

Ruth Nettles

From: Michele Parks [michele@RSBattorneys.com]
Sent: Monday, May 04, 2009 2:53 PM
To: Filings@psc.state.fl.us
Cc: Rick Wright; jphoy@uiwater.com; Patrick Flynn
Subject: Alaffay Utilities, Inc. *****NOTE PREVIOUS E-MAIL DID NOT HAVE ATTACHMENT*****
Attachments: PSC Clerk 03.ltr. (Filing Response to Staff's First Data Request).pdf

- a. Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32779
PHONE: (407) 830-6331
- b. Docket No.: 090121-SU/ Alafaya Utilities, Inc.'s Application for Limited Proceeding Rate Increase in Seminole County, Florida
- c. Alafaya Utilities, Inc.
- d. 4 page letter/31 pages of supporting documents
- e. Response to Staff's First Data Request dated April 14, 2009

Michele Parks, Legal Assistant
Rose, Sundstrom & Bentley, LLP
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5/4/2009

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CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

May 4, 2009

E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 090121-SU; Alafaya Utilities, Inc.'s Application for Limited Proceeding
Rate Increase in Seminole County, Florida
Our File No.: 30057.153

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Alafaya Utilities, Inc. (the "Company") to Staff's first data request dated April 14, 2009.

Staff needs the following information to complete our review of the application.

1. Please explain in detail how the (\$2,322,586) adjustment was determined included in Schedule No. 4, column b, line 1, and how the (\$2,322,586) adjustment reconciles with the footnote amounts included in Schedule 4 and the detail included in Schedule 6.

RESPONSE: The \$2,322,586 was closed to the general ledger in 2006. However, Schedule 4, column (a) is the balance at 12/31/07. The \$2,322,586 is related to dollars spent on plant that were either not included in the last rate case (for which the Company now seeks recovery in the limited proceeding), or for dollars spent on plant that were recovered in the last rate case (for which the Company is backing out completely in order to prevent any double recovery). Therefore, the Company is backing this entire number out of column (a) (which is shown in column (b)), and including portions of this amount in columns (c) and (d) to show total limited proceeding considerations in

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column (e). Attached is a detailed breakdown of the \$2,322,586 and how it relates to the Schedule 4 footnote and the detail included in Schedule 6.

2. Please provide supporting documentation for the \$280,000 contributed property/cash shown on Schedule No. 8.

RESPONSE: Please see the attached Cost Share Agreement between the St. Johns River Management District and Alafaya Utilities, Inc.; specifically item 15 on page 3.

3. Please provide the following supporting documentation for rate case expense shown on Schedule No. 12.

- (a) For each individual person, in each firm providing consulting services to the applicant pertaining to this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.

RESPONSE: There are no firms providing consulting services for this docket at this time. Please see the updated Schedule 12.

- (b) For each firm or consultant providing services for the applicant in this docket, please provide copies of all invoices for services provided to date.

RESPONSE: Please see the attached Rose, Sundstrom & Bentley invoice.

- (c) If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.

RESPONSE: Please see the updated Schedule 12.

- (d) Please provide an estimate of costs to complete the case by hour for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.

RESPONSE: Please see the updated Schedule 12.

- (e) Please provide an itemized list of all other costs estimated to be incurred through the PAA process.

RESPONSE: Please see the updated Schedule 12.

4. Please explain in detail why the working capital allowance shown in the 2007 annual report schedule on S-2, column (d) is \$263,962 while the working capital allowance shown on Schedule No. 4, column (a), line 8 is \$282,205.

RESPONSE: There is an inadvertent error in Schedule No. 4 of the limited proceeding. The Company's formula did not pull the correct accounts. The correct working capital allowance is \$263,962, as shown in the Company's annual report.

5. Please explain in detail why there is an \$11,765 difference between the amount listed in footnote 4 of Schedule No. 4 of the \$5,192,661 and the amount listed in column (d), line 1 of Schedule 4 of \$5,204,661. The same \$11,765 difference exists between the \$7,463,835 amount listed in footnote (4) of Schedule No. 4 and the amount of \$7,475,600 listed on Schedule No. 6, line 5.

RESPONSE: At the outset, it should be noted that the Company believes Staff is referring to the amount of \$5,192,896 in footnote 2 of Schedule 4. Based on this assumption, the numbers in footnote 4 of Schedule 4 are typos. The footnote was written before the numbers were complete, and inadvertently was not updated. The footnote should read, "Since a portion of the digester was included in the Company's prior rate proceeding, the amount to include from Schedule 6 is less than the total cost of the projects. As shown on Schedule 6, the total cost of the projects came in at

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
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\$7,475,600. The amount in column (d), above is \$5,204,661, for a difference of \$2,270,939 (the total cost of the digester)."

6. Please explain the reasons for the December CP corrections included in Schedule No. 6, lines 1149, 1170, and 4950 in the amounts of \$6,661,642.21, \$2,450,001.27, and \$1,571,013.50, respectively.

RESPONSE: There are several entries labeled, "December CP corrections". When the Company first started tracking the costs for its new financial system and customer care and billing system (hereafter referred to as JDE and CC&B, respectively), the costs were recorded in one single capital projects account (project 2004521). The Company then decided to track the costs of JDE and CC&B separately, causing a reclassifying entry from 2004521 to 2009505 (JDE) and 2009506 (CC&B). The December CP corrections entry is this reclassification. A copy of the reclassification entry is attached.

Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\ALAFAYA UTILITIES\153) ALAFAYA 2008 Limited Proceeding\PSC Clerk 03.ltr. (Filing Response to Staff's First Data Request).doc

ALAFAYA UTILITIES, INC.
DOCKET NO. 090121-SU
STAFF'S FIRST DATA REQUEST
RESPONSE TO ITEM (1)

<u>Line No.</u>	<u>Schedule 6 Amount</u>
6	\$494.77
7	502.22
9	65,750.00
10	500.00

This amount, when rounded to the nearest dollar, ties to note (2) on Schedule 4. This project was not completed until 2007, but \$67,246.99 was inadvertently closed in 2006. This project was not included in the revenue requirement for the Company's last rate case, so recovery is sought in the limited proceeding.

\$67,246.99

380	\$57.25
381	1,596.00
382	321.00
383	743.50
384	134.25
385	678.50
386	187.50
387	1,218.75
388	2,218.75
389	9,125.00
390	4,613.12
391	101.76
392	5,623.00
393	12,992.00
394	1,325.00
395	1,500.00
396	2,287.00
397	2,314.00
398	2,314.00
399	3,069.47
400	3,519.24
401	3,668.60
402	5,405.05
403	7,479.44
404	10,217.59

405	14,759.82
406	3.35
407	60,058.38
409	2,398.33
410	4,528.75
411	3,920.08
412	7,173.79
413	4,910.18
414	10,000.00
415	7,349.01
416	38,436.84
417	9,550.47
418	13,465.02
419	4,317.40
420	9,113.00
421	1,420.44
422	2,633.44
423	750.00
424	500.00
425	7,288.50
426	350.00
427	10,655.29
428	4,982.41
429	754.28
430	7,687.68
431	822.22
432	1,559.97
433	22,035.44
434	28,574.10
435	4,008.95
436	70,425.90
437	1,369.55
438	633.48
439	443.06
440	93,937.50
441	56,700.00
442	199,350.00
443	23,883.48
444	92,346.30
445	29,854.35
446	137,250.00

447	44,881.53
448	309,438.90
449	134,442.00
450	1,190.94
451	1,338.45
452	185,096.97
453	235,961.10
454	53.50
455	25,100.47
456	444.95
457	404.50
458	486.15
459	1,180.00
460	150,936.20
461	514.24
462	486.15
463	486.15
464	1,457.00
465	2,090.59
466	3,613.80
467	3,960.00
468	167.48
469	47,998.67
470	486.15
471	89.30
472	6,487.00
473	6,487.00
474	7,365.00
475	500.00
476	9,283.85

\$2,255,338.57 This amount represents the total gross plant amount booked to the digester replacement project. As noted in footnote (2), the actual total cost of the digester project was \$2,270,939. The difference between the amount booked (\$2,255,339), and the actual cost (\$2,270,939) is \$15,600, which represents the adjustment to correct the AFUDC calculation.

Total \$2,322,585.56 This is the sum of the two subtotals, and ties to column (b), line (1) on Schedule 4.

**COST SHARE AGREEMENT
BETWEEN THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
AND
ALAFAYA UTILITIES, INC.
PURSUANT TO THE DISTRICT'S
WATER PROTECTION & SUSTAINABILITY PROGRAM**

For good and valuable consideration, receipt of which is hereby acknowledged, the parties hereto agree as follows:

1. **Purpose of Agreement.** This cost share agreement is authorized by the St. Johns River Water Management District ("the District") from funding designated for construction of alternative water supplies pursuant to the Florida Water Protection & Sustainability Program ("the Program"), which is governed by sections 373.0831 and 373.1961 Fla. Stat. (2005). Funding received through this Agreement shall be used solely for the construction of the alternative water supply project identified in Exhibit A, Statement of Work and Exhibit B, Supplemental Information Package ("the Project"). Recipient hereby agrees that funding received from the District for the Project may not be used for any work associated with the research, design, and permitting aspects of the Project. This agreement consists of the following items: Exhibit A, Statement of Work, Exhibit B, Supplemental Information Package, Exhibit C, Cost Schedule, Attachment 1, District Supplemental Instruction, Attachment 2, Notice to Proceed, and all other attachments and exhibits.

2. **Execution of Agreement.** This cost share agreement shall constitute an offer until authorized, signed and returned to the District by Recipient. Failure to do within sixty (60) days of receipt shall result in a retraction of this offer by the District.

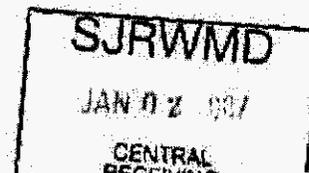
3. **Term of Agreement.** This Agreement shall extend from the Effective Date through December 31, 2007 ("Completion Date").

The Effective Date of this Agreement shall be the date upon which the last party to this Agreement has dated and executed the same. Recipient shall not be eligible for reimbursement for any work that is commenced, or costs that are incurred, prior to the Effective Date.

4. **Scope of Project.** Recipient shall commence work funded hereunder ("the Work") within fifteen (15) days after receipt of the fully executed Agreement from the District, and shall prosecute the Work diligently in accordance with Exhibit "A", "Statement of Work" (attached), and Exhibit "B", Supplemental Information Package (attached). Recipient shall not commence work in subsequent fiscal years, until the District issues a written Notice to Proceed (Attachment 2).

5. **Permits.** Recipient is required to obtain any and all permits from governmental entities that are necessary for performance of the Work. Any Work not properly permitted prior to implementation or completed without proper permits shall not be considered in compliance with this Agreement, shall not constitute Work performed hereunder, and shall not be approved for payment by the District. Recipient shall be solely responsible for any fines or penalties associated therewith and the cost of removal of said unauthorized construction.

6. **Legislative Requirements.** The Florida Legislature requires recipients of funds granted through the Program to meet several specific conditions. The Recipient must provide the District with written assurance of its continued qualification under these requirements with submittal of its invoice in



order to continue to receive funding hereunder. Details concerning these requirements appear in subsections 373.1961(3)(c), (e) and (j), Fla. Stat.

A Recipient receiving funding through this Agreement that operates a public water supply utility shall be required to develop a rate structure for water customers in the service area of the funded utility that will: (1) promote the conservation of water; and (2) promote the use of water from alternative water supplies.

7. **Project Management.** The parties shall designate Project Managers, who shall be responsible for overall coordination, oversight, and management of the Work. The parties agree to the following persons being designated as Project Manager:

DISTRICT

John Wester
St. Johns River Water Management District
4049 Reid Street
Palatka, Florida 32177
(386) 329-4457
E-mail: jwester@sjrwmd.com

RECIPIENT

Bryan Gongre
Alafaya Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, Florida 32717
(407) 869-8588 X 226
E-mail: b.k.gongre@utilitiesinc-usa.com

8. **Change in Project Manager.** Either party to this Agreement may change its Project Manager by providing not less than three (3) working days prior written notice of the change to the other party.
9. **Notices.** All notices to each party shall be in writing and shall be either hand-delivered or sent via U.S. certified mail to the respective party's Project Manager at the names and addresses specified above. All notices shall be considered delivered upon receipt. Should either party change its address, written notice of the new address shall be sent to the other parties within five business days. Except as otherwise provided herein, notices may be sent via e-mail or fax, which shall be deemed delivered on the date transmitted and received.
10. **Quarterly Progress Reports.** Recipient shall provide to the District regular project update/status reports by September 1st; December 1st; March 1st and June 1st of each year. Reports will provide detail on progress of the Project and outline any potential issues affecting project completion or the overall schedule. Status reports may be submitted in any form agreed to by District's Project Manager and the Recipient, and may include emails, memos, and letters.
11. **Annual Update.** In accordance with section 373.0361 (7) (b), Fla. Stat., the Recipient shall provide an annual update to the District detailing the progress of the project.
12. **Performance Monitoring.** For as long as the Project is operational, the District shall have the right to inspect the operation of the Project during normal business hours upon reasonable prior notice. Recipient shall make available to the District any data that is requested pertaining to Project performance.
13. **Liability and Insurance.** Recipient shall hold harmless, release and forever discharge District, its public officers, employees, agents, representatives, successors and assigns of all liabilities, claims, actions, damages, costs or expenses, and attorneys' fees which Recipient may have against District arising out of or in any way connected with this agreement and resulting from damages to property, personal injury, or loss of life. Recipient understands that this waiver of

liability includes any claims based on partial or sole negligence, action or inaction of District, its employees, subcontractors, representatives, successors and assigns.

14. **Diversity.** The District is committed to the opportunity for diversity in the performance of all procurements, and encourages its prime vendors (contractors and suppliers) to make good faith efforts to ensure that women and minority-owned business enterprises (W/MBE) are given the opportunity for maximum participation as the second- and lower-tier participants. To this end, as requested, the District will assist the Recipient by sharing information on W/MBEs to encourage their participation.
15. **Amount of Funding.** For satisfactory performance of the "Work", the District agrees to pay the Recipient a sum in the amount not to exceed \$280,000 or up to twenty percent (20%) of the total construction costs, whichever is less. The Recipient shall provide at least sixty percent (60%) of the construction costs, unless a different amount is authorized pursuant to section 373.1961(3)(c), Fla. Stat. The Recipient shall notify the District's Project Manager in writing upon receipt of additional State funding for the completion of the Project.
16. **Funding Contingency:** Funding for each applicable fiscal year of this Agreement is at all times contingent upon funding, which may include a single source or multiple sources, including, but not limited to: (1) ad valorem tax revenues appropriated by the District's Governing Board; (2) annual appropriations by the Florida Legislature, or (3) appropriations from other agencies or funding sources. Agreements that extend beyond the current Fiscal Year are subject to annual appropriation of funds, in the sole discretion and judgment of the District's Governing Board, for each succeeding year. Should the Work provided for hereunder not be approved, in whole or in part, for funding by an external funding source, or the Governing Board in succeeding years, the District shall so notify Recipient and this Agreement shall be deemed terminated for convenience in accordance with Paragraph 22, TERMINATION OF AGREEMENT, five (5) days after receipt of such notice, or within such additional time as the District may allow.
17. **Fiscal Year.** For the purpose of this Agreement, Fiscal Year is defined as the period beginning October 1 and ending September 30.
18. **Payment of Funds.** All invoices shall reference the contract number shown on the first page of this Agreement, and shall be submitted either by mail to the St. Johns River Water Management District, Director, Division of Financial Management, 4049 Reid Street, Palatka, Florida 32177 or by email to acctpay@sjrwmd.com. Contractor shall transmit invoices using only one of the above two methods, but not both. Recipient shall submit itemized quarterly invoices for reimbursement based upon the actual Work performed and shall bill as per Exhibit C, Cost Schedule. The District will reimburse the Recipient up to twenty percent (20%) of actual construction costs, but in no event shall the amount exceed \$280,000. The invoice shall include receipts from contractors and/or suppliers for the specified construction expenditures and proof of payment (check number or copy of cancelled check), and verification of the Project complying with local and state building requirements, including verification of any required permits. The District may request supporting information to document invoices as needed. All documentation required for verification of invoices shall be received and approved by the District prior to release of payment. Invoices that do not correspond to the Cost Schedule or other requirements of this paragraph will be returned to Recipient without action within twenty (20) business days of receipt and shall state the basis for rejection of the invoice. Payments shall be made within forty-five (45) days of receipt of an invoice that conforms to this paragraph. The provisions in this paragraph relating to payment of funds shall supersede any other provisions or attachments contained in this Agreement.

19. **Final Payment.** The final invoice to the District must be received not later than ninety (90) days after the Completion Date.
20. **Price Escalation.** No price adjustments will be approved during the term of this Agreement. This includes, but is not limited to, adjustments due to cost of living increases and/or unforeseen site conditions.
21. **Repayment of Funds.** Funds shall be subject to repayment by Recipient after expiration of this Agreement if, upon a post-project audit examination, the District finds that: (1) Recipient has spent funds for purposes other than those provided for herein, (2) Recipient has received duplicate funds from the District for the same purpose, and/or (3) Recipient has received more than one hundred percent (100%) contributions for the project through cumulative public agency cost-sharing funding.
22. **Termination of Agreement.** If the Recipient materially fails to fulfill its obligations under this Agreement, including the specific milestones established in the Agreement, the District shall provide written notice of the deficiency by forwarding a Notice to Cure, citing the specific nature of the material breach. The Recipient shall have thirty (30) days to cure the breach. If the Recipient fails to cure the breach within the thirty (30) day period, the District shall issue a Termination for Default Notice. Should the District terminate for default in accordance with this provision, the District shall be entitled to recover procurement costs in addition to all other remedies under law and/or equity.

The District may terminate this Agreement at any time for convenience upon thirty (30) calendar days prior written notice to the Recipient.

Notwithstanding anything in this Agreement to the contrary, the District reserves the right to terminate the Agreement immediately without notice in the event any of the representations contained in the Project Proposal are found to be false or if the Recipient fails to complete the construction and performance of all work items described in Exhibit A, Statement of Work.

In the event an Agreement is terminated, the District shall ensure all unspent funds are made available for use in the Program.
23. **Failure to Complete Project.** In the event Recipient fails to complete the Project, Recipient shall refund to the District all funds that have been provided to Recipient pursuant to this Agreement; provided, however, that the District, in its sole judgment and discretion, may determine that Recipient has failed to complete the Project due to circumstances that are beyond Recipient's control, or due to a good faith determination that the Project is no longer environmentally or economically feasible, in which event the District may excuse Recipient from the obligation to return the funds provided hereunder. If the Project has not been completed within 30 days after the Completion Date, Recipient shall provide the District with notice regarding its intention as to completion of the Project. The parties shall discuss the status of the Project and may mutually agree to revise the Completion Date or the scope of the Project. Failure to complete the Project within 180 days of the then-current Completion Date shall constitute failure to complete the Project for the purposes of this provision.
24. **Interest of Recipient.** Recipient certifies that no officer, agent, or employee of the District has any material interest, as defined in chapter 112, Fla. Stat., either directly or indirectly, in the business of Recipient to be conducted hereby, and that no such person shall have any such interest at any time during the term of this Agreement.

25. **Independent Contractor.** Recipient is an independent contractor. Neither Recipient nor Recipient's employees are employees of the District. Recipient shall have the right to control and direct the means and methods by which the Work is accomplished. Recipient is solely responsible for compliance with all labor and tax laws pertaining to it, its officers, agents, and employees.
26. **Non-lobbying.** Pursuant to section 216.347, Fla. Stat., as amended, Recipient agrees that funds received from the District under this Agreement shall not be used for the purpose of lobbying the Legislature or any other state agency.
27. **Release of Information.** Records of Recipient that are made or received in the course of performance of the Work may be public records that are subject to the requirements of chapter 119, Fla. Stat. Each party reserves the right to cancel this Agreement for refusal by the other party to allow public access to all documents, papers, letters, or other material related hereto and subject to the provisions of chapter 119, Fla. Stat., as amended.
28. **Audit: Access to Records.** Contractor agrees that the District or its duly authorized representatives shall, until the expiration of five (5) years after expenditure of funds hereunder, have access to examine any of Contractor's books, documents, papers, and other records involving transactions related to this Agreement. Contractor shall preserve all such records for a period of not less than five (5) years. Payment(s) made hereunder shall be reduced for amounts charged that are found on the basis of audit examination not to constitute allowable costs. Contractor shall refund any such reduction of payments. All required records shall be maintained until an audit has been completed and all questions arising from it are resolved. Contractor will provide proper facilities for access to and inspection of all required records. In addition, state and/or federal funds have been utilized by the District, in whole or in part, to fund this Agreement. As a result, the District may be subject to state audit under the Florida Single Audit Act, section 215.97, Florida Statutes, or federal audit, regarding the expenditure of these funds. Contractor shall fully cooperate with any state or federal audit in the same manner as a District audit, as provided above.
29. **Florida Single Audit Act.** The Florida Single Audit Act (FSAA), section 215.97, Florida Statutes, applies to all sub-recipients of state financial assistance, as defined in section 215.97(1)(q), Florida Statutes, that is awarded by the District through a project or program that is funded, in whole or in part, through state financial assistance to the District. This Agreement involves the disbursement of state funding in the amount of \$140,000. If any state funding is involved, the Recipient is potentially subject to the FSAA. In such event, if Recipient receives more than \$500,000 of state financial assistance during the course of its fiscal year, which includes assistance derived from District and non-District programs, Recipient is subject to compliance with the FSAA. In such event, not later than 20 days after preparation, Recipient shall provide the District with a copy of the audit it prepares in compliance with the FSAA, as it pertains to the Work performed under this Agreement. This information shall be directed to: St. Johns River Water Management District, Mr. Greg Rockwell, Director, Division of Financial Management, 4049 Reid Street, Palatka, FL 32117. Recipient has the sole and complete duty of ensuring compliance with the FSAA.
30. **Royalties and Patents.** Recipient shall pay all royalties and patent and license fees necessary for performance of the Work and shall defend all suits or claims for infringement of any patent rights and save and hold the District harmless from loss on account thereof.
31. **Governing Law.** This Agreement shall be construed according to the laws of the State of Florida.

- 32. **Venue.** In the event of any legal proceedings arising from or related to this Agreement, venue for such proceedings shall be in Orange County, Florida.
- 33. **Attorney's Fees.** In the event of any legal or administrative proceedings arising from or related to this Agreement, including appeals, each party shall bear its own attorney's fees.
- 34. **Waiver of Right to Jury Trial.** In the event of any civil proceedings arising from or related to this Agreement, Recipient hereby consents to trial by the court and waives its right to seek a jury trial in such proceedings, provided, however, that the parties may mutually agree to a jury trial.
- 35. **Construction of Agreement.** This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that it may have been prepared by counsel for one of the parties, it being recognized that both parties, have contributed substantially and materially to the preparation hereof.
- 36. **Entire Agreement.** This Agreement, upon execution by Recipient and the District, constitutes the entire agreement of the parties. The parties are not bound by any stipulations, representations, agreements, or promises, oral or otherwise, not printed or inserted herein. Recipient agrees that no representations have been made by the District to induce Recipient to enter into this Agreement other than as expressly stated herein. This Agreement cannot be changed orally or by any means other than written amendments referencing this Agreement and signed by all parties.
- 37. **Separate Counterparts.** This Agreement may be executed in separate counterparts, which shall not affect its validity.

IN WITNESS WHEREOF, the St. Johns River Water Management District has caused this contract to be executed this 5th day of January, 2007, in its name by its Executive Director, and the Recipient has caused this Agreement to be executed on the day and year written below in its name by its duly authorized representatives, and, if appropriate, has caused the seal of the corporation to be attached.

ST. JOHNS RIVER WATER
MANAGEMENT DISTRICT

ALAFAYA UTILITIES, INC.

By: Kirby B. Green III
Kirby B. Green III, Executive Director

By: Bryan K. George
Bryan K. George / Regional Manager SUP
Typed Name and Title

Date: January 5, 2007

Date: 12/29/06

APPROVED BY THE OFFICE
OF GENERAL COUNSEL

Attest: Ann M. Raponi

Stanley J. Niego, Sr.
Stanley J. Niego, Sr. Assistant General Counsel

Ann M. Raponi / Office Assistant IUP
Typed Name and Title

**EXHIBIT A
STATEMENT OF WORK
WATER PROTECTION AND SUSTAINABILITY PROGRAM
ALAFAYA RECLAIMED WATER STORAGE AND HIGH SERVICE PUMP PROJECT**

I. INTRODUCTION/BACKGROUND

The Florida Water Protection and Sustainability Program (WPSP) was created through passage of Senate bills 360 and 444 during the 2005 legislative session and were subsequently signed into law by Governor Jeb Bush. The purpose of this program is to provide cost-share funding for construction of alternative water supply projects. The St. Johns River Water Management District (District) will implement the program within its region as described below.

To be considered eligible for this cost-share funding program, projects must first be identified in the District Water Supply Plan (DWSP). After projects are incorporated into the DWSP, they are further evaluated as to their suitability for this funding program. The identification of water supply development projects in the DWSP does not guarantee funding assistance through this funding program. For the purpose of this program, cost sharing is identified as reimbursement by the District for construction costs of alternative water supply development projects.

Projects were evaluated in accordance with legislation requiring consideration of 12 specific factors, along with four additional factors added by the Governing Board and supplemental information provided by the sponsors. The results of the evaluations and proposed funding levels for FY 07 were presented at a public meeting held at the District on July 12, 2006. On August 8, 2006, the District's Governing Board gave final approval of the projects and funding levels for FY 07.

The Alafaya Utilities Reclaimed Water Storage and High Service Pump Project was approved. Alafaya Utilities (Recipient) is the lead agency on this project.

II. OBJECTIVES:

The project will achieve the following objective:

- Reduce the use of fresh groundwater for non-potable water needs

III. SCOPE OF WORK:

Recipient shall manage the construction of a project that will make an additional 0.41 mgd of reclaimed water available to the City of Oviedo. The components of the project will include pumping and storage systems capable of making an additional 0.41 mgd of reclaimed water available.

IV. TASK IDENTIFICATION:

The Recipient shall be responsible for the following:

- Obtaining project final design, construction plans and specifications
- Providing a copy of Recipient's executed construction contract documents to the District's project manager
- Providing copies of any subsequent change orders to the contract to the District's project manager
- Obtaining all required permits, including right of access to the project site, related to project construction and subsequent operation of the facility
- Compliance with all permits

- Procurement for project construction
- Supervision and inspection of construction
- Construction contract administration
- Timely submittal of invoices for actual construction costs in accordance with the cost share agreement (i.e. quarterly, with appropriate substantiation) to enable proper review by the District's Project Manager prior to payment authorization.
- Progress reports to the District's project manager identifying project progress to date, key milestones reached, overall project schedule versus time for project completion, key issues to be resolved, project time and projected costs versus actual cost to date.
- Certification of construction phase completion by a Professional Engineer registered in the State of Florida
- Compliance with cost accounting practices and procedures required for reimbursement of funds expended for the Florida Water Protection and Sustainability Program.

V. TIMEFRAMES AND DELIVERABLES

- Recipient shall commence work under the Agreement within fifteen (15) calendar days after the effective date of the Agreement
- Recipient shall provide District copies of the construction contract bid documents and the Cost Schedule for the awarded construction contract within thirty (30) days of contract award. The Cost Schedule, and the reimbursement percentage calculation, described in Section VI, below, shall be incorporated into this agreement as Exhibit C.
- Recipient shall provide certification of construction completion within thirty (30) days of project completion.
- Recipient shall complete the project, including all tasks defined in this Agreement no later than December 31, 2007.

VI. CONTRACT BUDGET

The estimated total project cost is \$1,400,000. District shall reimburse Recipient up to 20% of eligible construction costs in accordance with the WPSP, limited to an amount not to exceed \$280,000.

District's quarterly reimbursement to Recipient shall be a percentage of the amount paid the contractor during the reimbursement period. The percentage shall be calculated based on the amount allocated by District divided by the amount of the construction contract represented by the Cost Schedule. In the event the project is completed below the contracted price, District shall reimburse Recipient the amount of the remaining funds provided for in this Agreement up to an amount not exceeding twenty percent (20%) of the total project cost or the total value of that portion of the as-built project that is eligible for WPSP funding, whichever is less.

Contract #SK336AA

EXHIBIT B
SUPPLEMENTAL INFORMATION PACKAGE

Contract #SK336AA

**EXHIBIT C
COST SCHEDULE**

To be incorporated into the Agreement as Exhibit C upon execution of the construction contract.

3001118

JH ✓

KW ✓

LAW OFFICES
ROSE, SUNDBLUM & BENTLEY, LLP

P.O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

F.E.I.# 59-2783536

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

Batch 49888

UTILITIES, INC
ATTN: JOHN STOVER
2335 SANDERS RD
NORTHBROOK, IL 60062

147413

MARCH 10, 2009 Doc
INVOICE # 39500
FILE # 30057-00153
PAGE 1

MATTER: ALAFAYA UTILITIES, INC/
2008 LIMITED PROCEEDING

2/02/09	MF	TELEPHONE CONFERENCE WITH MR. HOY AND MS. WEEKS; RESEARCH AND DRAFT RESPONSE	.40
2/02/09	CM	TELEPHONE CONFERENCE WITH KIRSTEN WEEKS REGARDING WHETHER A FULL YEAR OF CONSUMPTION DATA IS REQUIRED FOR LIMITED PROCEEDING; LEGAL RESEARCH REGARDING THAT ISSUE; DRAFT CORRESPONDENCE TO CLIENT REGARDING TREATMENT OF CONSUMPTION DATA IN REGULATIONS.	.80
2/09/09	MF	TELEPHONE CONFERENCE WITH MS. WEEKS WHO TELEPHONED WITH SEVERAL QUESTIONS	.20

TOTAL HOURS 1.40

PROFESSIONAL FEES \$ 424.00

TOTAL COSTS ADVANCED \$.00

TOTAL STATEMENT \$ 424.00

OK
JH

2010157.2906.00901 \$424.00

Approved by Legal

MAR 17 2009

3010094

EXPENSE REPORT FORM

- 1) Complete all sections where applicable
- 2) Attach receipts on to separate page, attach to form
- 3) Explain A&L entertainment expenses on the back of form
- 4) Keep photocopies of all forms for your protection
- 5) Submit completed form to supervisor for approval

Batch 50804

Name Kirsten Weeks

Doc 150888

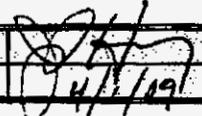
Company See below

Business Unit See below

Date Co / Sub								Total	Account Codes
	3/11/09	3/12/09	3/13/09						
Meals	4.56		46.07					\$50.63	7758370 <u>61200</u>
Hotel (room, tax, phone calls)			435.48					\$435.48	7758365 <u>6185</u>
Mileage Driven	20		20						
Mileage Value @ 0.55	0.00	11.00	0.00	11.00	0.00	0.00	0.00	\$22.00	6759010 <u>6180</u>
Airfare (including penalties)	15.00		15.00					\$30.00	7758365 <u>6190</u>
Car Rental (including fuel)								\$0.00	7758365
Parking								\$0.00	7758365
Tolls								\$0.00	7758365
Taxi - Limousine								\$0.00	7758365
Entertainment								\$0.00	7738390
Education								\$0.00	7048055
Other: NARUC Conference								\$0.00	7048050
Other: Wellness Benefit								\$0.00	<u>6195</u>
Other: internet/Misc				17.95				\$17.95	
Other:								\$0.00	

Purpose of the Expense: <u>Various Rate Cases</u>	Payment Recap
Business Benefit: <u>See support sheet</u>	Total of the Front of the Expense Form: <u>\$556.06</u>
# Days on Business:	Subtract Any Advances: <u>less</u>
Explanation:	Net Amount Due to the Employee: <u>\$556.06</u>

I hereby certify that the above expenditures represent cash spent for legitimate company business only and include no items of a personal nature.

Authorized Signature: 	Employee Signature: <u>KIRSTEN E. WEEKS</u>
Date Authorized: <u>4/1/09</u>	Date Signed: <u>4/1/09</u>

Date	Amount	Name of Establishment Location	Customer/Company Name Individual Name	Description of Expenses (Purpose, City, Place)
03/13/2009	\$26.75	Pizza Hut	Kirsten Weeks	Dinner at Miami Airport for Kirsten Weeks and Erin Povich
03/11/2009	\$4.56	Burrito Beach	Kirsten Weeks	Breakfast at O'Hare
03/11/2009	\$15.00	American Airlines	Kirsten Weeks	Checked luggage for Kirsten Weeks and Erin Povich - outbound trip
03/13/2009	\$19.32	Sam Adams	Kirsten Weeks	Lunch at Miami Airport for Kirsten Weeks and Erin Povich
03/13/2009	\$435.48	Courtyard by Marriott	Kirsten Weeks	Hotel stay in Tallahassee for Kirsten Weeks
03/13/2009	\$7.95	EMS	Kirsten Weeks	Internet access in Miami Airport for Kirsten Weeks and Erin Povich
03/13/2009	\$10.00	Miscellaneous	Kirsten Weeks	Incidentals/snacks
03/13/2009	\$15.00	American Airlines	Kirsten Weeks	Checked luggage for Kirsten Weeks and Erin Povich - inbound trip
FOR BOOKING: PLEASE BOOK IN THE FOLLOWING MANNER				
			278.03	2010156
			69.51	2010157
			69.51	2009543
			69.51	2009544
			69.51	2009546

View a Report

Select Download to send this report in Excel™ format to your computer. Select Print This Page to create a hard discard this report and create another one, select Account Activity.

KIRSTEN E WEEKS

Print

Report Name: 4/1/09 Expense Report

Transaction Date	Description	Amount	Comments
03/11/2009	BURRITO BEACH #7 CHICAGO IL	\$4.56	
03/11/2009	AMERICAN00126047726891 CHICAGO IL	\$15.00	
03/13/2009	AMERICAN00126049054791 TALLHASSE FL	\$15.00	
03/13/2009	SAM ADAMS - E MIAMI FL	\$19.32	
03/13/2009	COURTYARD BY MARRIOTT- TALLHASSEE FL	\$435.48	
03/14/2009	ELECTRONIC MEDIA SYSTE 8772949434 FL	\$7.95	
Total Activity		\$497.31	

Select a format to download your report

Spreadsheet

CSV File

Tab Delimited

Custom Delimited

Down

Account Activity



Wednesday

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Search Results

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I'd like to...

- ▶ [See account](#)
- ▶ [Activate Acc](#)
- ▶ [Pay bills with card](#)
- ▶ [See more ch](#)

Using this page — Specify the account, transaction type, date, amount or check number you would like to search for below.

Search Results for VALUE CHECKING (...5279)

[Print results](#)

[Download search](#)

Date	Type	Description	Debit
03/16/2009	Debit Card Transaction	PIZZA HUT - E MIAMI FL 03/13PIZZA HUT	\$26.75

*Required field

Search for

Select account* VALUE CHECKING (...5279)

Select transaction type* Debit Card Transaction

Date range Select a date range

- OR -

03/16/2009 to 03/16/2009
(mm/dd/yyyy) (mm/dd/yyyy)

Amount range \$ 26.75 to 26.75 (123.45)

Check number range [] to []

*Required field

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R09301

Utilities Inc
General Journal by Batch Report

12/2/2006 13:27:49

Batch Number	Do Ty	Document Number	Co	G/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	LT	P	Page - R	Unit
									C	V	2	
13541	JE		00102	12/31/2007	FROM 2004521 TO 2009506 CC&B 2004521.1747.00305	LABOR/INSTALLATION		1,571,013.50-	AA	P		
Line No		63.0			DECEMBER CP CORRECTIONS							
13541	JE		00102	12/31/2007	FROM 2004521 TO 2009506 CC&B 102100.6160	SALARIES-CHGD TO PLT-WSC		605,731.23-	AA	P		
Line No		65.0			DECEMBER CP CORRECTIONS							
13541	JE		00102	12/31/2007	FROM 2004521 TO 2009505 JDE 102100.7750	INTEREST DURING CONSTRUCTION		372,766.32-	AA	P		
Line No		67.0			DECEMBER CP CORRECTIONS							
13541	JE		00102	12/31/2007	FROM 2004521 TO 2009505 JDE 102100.6160	SALARIES-CHGD TO PLT-WSC		9,634.24-	AA	P		
Line No		69.0			DECEMBER CP CORRECTIONS							
13541	JE		00102	12/31/2007	FROM 2004521 TO 2009506 CC&B 102100.7750	INTEREST DURING CONSTRUCTION		75,294.06-	AA	P		
Line No		71.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009506 CC&B 2009505.1745.00304	CAPITALIZED TIME	605,731.23		AA	P		
Line No		44.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009505 JDE 2009505.1746.00304	INTEREST DURING CONSTRUCTION	372,766.32		AA	P		
Line No		46.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009505 JDE 2009505.1747.00304	LABOR/INSTALLATION	2,408.16		AA	P		
Line No		48.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009505 JDE 2009505.1748.00304	EQUIPMENT	424,293.69		AA	P		
Line No		50.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009505 JDE 2009505.1749.00304	MATERIAL	3,952.17		AA	P		
Line No		52.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009505 JDE 2009505.1747.00305	LABOR/INSTALLATION	6,661,642.21		AA	P		
Line No		54.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009505 JDE 2009505.1758.00305	MODIFICATION/CONVERT	2,450,001.27		AA	P		
Line No		56.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009506 CC&B 2009506.1745.00304	CAPITALIZED TIME	9,634.24		AA	P		
Line No		58.0			DECEMBER CP CORRECTIONS							
13541	JE		00105	12/31/2007	FROM 2004521 TO 2009506 CC&B 2009506.1746.00304	INTEREST DURING CONSTRUCTION	75,294.06		AA	P		
Line No		60.0			DECEMBER CP CORRECTIONS							
					FROM 2004521 TO 2009506 CC&B							

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Batch Number	Doc Ty	Document Number	Co	C/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	LT	P	Page - R V	3 Units
13541	JE	247519	00105	12/31/2007	2009506.1748.00304	EQUIPMENT	469,125.00		AA	P		
Line No		62.0			DECEMBER CP CORRECTIONS FROM 2004521 TO 2009506 CC&B							
13541	JE		00105	12/31/2007	2009506.1747.00305	LABOR/INSTALLATION	1,371,013.50		AA	P		
Line No		64.8			DECEMBER CP CORRECTIONS FROM 2004521 TO 2009506 CC&B							
13541	JE		00105	12/31/2007	105100.6160	SALARIES-CHGD TO MLT-WSC	605,731.23		AA	P		
Line No		66.0			DECEMBER CP CORRECTIONS FROM 2004521 TO 2009505 JDE							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION	372,766.32		AA	P		
Line No		68.0			DECEMBER CP CORRECTIONS FROM 2004521 TO 2009505 JDE							
13541	JE		00105	12/31/2007	105100.6160	SALARIES-CHGD TO MLT-WSC	9,634.24		AA	P		
Line No		70.0			DECEMBER CP CORRECTIONS FROM 2004521 TO 2009506 CC&B							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION	75,294.06		AA	P		
Line No		72.0			DECEMBER CP CORRECTIONS FROM 2004521 TO 2009506 CC&B							
13541	JE		00105	12/31/2007	2009505.1745.00304	CAPITALIZED TIME	7,207.00		AA	P		
Line No		73.0			DECEMBER CP CORRECTIONS JANUARY CAPTIME JDE							
13541	JE		00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		7,207.00-	AA	P		
Line No		74.0			DECEMBER CP CORRECTIONS JANUARY CAPTIME JDE							
13541	JE		00105	12/31/2007	2009505.1745.00304	CAPITALIZED TIME	27,370.50		AA	P		
Line No		75.0			DECEMBER CP CORRECTIONS FEBRUARY CAPTIME JDE							
13541	JE		00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		27,370.50-	AA	P		
Line No		76.0			DECEMBER CP CORRECTIONS FEBRUARY CAPTIME JDE							
13541	JE		00105	12/31/2007	2009505.1745.00304	CAPITALIZED TIME	39,419.00		AA	P		
Line No		77.0			DECEMBER CP CORRECTIONS MARCH CAPTIME JDE							
13541	JE		00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		39,419.00-	AA	P		
Line No		78.0			DECEMBER CP CORRECTIONS MARCH CAPTIME JDE							
13541	JE		00105	12/31/2007	2009505.1745.00304	CAPITALIZED TIME	53,953.00		AA	P		
Line No		79.0			DECEMBER CP CORRECTIONS APRIL CAPTIME JDE							
13541	JE		00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		53,953.00-	AA	P		
Line No		80.0			DECEMBER CP CORRECTIONS APRIL CAPTIME JDE							
13541	JE		00105	12/31/2007	2009505.1745.00304	CAPITALIZED TIME	53,957.00		AA	P		

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Batch Number	Do Ty	Document Number	Co	Q/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	L7	P	R	Units
Line No									C	V		
		81.0			DECEMBER CP CORRECTIONS MAY CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		53,957.00-	AA	P		
Line No		82.0			DECEMBER CP CORRECTIONS MAY CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	70,586.46		AA	P		
Line No		83.0			DECEMBER CP CORRECTIONS JUNE CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		70,586.46-	AA	P		
Line No		84.0			DECEMBER CP CORRECTIONS JUNE CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	50,850.56		AA	P		
Line No		85.0			DECEMBER CP CORRECTIONS JULY CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		50,850.56-	AA	P		
Line No		86.0			DECEMBER CP CORRECTIONS JULY CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	128,856.71		AA	P		
Line No		87.0			DECEMBER CP CORRECTIONS AUGUST CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		128,856.71-	AA	P		
Line No		88.0			DECEMBER CP CORRECTIONS AUGUST CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	113,338.81		AA	P		
Line No		89.0			DECEMBER CP CORRECTIONS SEPTEMBER CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		113,338.81-	AA	P		
Line No		90.0			DECEMBER CP CORRECTIONS SEPTEMBER CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	130,620.68		AA	P		
Line No		91.0			DECEMBER CP CORRECTIONS OCTOBER CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		130,620.68-	AA	P		
Line No		92.0			DECEMBER CP CORRECTIONS OCTOBER CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	122,652.00		AA	P		
Line No		93.0			DECEMBER CP CORRECTIONS NOVEMBER CAPTIME JDE							
13541	JE	00105	12/31/2007	105100.6165		CAPITALIZED TIME ADJUSTMENT		122,652.00-	AA	P		
Line No		94.0			DECEMBER CP CORRECTIONS NOVEMBER CAPTIME JDE							
13541	JE	00105	12/31/2007	2009505.1745.00304		CAPITALIZED TIME	8,438.41		AA	P		
Line No		95.0			DECEMBER CP CORRECTIONS							

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Utilities Inc
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Batch Number	Do Ty	Document Number	Co	G/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	LT	P	Page - R V	6 Units
13541	JE	247519	00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		2,184.51-	AA	P		
Line No		110.0			DECEMBER CP CORRECTIONS JULY IDC JDE							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	3,113.81		AA	P		
Line No		111.0			DECEMBER CP CORRECTIONS AUGUST IDC JDE							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		3,113.81-	AA	P		
Line No		112.0			DECEMBER CP CORRECTIONS AUGUST IDC JDE							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	3,939.66		AA	P		
Line No		113.0			DECEMBER CP CORRECTIONS SEPTEMBER IDC JDE							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		3,939.66-	AA	P		
Line No		114.0			DECEMBER CP CORRECTIONS SEPTEMBER IDC JDE							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	4,893.91		AA	P		
Line No		115.0			DECEMBER CP CORRECTIONS OCTOBER IDC JDE							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		4,893.91-	AA	P		
Line No		116.0			DECEMBER CP CORRECTIONS OCTOBER IDC JDE							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	5,798.43		AA	P		
Line No		117.0			DECEMBER CP CORRECTIONS NOVEMBER IDC JDE							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		5,798.43-	AA	P		
Line No		118.0			DECEMBER CP CORRECTIONS NOVEMBER IDC JDE							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	5,899.39		AA	P		
Line No		119.0			DECEMBER CP CORRECTIONS DECEMBER IDC JDE							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		5,899.39-	AA	P		
Line No		120.0			DECEMBER CP CORRECTIONS DECEMBER IDC JDE							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	2,154.20		AA	P		
Line No		121.0			DECEMBER CP CORRECTIONS JANUARY CAPTIME CC&B							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		2,154.20-	AA	P		
Line No		122.0			DECEMBER CP CORRECTIONS JANUARY CAPTIME CC&B							
13541	JE		00105	12/31/2007	2009505.1746.00304	INTEREST DURING CONSTRUCTION	15,569.91		AA	P		
Line No		123.0			DECEMBER CP CORRECTIONS FEBRUARY CAPTIME CC&B							
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		15,569.91-	AA	P		

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Utilities Inc
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Batch Number	Doc Ty	Document Number	Co	GL Date	Account Number	Account Description	Debit Amount	Credit Amount	LT	P	Page - R C	7 Units
		124.0				DECEMBER CP CORRECTIONS FEBRUARY CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	28,206.80		AA	P		
		125.0				DECEMBER CP CORRECTIONS MARCH CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		28,206.80-	AA	P		
		126.0				DECEMBER CP CORRECTIONS MARCH CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	24,703.30		AA	P		
		127.0				DECEMBER CP CORRECTIONS APRIL CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		24,703.30-	AA	P		
		128.0				DECEMBER CP CORRECTIONS APRIL CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	21,636.40		AA	P		
		129.0				DECEMBER CP CORRECTIONS MAY CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		21,636.40-	AA	P		
		130.0				DECEMBER CP CORRECTIONS MAY CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	24,583.90		AA	P		
		131.0				DECEMBER CP CORRECTIONS JUNE CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		24,583.90-	AA	P		
		132.0				DECEMBER CP CORRECTIONS JUNE CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	26,375.34		AA	P		
		133.0				DECEMBER CP CORRECTIONS JULY CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		26,375.34-	AA	P		
		134.0				DECEMBER CP CORRECTIONS JULY CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	24,641.10		AA	P		
		135.0				DECEMBER CP CORRECTIONS AUGUST CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		24,641.10-	AA	P		
		136.0				DECEMBER CP CORRECTIONS AUGUST CAPTIME CC&B						
13541	JE		00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	20,992.16		AA	P		
		137.0				DECEMBER CP CORRECTIONS SEPTEMBER CAPTIME CC&B						
13541	JE		00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		20,992.16-	AA	P		
		138.0				DECEMBER CP CORRECTIONS						

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Batch Number	Do Ty	Document Number	Co	GL Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	LT	P	Page - R C	8 Units
					SEPTEMBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	31,308.70			AA	P		
Line No	139.0				DECEMBER CP CORRECTIONS							
					OCTOBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		31,308.70-		AA	P		
Line No	140.0				DECEMBER CP CORRECTIONS							
					OCTOBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	20,687.81			AA	P		
Line No	141.0				DECEMBER CP CORRECTIONS							
					NOVEMBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		20,687.81-		AA	P		
Line No	142.0				DECEMBER CP CORRECTIONS							
					NOVEMBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	1,666.06			AA	P		
Line No	143.0				DECEMBER CP CORRECTIONS							
					DECEMBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	105100.7750	INTEREST DURING CONSTRUCTION		1,666.06-		AA	P		
Line No	144.0				DECEMBER CP CORRECTIONS							
					DECEMBER CAPTIME CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	.34			AA	P		
Line No	145.0				DECEMBER CP CORRECTIONS							
					JANUARY IDC CC&B							
13541	JE	00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		.34-		AA	P		
Line No	146.0				DECEMBER CP CORRECTIONS							
					JANUARY IDC CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	1.97			AA	P		
Line No	147.0				DECEMBER CP CORRECTIONS							
					FEBRUARY IDC CC&B							
13541	JE	00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		1.97-		AA	P		
Line No	148.0				DECEMBER CP CORRECTIONS							
					FEBRUARY IDC CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	5.49			AA	P		
Line No	149.0				DECEMBER CP CORRECTIONS							
					MARCH IDC CC&B							
13541	JE	00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		5.49-		AA	P		
Line No	150.0				DECEMBER CP CORRECTIONS							
					MARCH IDC CC&B							
13541	JE	00105	12/31/2007	2009506.1746.00304	INTEREST DURING CONSTRUCTION	11.60			AA	P		
Line No	151.0				DECEMBER CP CORRECTIONS							
					APRIL IDC CC&B							
13541	JE	00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		11.60-		AA	P		
Line No	152.0				DECEMBER CP CORRECTIONS							
					APRIL IDC CC&B							

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Line No											V	
		167.0			DECEMBER CP CORRECTIONS							
					DECEMBER IDC CC&B							
13541	JE		00105	12/31/2007	105100.6165	CAPITALIZED TIME ADJUSTMENT		220.78	AA	P		
Line No		168.0			DECEMBER CP CORRECTIONS							
					DECEMBER IDC CC&B							
13541	JE		00122	12/31/2007	2008788.1666.00101	INTEREST DURING CONSTRUCTION		20.70	AA	P		
Line No		29.0			DECEMBER CP CORRECTIONS							
					REMOVE NOVEMBER 2007 IDC							
13541	JE		00122	12/31/2007	122100.7750	INTEREST DURING CONSTRUCTION	20.70		AA	P		
Line No		30.0			DECEMBER CP CORRECTIONS							
					REMOVE NOVEMBER 2007 IDC							
13541	JE		00128	12/31/2007	2009487.1666.00105	INTEREST DURING CONSTRUCTION		175.12	AA	P		
Line No		31.0			DECEMBER CP CORRECTIONS							
					REMOVE JUNE 2007 IDC							
13541	JE		00128	12/31/2007	128100.7750	INTEREST DURING CONSTRUCTION	175.12		AA	P		
Line No		32.0			DECEMBER CP CORRECTIONS							
					REMOVE JUNE 2007 IDC							
13541	JE		00128	12/31/2007	2009487.1666.00105	INTEREST DURING CONSTRUCTION		199.99	AA	P		
Line No		33.0			DECEMBER CP CORRECTIONS							
					REMOVE JULY 2007 IDC							
13541	JE		00128	12/31/2007	128100.7750	INTEREST DURING CONSTRUCTION	199.99		AA	P		
Line No		34.0			DECEMBER CP CORRECTIONS							
					REMOVE JULY 2007 IDC							
13541	JE		00128	12/31/2007	2009487.1666.00105	INTEREST DURING CONSTRUCTION		204.11	AA	P		
Line No		35.0			DECEMBER CP CORRECTIONS							
					REMOVE AUGUST 2007 IDC							
13541	JE		00128	12/31/2007	128100.7750	INTEREST DURING CONSTRUCTION	204.11		AA	P		
Line No		36.0			DECEMBER CP CORRECTIONS							
					REMOVE AUGUST 2007 IDC							
13541	JE		00128	12/31/2007	2009487.1666.00105	INTEREST DURING CONSTRUCTION		205.56	AA	P		
Line No		37.0			DECEMBER CP CORRECTIONS							
					REMOVE SEPTEMBER 2007 IDC							
13541	JE		00128	12/31/2007	128100.7750	INTEREST DURING CONSTRUCTION	205.56		AA	P		
Line No		38.0			DECEMBER CP CORRECTIONS							
					REMOVE SEPTEMBER 2007 IDC							
13541	JE		00128	12/31/2007	2009487.1666.00105	INTEREST DURING CONSTRUCTION		385.83	AA	P		
Line No		39.0			DECEMBER CP CORRECTIONS							
					REMOVE OCTOBER 2007 IDC							
13541	JE		00128	12/31/2007	128100.7750	INTEREST DURING CONSTRUCTION	385.83		AA	P		
Line No		40.0			DECEMBER CP CORRECTIONS							
					REMOVE OCTOBER 2007 IDC							
13541	JE		00128	12/31/2007	2009487.1666.00105	INTEREST DURING CONSTRUCTION		594.35	AA	P		
Line No		41.0			DECEMBER CP CORRECTIONS							

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Batch Number	Do Ty	Document Number	Co	C/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	LT	P	Page - R V	11 Units
13541	JE		00128	12/31/2007	REMOVE NOVEMBER 2007 IDC 128100.7750	INTEREST DURING CONSTRUCTION						
Line No		42.0			DECEMBER CP CORRECTIONS		594.35		AA	P		
13541	JE		00135	12/31/2007	REMOVE NOVEMBER 2007 IDC 135100.7750	INTEREST DURING CONSTRUCTION						
Line No		22.0			DECEMBER CP CORRECTIONS		1,472.00		AA	P		
13541	JE		00182	12/31/2007	REMOVE NOVEMBER 2007 IDC 2004703.1666.00100	INTEREST DURING CONSTRUCTION						
Line No		11.0			DECEMBER CP CORRECTIONS			64.44	AA	P		
13541	JE		00182	12/31/2007	REMOVE NOVEMBER 2007 IDC 182231.7750	INTEREST DURING CONSTRUCTION						
Line No		12.0			DECEMBER CP CORRECTIONS		64.44		AA	P		
13541	JE		00259	12/31/2007	REMOVE NOVEMBER 2007 IDC 2007024.1705.00201	CAPITALIZED TIME						
Line No		19.0			DECEMBER CP CORRECTIONS			31.25	AA	P		
13541	JE		00259	12/31/2007	REMOVE NOVEMBER 2007 IDC 2007024.1775.00487	CAPITALIZED TIME						
Line No		20.0			CAPTIVE TRANSFER		31.25		AA	P		
13541	JE		00480	12/31/2007	REMOVE NOVEMBER 2007 IDC 2002047.1705.00204	CAPITALIZED TIME						
Line No		1.0			DECEMBER CP CORRECTIONS			35.21	AA	P		
13541	JE		00480	12/31/2007	REMOVE NOVEMBER 2007 IDC 400143.6160	SALARIES-CHGD TO FLT-WSC						
Line No		2.0			DECEMBER CP CORRECTIONS		35.21		AA	P		
13541	JE		00400	12/31/2007	REMOVE NOVEMBER 2007 IDC 2002049.1705.00206	CAPITALIZED TIME						
Line No		3.0			DECEMBER CP CORRECTIONS			191.07	AA	P		
13541	JE		00400	12/31/2007	REMOVE NOVEMBER 2007 IDC 400143.7750	INTEREST DURING CONSTRUCTION						
Line No		4.0			DECEMBER CP CORRECTIONS		191.07		AA	P		
13541	JE		00400	12/31/2007	REMOVE NOVEMBER 2007 IDC 2002049.1705.00206	CAPITALIZED TIME						
Line No		5.0			DECEMBER CP CORRECTIONS			200.19	AA	P		
13541	JE		00400	12/31/2007	REMOVE NOVEMBER 2007 IDC 400143.7750	INTEREST DURING CONSTRUCTION						
Line No		6.0			DECEMBER CP CORRECTIONS		200.19		AA	P		
13541	JE		00400	12/31/2007	REMOVE NOVEMBER 2007 IDC 2002049.1705.00206	CAPITALIZED TIME						
Line No		7.0			DECEMBER CP CORRECTIONS			203.91	AA	P		
13541	JE		00400	12/31/2007	REMOVE NOVEMBER 2007 IDC 400143.7750	INTEREST DURING CONSTRUCTION						
Line No		8.0			DECEMBER CP CORRECTIONS		203.91		AA	P		
					REMOVE AUGUST 2007 IDC							

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13541	JE	247519	00400	12/31/2007	2002049.1705.00206	CAPITALIZED TIME		205.86	AA	P	C	V
Line No		9.0			DECEMBER CP CORRECTIONS REMOVE SEPTEMBER 2007 IDC							
13541	JE		00400	12/31/2007	400143.7750	INTEREST DURING CONSTRUCTION	205.86		AA	P		
Line No		10.0			DECEMBER CP CORRECTIONS REMOVE SEPTEMBER 2007 IDC							
13541	JE		00400	12/31/2007	2008190.1706.00201	INTEREST DURING CONSTR		36.42	AA	P		
Line No		23.0			DECEMBER CP CORRECTIONS REMOVE JULY 2007 IDC							
13541	JE		00400	12/31/2007	400119.7750	INTEREST DURING CONSTRUCTION	36.42		AA	P		
Line No		24.0			DECEMBER CP CORRECTIONS REMOVE JULY 2007 IDC							
13541	JE		00400	12/31/2007	2008190.1706.00201	INTEREST DURING CONSTR		36.67	AA	P		
Line No		25.0			DECEMBER CP CORRECTIONS REMOVE AUGUST 2007 IDC							
13541	JE		00400	12/31/2007	400119.7750	INTEREST DURING CONSTRUCTION	36.67		AA	P		
Line No		26.0			DECEMBER CP CORRECTIONS REMOVE AUGUST 2007 IDC							
13541	JE		00400	12/31/2007	2008190.1706.00201	INTEREST DURING CONSTR		36.93	AA	P		
Line No		27.0			DECEMBER CP CORRECTIONS REMOVE SEPTEMBER 2007 IDC							
13541	JE		00400	12/31/2007	400119.7750	INTEREST DURING CONSTRUCTION	36.93		AA	P		
Line No		28.0			DECEMBER CP CORRECTIONS REMOVE SEPTEMBER 2007 IDC							
13541	JE		00425	12/31/2007	2004775.1666.00105	INTEREST DURING CONSTRUCTION		834.51	AA	P		
Line No		17.0			DECEMBER CP CORRECTIONS REMOVE NOVEMBER 2007 IDC							
13541	JE		00425	12/31/2007	425100.7750	INTEREST DURING CONSTRUCTION	834.51		AA	P		
Line No		18.0			DECEMBER CP CORRECTIONS REMOVE NOVEMBER 2007 IDC							
13541	JE		00850	12/31/2007	2007083.1746.00304	INTEREST DURING CONSTRUCTION		1,472.00	AA	P		
Line No		21.0			DECEMBER CP CORRECTIONS REMOVE NOVEMBER 2007 IDC							
13541	JE		00900	12/31/2007	2004715.1706.00205	INTEREST DURING CONSTRUCTION		997.24	AA	P		
Line No		13.0			DECEMBER CP CORRECTIONS REMOVE OCTOBER 2007 IDC							
13541	JE		00900	12/31/2007	900105.7750	INTEREST DURING CONSTRUCTION	997.24		AA	P		
Line No		14.0			DECEMBER CP CORRECTIONS REMOVE OCTOBER 2007 IDC							
13541	JE		00900	12/31/2007	2004715.1706.00205	INTEREST DURING CONSTRUCTION		1,213.25	AA	P		
Line No		15.0			DECEMBER CP CORRECTIONS REMOVE NOVEMBER 2007 IDC							
13541	JE		00900	12/31/2007	900105.7750	INTEREST DURING CONSTRUCTION	1,213.25		AA	P		

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Line No		16.0			DECEMBER OF CORRECTIONS REMOVE NOVEMBER 2007 IDC							C	V	
					INTER CO	Document Total	42,216,336.82	42,216,336.82				AA Total		
						Batch Total	42,216,336.82	42,216,336.82				AA Total		
						Grand Total	42,216,336.82	42,216,336.82				AA Total		
						Grand Total						CA Total		