original Cost Study (*Study*) failed to include activity that occurred in 1994, the year in which the transfer from South County Corp. to Utilities, Inc. took place.

The Utility has reviewed its records and believes that the Study and the Supplement thereto include all activity that took place up to the transfer. The Utility believes that the asset additions indicated in the 1994 Annual Report are included in the Study.

According to the 1994 Annual Report, \$1,414,506 in plant was added. This was composed of the following:

Organization Cost	\$ 17,552
Gravity Mains	1,155,000
Treat & Disp. Plant	<u>241,954</u>
	\$1,414,506

On its face, it appears that some \$1.4 million in assets are unaccounted for in the Study since the Study is as of 12/31/93. The Utility believes the value of those assets is already included in the total as of 12/31/93 even though they do not appear in the Annual Report until 1994. In fact the cumulative totals from the Study and the Annual Report rarely match in any year. It is important to recognize that one cannot just compare the results of the Study with the Annual Report for Plant in Service alone. One must also take into account the depreciation, CIAC and amortization of CIAC balances calculated in the Study as compared to the Annual Report. These are an integral part of the Study. The Study was prepared from actual documentation and inspection of the assets. The amount and timing of the assets placed in service for the Study was based on this documentation. The amount and timing of depreciation and CIAC was calculated based on the amount and timing of Plant in Service in the Study. Therefore, one cannot use book depreciation as an offset to plant costs from the Study. They will not match. The same is true for CIAC. The Study assumed that all mains, services and lift station were contributed by the developer. In determining the proper level of contributed property for the Study, one must use the cost of plant in the Study and not the level of contributed property on the books. Even though the amount of contributed property on the books may have been accumulated on the same basis, if the costs of plant on the books and in the Study do not exactly match (which they do not) the level of CIAC must reflect the cost of plant in each source.

The Utility has made a comparison of Net Plant (plant net of depreciation and net CIAC) at 12/31/94. The detail of that comparison is shown on the attached schedule. When all adjustments in the Audit Report are taken into consideration, net plant per the audit is \$300,877 greater than net plant per the adjusted Study. If the Utility's suggested adjustments to Staff's calculation of net CIAC

(Audit Exception No. 6) are accepted, then the net plant per the audit would be \$431,154 greater than net plant per the adjusted Study. In either case, the Utility believes that the differential is in the range represented by the portions of the effluent disposal irrigation system which the Utility identified as non-used in the Supplement to the Study, and therefore would not impact the rate case. Please refer to the attached spreadsheet.

**Staff's Additional Data Requests dated April 30, 2003 Relating to Disclosure No. 4:**

In response to Staff's additional data requests dated April 30, 2003, the Utility provides the following:

Request No. 1: At the time Utilities, Inc. acquired Alafaya, what steps did the Utility take to obtain the prior owner's general ledgers/journals and other accounting support for the plant additions prior to the transfer?

Response: When Utilities, Inc. acquires a system, its personnel always ask for the former owner's financial information. When available, this information is normally produced during the transfer application process. Although the individuals who have personal knowledge of the acquisition and who processed the transfer application are no longer employed by the company, Utilities, Inc. has no reason to believe that this practice was not followed in the acquisition of Alafaya.

Request No. 2: Why wasn't an original cost study performed shortly after Alafaya was acquired?

Response: An original cost study is rarely performed at the time of acquisition unless rate base is an issue in the transfer application. Rate base was not an issue in this transfer.

Request No. 3: Explain why rate payers should bear the expense today of the original cost study performed in this docket, when the study purports to document plant additions incurred 10 to 18 years previously.

Response: The initial rates for this Utility were set in 1985 and were based on the projections and estimated utility rate base of a utility system then under construction, not on costs that were actually occurred and booked. This is, in fact, the first rate case addressing rate base, under any ownership of the Utility since its inception. The study would cover the same period regardless of whether it was carried out in 1995 or 2003. Under Chapter 367, Florida Statutes, the rate payers bear the legitimate expense of a rate case. The original cost study is a legitimate cost in this rate

Ms. Blanca Bayo  
May 19, 2003  
Page 6

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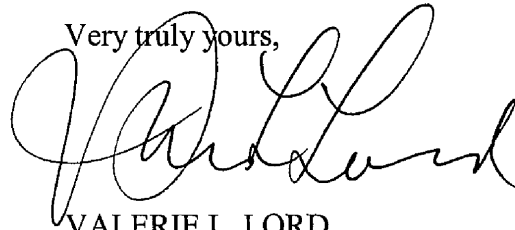
case. Including an original cost study as a legitimate rate case cost is not without precedent with the Commission.

**Staff's Audit Reports and Exceptions - Water Services Corp. and Utilities, Inc. of Florida:**

We enclose the responses to the Staff's Audit Reports and Exceptions filed in connection with the audits of Water Services Corp. And Utilities, Inc. of Florida.

Should you have any questions concerning the enclosed, please do not hesitate to give me a call.

Very truly yours,



VALERIE L. LORD  
Of Counsel

VLL/dmp  
Enclosures

cc: Mr. Bart Fletcher, Economic Regulation (by facsimile) (w/enclosures)  
Mr. Richard Redemann (by facsimile) (w/enclosures)  
Mr. Steven M. Lubertozi (w/o enclosures)  
Mr. Donald W. Rasmussen (w/o enclosures)  
Mr. Patrick Flynn (w/o enclosures)  
Mr. David L. Orr, EI (w/o enclosures)

Exhibit A

<b>2001 Adjustments</b>					
	<u>Description</u>	<u>Per Utility</u>	<u>Per Audit</u>	<u>Amount per Utility's Response</u>	<u>Description</u>
3804005	W/O 116-01-02	\$8,551.00	0	\$8,551.00	Attached please find invoice number 2119 from B&B Steel Erectors Inc. In the amount of \$8,500. The difference of \$51.00 is operator capitalized time.

<b>2000 Adjustments</b>					
3804005	W/O 116-00-02	0	\$(55,013.56)	\$ (40,343.28)	The Audit staff retired 75% of the amount invoiced (\$73,351.41). This work order relates to a rehab performed on lift station No. 9 in 2000. Pumps from lift No. 13 were rebuilt and put into service in lift station No. 9. The pumps from lift station No. 9 were placed into service in 1984. Therefore, per the Handy Whitman index, the retirement percentage should be 55%, not 75%. The retirement amount should be \$73,351.41 multiplied by the retirement percentage of 55%.

**2000 Adjustments**

3804005	W/O 116-00-03	0	\$(108,490.46)	0	The Audit staff retired 75% of the amount invoiced (\$144,653.95). This work order relates to an upgrade to lift station No. 13. The original pumps in lift station No. 13 were removed and placed in lift station No. 9 (see above). New, larger motors were then purchased and placed into lift station No. 13. There should be no retirement in this process.
3804005	W/O 116-99-26	0	\$ (7,578.92)	0	Audit staff retired 75% of the amount invoiced (\$10,105.22). This work order relates to a new chlorination system that was installed. Chlorine cylinders, which were rented, were removed and the new system was installed. All equipment was new and there was no plant replaced in this process. Therefore, there should be no retirements related to the installation of this chlorination system.
3612010	W/O 116-00-05	\$9,056.25	\$ -	\$9,056.25	Attached please find invoice number 20-211 from Sunshine Building and Development Corp., in the amount of \$8,981.25. The difference \$75.00 is operator capitalized time. This plant addition is fully supported and should be included in UPIS.



<b>1999 Adjustments</b>					
3542011	W/O 116-99-24		\$ (8,452.08)	\$ (5,860.11)	Audit staff retired 75% of the amount invoiced (\$11,269.44). The equipment relating to this work order was originally placed into service in 1987. Per the Handy Whitman Index, the retirement percentage should be 52%, not 75%. The retirement amount should be \$11,269.44, multiplied by the retirement percentage of 52%.

Exhibit B

<u>Line</u>	<u>Acct</u>	<u>Reference</u>	<u>Amount</u>	<u>Description</u>
289	6338001	78659*09416	\$612.50	Invoice No. 699 is attached.
349	6501030	79163*01042	\$525.83	Invoice No. S554186 is attached.
1265	7754008	81378*13269	\$2,085.00	Invoice No. 29611 is attached.
1323	7754011	7655*12739	\$975.00	Invoice No. 13250 is attached.
		Total	\$4,198.33	

# INVOICE

2001.4

B&B STEEL ERECTORS INC  
 Po. Box 621177  
 Orlando Fla. 32862-1177

**RECEIVED**  
 APR 30 2001  
 V11789

No. 2119

INVOICE DATE: 4-25-2001  
 CUSTOMER'S ORDER NO. 06706471160102

SOLD TO: UTILITIES INC. OF FLORIDA  
 200 Washington Field Ave  
 Altamonte Spg Fla. 32714

POSTED

SHIP TO: ALAFAYA UTIL.

SALESPERSON	SHIPPED VIA	TERMS	FOB
-------------	-------------	-------	-----

QTY. ORDERED	QTY SHIPPED	DESCRIPTION	UNIT	AMOUNT
		Furnish and install new clarifier drive for collector on plant #2		
		Material \$8,000	gear drive	
		Labor -- \$500.00	replaces	
			30 yrs.	(2)
		Total due this invoice		\$8,500.00
		067-0647-116-01-02-02 PL		
		WO # 067-0647-116-01-02-20112		

E. Adams NC3812

# INVOICE

2000.2

# Sunshine Building and Development Corp.

POST OFFICE BOX 180958 / CASSELBERRY, FLORIDA 32718-0958 / PHONE (407) 339-6721 / FAX: (407) 331-7542

To: Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714  
Attn: Charlie Staats

Invoice No. 20-211  
Estimate No. 1- Final  
Date: December 8, 2000  
Work Order #067-0847-116-0005

For installing liner and drop in manhole in the pavement at Oviedo-Alafaya Woods.

**Lump Sum**

**\$8,981.25**

*for 1/2/01  
#06564441*

**Terms: Net 30 days.** Late charge of 1-1/2% per month (18% per annum) will be charged on past due accounts, or the highest amount allowed by law.

# Sunshine Building and Development Corp.

1998.11-12

POST OFFICE BOX 180958 / CASSELBERRY, FLORIDA 32718-0958 / PHONE (407) 339-6721 / FAX: (407) 331-7542

To: Utilities, Inc. of Florida  
200 Weathersfield St.  
Altamonte Springs, FL 32714

Invoice No. 98-19  
Estimate No. 1-Final  
Date: February 12, 1998

Purchase Order: 647-S

Adjust sewer lateral, lay new service and tie in, install clean out, repair sod, and clean up on Tumbery in Alafaya Country Club Estates.

Crew and Equipment	18 Hrs. @ \$110.00	\$1,980.00
Plus 25% Supervision,		
Overhead and Profit		<u>495.00</u>
Total		<u>\$2,475.00</u>

Material:		
52' of 4" PVC		\$ 38.95
5 CY of 3/4" Rock		<u>115.03</u>
Subtotal		\$ 153.98
Plus 15%		<u>23.10</u>
Total		<u>\$ 177.08</u>
<b><u>Total Amount Due</u></b>		<b><u>\$2,652.08</u></b>

*Paid 2/11/98  
Chk 270790*

Terms: Net 30 days. Late charge of 1-1/2% per month (18% per annum) will be charged on past due accounts, or the highest amount allowed by law.

MAY-16-2003 16:32

847 498 6498

96%

P.05

551  
UTILITIES INC  
200 WEATHERSFIELD AVE  
ALTAMONTE SPGS, FL 32707

**R** *Bull -  
Work order is  
being submitted.  
CSA*

SHIP TO

SAME  
UTILITIES INC  
200 WEATHERSFIELD AVE  
ALTAMONTE SPGS, FL 32707

INVOICE

MAY-16-2003 15:41

487865961

UTILITIES INC

847 498 6498

P.05/14

PAGE 03/05  
1998.7-8

REFERENCE NUMBER	SHIP DATE	SALESPERSON	TAX CODE	DOC. NO.	WH	FREIGHT	SHIP VIA
AL DAN	01/16/98	GHS JERRY SCHM	NET 30 DAYS	FLSEK	031622	11	PREPAID GHS
DESCRIPTION	ORDERED	SHIPPED	BACK ORDER	U/M	PRICE	PER	EXTENSION
<del>10# RNC47328</del>							
	<i>2/A # 16</i>						
6018924 BASIC REPAIR KIT 3300.180	1	1	0	EA	3206.70	EA	3206.70
3199839X STATOR, REWD 88HP 450VD 3P	1	1	0	EA	1672.32	EA	1672.32
OIL DRAKEOL 9	14	14	0	QT	2.50	QT	35.00
DEYCON FLEKANE 94	1	1	0	EA	25.00	EA	25.00
3452502 WEAR RING, ROTATING S.S.	1	1	0	EA	179.55	EA	179.55
3193800 WEAR RING, STATIONARY	1	1	0	EA	157.50	EA	157.50
4258200 TERMINAL BOARD ASSEMBLY	1	1	0	EA	238.35	EA	238.35
KA3UGB 3" upper guide bracket	1	1	0	EA	90.00	EA	90.00
304SS							
824426 WASHER 90MM ID 110MM OD	1	1	0	EA	11.55	EA	11.55
822088 QXX SCREW, DRIVE SIZE 4 X	2	2	0	EA	1.16	EA	2.32
842573 QX SEAL RING	1	1	0	EA	17.85	EA	17.85
BELZONA R BELZONA MOLECULAR COATING	1	1	0	EA	375.00	EA	375.00
APPLIED AS REQUIRED							
LABOR REPAIR LABOR	1	1	0	EA	540.00	EA	540.00
3300 180-4930233 RIVERSIDE MASTER LS 16							

*(067-0641-102-11)*

**INQUIRIES TO GAS  
DIVISION OF ELLIS K. PHELPS  
(407) 886-3131**

*Estimated \$4200.00*

*\$7009.72 (A)*

*(ni)  
Σ(A) = 11,368.71*



Sub #	<i>647</i>	Water Sewer or Both (Circle One)
Sub Name	<i>Alameda</i>	
Retirement Info.	<i>1988</i>	
Cross Ref. Invoices	<i>Prof. Mch. #70000</i>	<i>CT Phelps #4533 99</i>

05/15/2003 11:51 4878696961

UTILITIES INC

PAGE 04/06

Preferred Mechanical Services  
43 N. Winter park Dr.  
Casselberry FL 32707

**RECEIVED**  
JAN 21 1998

V11106

Invoice

Number	#1430
Date	01/19/98

Bill To  
Utilities, Inc.  
200 Weathersfield Ave.  
Altamonte Springs FL 32714

Ship To  
Utilities, Inc.  
200 Weathersfield Ave.  
Altamonte Springs FL 32714

P.O. Number RN647527	Terms Net 30	Sales Rep Kevin	Sales Territory	Code
-------------------------	-----------------	--------------------	-----------------	------

Quantity	Description	Unit Price	Amount
8	hrs labor (3 men) to repair base elbow seating, install new gaskets & hardware and clean debris.	75.00	600.00
1	lot materials	150.00	150.00

Sub # 517 Water  Sewer  Both (Circle One)  
 Sub Name 610000000  
 Retirement Info. 1988  
 Gross Net Invoices 665,27008.72 Successor's #48000  
 Approval DR Date 1-27-98  
 Date Received

067-0647-102-11

Amount Paid 0.00	Amount Due 750.00	
		<b>TOTAL</b> <u>DR</u> <b>5750.00</b>

1/27/98 David  
Submitting  
work order

APOLKA, FL 32703  
(407) 847-2900  
FAX (407) 800-2962

FORT MYERS, FL 33905  
(941) 933-3228  
FAX (941) 680-1466

MANGONIA PARK  
WEST PALM BEACH, FL 33407  
(561) 848-8200  
FAX (561) 646-1283

SHYANZHAN, GA 31408  
(612) 966-1577  
FAX (612) 966-1579

DATE 01/28/98

551  
UTILITIES INC  
200 WEATHERSFIELD AVE  
ALTAMONTE SPGS, FL 32707

**RECEIVED**  
JAN 30 1998

S  
H  
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P  
T  
O

SAME  
UTILITIES INC  
200 WEATHERSFIELD AVE  
ALTAMONTE SPGS, FL 32707

INVOICE

REFERENCE NUMBER	SHIP DATE	SALESPERSON	TERMS	TAX CODE	DOC. NO.	W/H	FREIGHT	SHIP VIA
647-5-27	01/28/98	GNS JERRY SCHM	NET 30 DAYS	FLSEM	031843	11	PREPAID GNS	
DESCRIPTION	ORDERED	SHIPPED	BACK ORDER	U/M	PRICE	PER	EXTENSION	
PKD150N84L PROTECTIVE MODULE 97A & U ALLEN-BRADLEY	4	4	0	EA	115.77	EA	463.08	
NO-A135NBDA SOFT START EXCHANGE	1	1	0	EA	3326.40	EA	3326.40	
AIR FREIGHT CHARGE	1	1	0	EA	100.00	EA	100.00	
SERV SERVICE CALL	1	1	0	EA	675.00	EA	675.00	
MASTER PUMP STATION AT RIVERSIDE REPAIR 1/20/98 & 1/26/98.								

INQUIRIES TO **SAS**  
DIVISION OF ELLIS K. PHILLIPS  
(407) 886-3131

Sub # 647 Note Survey or Est. (Circle One)

Sub Name Alafaya

Retirement Info \_\_\_\_\_

Cross Ref. Inv. No. Ellis K. Phillips 57009.72 Expenses \$4,200.00

Approval DK Date 2-3-98 \$750.00

Date Received \_\_\_\_\_

4883.99

111-0647-102-11

MAY-16-2003 16:33  
847 498 6498  
96%  
P.07  
3/

MAY-16-2003 15:42  
05/15/2003 11:51  
4078596961  
UTILITIES, INC.  
UTILITIES INC  
847 498 6498 P.07/14  
PAGE 05/05



# BUHR & ASSOCIATES, P.A.

## Attorneys at Law

*Private Practice in:*

**GERALD T. BUHR**

*City Attorney for:*

of Mulberry, FL  
Town of Zolfo Springs, FL  
City of Bowling Green, FL

Northfork Professional Center  
1519 Dale Mabry Hwy., Suite 100  
Lutz, Florida 33548  
[www.gtbuhr.com](http://www.gtbuhr.com)

UTILITIES  
ENVIRONMENT  
LOCAL GOVERNMENT

# Invoice

James Camaren  
CEO  
Utilities, Inc.  
2335 Sanders Road  
Northbrook, IL, 60062-6196

DATE INVOICE #  
11/21/2001 699

Alafaya

ATTORNEY	SERVICE PROVIDED	HRS	Date	AMOUNT
GTB-Time	Review Seminole County JPA and compare it to one I drafted; phone call to client re substantial differences, and one-sided nature of Seminole's agreement; draft revision to JPA by me, send to client.	1.5	10/2/2001	262.50
GTB-Time	Revise JPA pursuant to client's request.	0.5	10/5/2001	87.50
GTB-Time	Review Seminole County JPA against what we proposed; phone conf with client re. weaknesses of County's agreement vs. my draft and AIA preferred agreement.	1.5	11/5/2001	262.50

**Total** \$612.50

Telephone (813) 949-3681

Facsimile (813) 949-3196

E-Mail: [gtbuhr@gtbuhr.com](mailto:gtbuhr@gtbuhr.com)



**GE Capital**  
**Fleet Services**

SERVICES BILLING INVOICE REMITTANCE COPY  
FOR PERIOD ENDING 11/30/2001

UTILITIES INC.  
ADRIANNE LOWMAN  
UTILITIES INC.  
2335 SANDERS ROAD  
NORTHBROOK

IL 60062

INVOICE 5554186  
DATE 12/01/2001  
PAGE 1

FLEET 0208 UTILITIES INC.

TYPE

AMOUNT

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ELECTRONIC FUEL CARD PROGRAM  
TOTAL SERVICE, REPAIR AND FEES

\$ 34,660.72  
34,615.24

PAYABLE BY 12/10/2001  
INVOICE #5554186

TOTAL AMOUNT DUE =====> \$ 69,275.96

RETURN REMITTANCE COPY WITH PAYMENT TO:  
GE CAPITAL FLEET SERVICES  
PO BOX 92696  
CHICAGO IL 60675-2696

REFER QUESTIONS TO: BILLING (800)469-0044 CREDIT (800)469-0044

281571

8VIN

# INVOICE

ORIGINAL

DATE 12/01/2001



**GE Capital  
Fleet Services**

PAYMENT DUE UPON RECEIPT

FLEET 0208 UTILITIES INC.

TYPE	PERIOD	INVOICE NUMBER	AMOUNT
RENTAL	12/01/01 TO 12/31/01	B215297	
MTC MGMT			1,424.25
FUELCARD			592.00
TOTAL			2,016.25

TOTAL DUE 2,016.25

RETURN ONE COPY WITH REMITTANCE TO  
GE CAPITAL FLEET SERVICES  
PO BOX 92886  
CHICAGO IL 60675-2696

DIRECT INQUIRIES TO BILLING 800-489-0044

8736

LIN001

V1042		DATE 11/01/01		INVOICE #8208110101			
		Maintenance	FUEL CARD	NGI	cards total	(fuel+maint)	
31-0099	1757.94	1353.55	30.00	78.75	108.75	3,111.49	
34-0120	231.30		4.00	10.50	14.50	231.30	
35-0110	616.80	103.40	8.00	21.00	29.00	720.20	
36-0750	865.13	451.98	14.00	36.75	50.75	1,317.11	
38-0770	601.12	31.24	10.00	26.25	36.25	632.36	
40-0200	346.90	60.86	8.00	21.50	29.50	407.76	
41-0212	60.50		2.00	5.50	7.50	60.50	
42-0205	148.50	0.00	2.00	5.25	7.25	148.50	
43-0210	156.10	69.24	2.00	5.25	7.25	225.34	
44-0215	518.61	1079.27	8.00	21.50	29.50	1,597.88	
47-0225	573.13	137.98	12.00	26.25	38.25	710.51	
50-0245	92.75		2.00	5.25	7.25	92.75	
52-0250	226.55	71.97	4.00	10.50	14.50	298.52	
53-0255	525.16	634.57	8.00	21.25	29.25	1,359.73	
55-0264	675.30	2891.65	12.00	32.00	44.00	3,566.95	
57-0270	149.88		2.00	5.25	7.25	149.88	
60-0280	329.53		6.00	15.75	21.75	329.53	
61-0646	232.84	722.10	2.00	5.25	7.25	955.04	
64-0643	278.80	180.46	2.00	5.25	7.25	459.36	
65-0290	152.95		6.00	15.75	21.75	152.95	
66-0644	236.40	1164.52	4.00	10.50	14.50	1,400.98	
67-0647	113.06	504.58	8.00	21.25	29.25	617.64	
68-0648	171.12	36.03	4.00	10.75	14.75	207.15	
69-0648	392.23	209.62	8.00	21.25	29.25	601.85	
70-0298	2253.93	275.27	36.00	89.75	125.75	2,529.20	
72-0672	123.44	281.35	2.00	5.50	7.50	404.79	
73-0673	274.85	523.72	4.00	10.50	14.50	798.67	
75-0700	659.94		8.00	21.00	29.00	659.94	
79-0485	362.81	417.92	6.00	15.75	21.75	780.73	
80-0500	7815.51	7316.86	126.00	287.25	413.25	15,132.17	
83-0600	1818.86	532.19	24.00	63.25	87.25	2,351.05	
86-0900	274.92	3782.13	4.00	10.50	14.50	4,057.05	
87-0905	364.12	1105.00	8.00	21.00	29.00	1,469.12	
88-0645	37.75		2.00	5.50	7.50	37.75	
89-0660	806.43	3102.90	16.00	31.50	47.50	3,909.33	
90-0600	2829.08	2849.76	80.00	173.75	253.75	5,678.84	
91-0640	287.40	52.32	4.00	10.50	14.50	339.72	
93-0006	2956.60		14.00	11.00	25.00	2,956.60	
109-0699	517.91		4.00	10.75	14.75	517.91	
101-680	2940.83	3668.96	62.00	155.00	217.00	6,609.79	
105-695	161.13	358.56	4.00	10.50	14.50	519.69	
120-920	367.52	296.65	12.00	31.75	43.75	664.17	
135-935	354.63	149.43	8.00	21.00	29.00	504.06	
<b>TOTAL</b>	<b>34860.72</b>	<b>64615.24</b>	<b>6592.00</b>	<b>21424.25</b>	<b>2,016.25</b>	<b>69,275.96</b>	

69275.96

2016.25

71,292.21

GE CAPITAL FLEET INVOICE

INVOICE #8206110101

VT042

#5208120101

84 entries

DATE 12/01/01

031-0099 /6501020	1787.94
034-0120 /6501020	235.30
035-0110 /6501020	624.80
036-0750 /6501020	879.13
038-0770 /6501020	611.12
040-0200 /6501020	354.90
041-0212 /6501020	62.50
042-0205 /6501020	150.50
043-0210 /6501020	158.10
044-0215 /6501020	528.61
047-0225 /6501020	585.13
050-0245 /6501020	94.75
052-0250 /6501020	230.55
053-0255 /6501020	533.16
055-0264 /6501020	687.30
057-0270 /6501020	151.98
060-0280 /6501020	335.53
061-0646 /6501020	234.94
064-0643 /6501020	280.90
065-0290 /6501020	158.95
066-0644 /6501020	240.46
067-0647 /6501020	121.06
068-0648 /6501020	175.12
069-0649 /6501020	400.23
070-0298 /6501020	2288.93
072-0672 /6501020	125.44
073-0673 /6501020	278.95
075-0700 /6501020	667.94
079-0485 /6501020	368.81
080-0500 /6501020	7941.51
083-0800 /6501020	1842.86
086-0900 /6501020	278.92
087-0905 /6501020	372.12
088-0645 /6501020	39.75
089-0660 /6501020	822.43
090-0600 /6501020	2909.08
091-0640 /6501020	291.40
093-0006 /6501020	2970.60
101-0680 -6501020	3002.83
109-0699 -6501020	521.91
105-0695 -6501020	165.13
120-0920 -6501020	379.52
135-0935 -6501020	362.63
Totals	35252.72

031-0099 /6501030	1,432.30
034-0120 /6501030	10.50
035-0110 /6501030	124.40
036-0750 /6501030	488.73
038-0770 /6501030	57.49
040-0200 /6501030	82.36
041-0212 /6501030	5.50
042-0205 /6501030	5.25
043-0210 /6501030	74.48
044-0215 /6501030	1,100.77
047-0225 /6501030	163.63
050-0245 /6501030	5.25
052-0250 /6501030	82.47
053-0255 /6501030	855.82
055-0264 /6501030	2,923.65
057-0270 /6501030	5.25
060-0280 /6501030	15.75
061-0646 /6501030	727.35
064-0643 /6501030	185.71
065-0290 /6501030	15.75
066-0644 /6501030	1,175.02
067-0647 /6501030	525.83
068-0648 /6501030	46.78
069-0649 /6501030	230.87
070-0298 /6501030	365.02
072-0672 /6501030	286.85
073-0673 /6501030	534.22
075-0700 /6501030	21.00
079-0485 /6501030	433.67
080-0500 /6501030	7,603.91
083-0800 /6501030	595.44
086-0900 /6501030	3,792.63
087-0905 /6501030	1,126.00
088-0645 /6501030	5.50
089-0660 /6501030	3,134.40
090-0600 /6501030	3,023.51
091-0640 /6501030	62.82
093-0006 /6501030	11.00
101-0680 -6501030	3,823.96
109-0699 -6501030	10.75
105-0695 -6501030	369.06
120-0920 -6501030	328.40
135-0935 -6501030	170.43
Totals	36,039.49

71,292.21

(1)



"We're No. 1 because we're Shelley's!"

# Shelley's Septic Tanks, Inc.

P.O. Box 249  
Zellwood, FL 32798  
(407) 889-8042  
Lake Co. Residents (352) 383-5775

## Invoice

DATE	INVOICE #
12/24/2001	29611

**Bill To:**

Utilites Inc. of FL  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714

**Service Address:**

Alafaya Utilities  
1067 McKinnon Avenue  
Oviedo, FL 32765  
.055 S3475P  
FLA011074

P.O. NO.		TERMS	DUE DATE	PERMIT NO.
		Net 30	1/23/2002	
QUANTI...	DESCRIPTION	RATE	SERVICED	AMOUNT
6	Hauling and Lime Stabilization of Biosolids-Tickets 22293, 22294, 21536, 21539, 21677, 21878	347.50	12/23/2001	2,085.00
<i>Thank You. We Appreciate Your Business!</i>				<b>Total</b> \$2,085.00

# Total ENVIRO SERVICES, INC.

d/b/a Total Septic Services



3003 W. 40th Street • Orlando, Florida 32839 • Office: (407) 841-0400 • Fax (407) 841-6033

## Invoice

**PAID**

<b>Bill To</b> UTILITIES OF FLORIDA 200 WEATHERSFIELD AVE. ALTAMONTE SPRINGS, FL. 32714	<b>Project Address</b> SAME
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<b>Invoice #</b> 13250	<b>Date</b> 10/13/2001	<b>P.O. No.</b>	<b>Terms</b> Net 30	<b>Due Date</b> 11/12/2001	<b>Rep</b> SL
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Description	Rate	Qty	Amount
Pumped out lift station	325.00	3	975.00
Thank you for your business. It's been a pleasure working with you!			<b>Total</b> 975.00
This invoice is subject to a service charge of 1.5% per month and (18%) per annum if not paid within the due date. We accept Master card, Visa, Discover. There is a \$25.00 fee for all returned checks.			<b>Payments/Credits</b> \$-975.00
			<b>Balance Due</b> \$0.00