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REPLY TO CENTRAL FLORIDA OFFICE

September 29, 2009

MARTIN S. FRIEDMAN, P.A.  
BRIDGET M. GRIMSLEY  
CHRISTIAN W. MARCELL  
BRIAN J. STREET

RECEIVED-FPSC  
SEP 29 AM 11:08  
COMMISSION CLERK

HAND DELIVERY

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

RE: Docket No.: 090381-SU; Application of Utilities, Inc. of Longwood for an Increase in Wastewater Rates in Seminole County, Florida  
Our File No. 30057.176

Dear Ms. Cole:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II)
- Two (2) copies of the Additional Engineering Information (Volumes III)
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code

COM \_\_\_\_\_  
ECL X Not forwarded  
GCL 2  
GPC \_\_\_\_\_  
ECP \_\_\_\_\_  
BGC \_\_\_\_\_  
SGC \_\_\_\_\_  
ADM \_\_\_\_\_  
CLK None

• One (1) detailed map (See, Volume III)

• The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

CD forwarded to ECR.  
Copies of Tariffs forwarded to ECR.

DOCUMENT NUMBER DATE

10011 SEP 29 8

FPSC-COMMISSION CLERK

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$2,000.00 representing the appropriate filing fee.

Should you 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/mp  
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)  
Ms. Kirsten E. Weeks (w/enclosures)  
Patrick C. Flynn, Regional Director (w/enclosures)  
John Williams, Director of Governmental Affairs (w/enclosures)  
**Frank Seidman (w/enclosures)**  
**Deborah Swain (w/enclosures)**

M:\1 ALTAMONTE\UTILITIES INC\PENNBROOKE\(.177) 2009 Rate Case\PSC Clerk 01 (filing Application).doc

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
UTILITIES, INC. OF LONGWOOD  
for an increase in wastewater  
rates in Seminole County, Florida

DOCKET NO.: 090381-SU

APPLICATION FOR INCREASE IN RATES

Applicant, UTILITIES, INC. OF LONGWOOD (the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its wastewater rates in Seminole County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) (i) The name of the Utility and its mailing address is:

Utilities, Inc. of Longwood  
2335 Sanders Road  
Northbrook, IL 60062

(ii) The address of the Florida office is:

Utilities, Inc. of Longwood  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire  
Christian W. Marcelli, Esquire  
Rose, Sundstrom & Bentley, LLP  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32799  
Telephone: (407) 830-6331/Fax: (407) 830-8522  
Email: [mfriedman@rsbattorneys.com](mailto:mfriedman@rsbattorneys.com)  
[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)

DOCUMENT NUMBER-DATE

10011 SEP 29 8

FPSC-COMMISSION CLERK

(b) The Utility is a Florida corporation incorporated in Florida on June 20, 1995. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc.	100%
2335 Sanders Road	
Northbrook, IL 60062	

(c) The Utility's last rate proceeding was in Docket No. 871059-SU, utilizing a test year ending December 31, 1987, which culminated in Order No. 20779 dated February 20, 1989. Rate base was last set in the order authorizing the transfer to Utilities, Inc., Order No. PSC-96-0448-FOF-SU, dated March 29, 1996.

(d) The address where the Application is available for customer inspection during the time the rate application is pending is:

Utilities, Inc. of Longwood  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

(e) The Utility is requesting wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historic test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are

schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$2,000.00 (from 501 to 2,000 ERCs) is filed herewith.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

#### Additional Information

##### I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

##### II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for year ending December 31, 2008 are attached hereto. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II.

IV.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as Volume III.

V.

One copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), is provided herewith.

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed interim and final wastewater rates are attached hereto as Exhibit "B" and Exhibit "C", respectively.

VII.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as Exhibit "D".

VII.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final wastewater rate increase as requested in this Application in accordance with the schedules contained in Volume I and the tariffs contained in Exhibit "C".

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Grant interim and final wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 21<sup>st</sup> day of  
September, 2009, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32799  
Telephone: (407) 830-6331  
Fax: (407) 830-8522  
[mfriedman@rsbattorneys.com](mailto:mfriedman@rsbattorneys.com)  
[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)



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MARTIN S. FRIEDMAN  
✓CHRISTIAN W. MARCELLI  
For the Firm

NOTE:

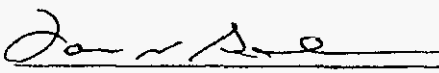
IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION  
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY  
THE COMMISSION, CAN BE OBTAINED FROM THE  
UTILITY UPON REQUEST.



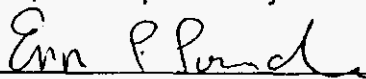
**AFFIDAVIT OF LAWRENCE N. SCHUMACHER**

STATE OF ILLINOIS  
COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Utilities, Inc. of Longwood, who states that Utilities, Inc. of Longwood will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

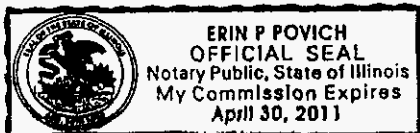
  
\_\_\_\_\_  
LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this 17<sup>th</sup> day of September, 2009, by Lawrence N. Schumacher, President of Utilities, Inc. of Longwood, who is personally known to me.

  
\_\_\_\_\_  
NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Erin Povich

My Commission Expires: April 30, 2011



**EXHIBIT "A"**

Operating Agreement  
Between Water Service Corp., and Utilities, Inc. of Longwood

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Utilities, Inc. of Longwood (hereinafter called the "**Operating Company**"):

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets. Liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the Operating Company agrees to pay to the Service Company its share of the cost of the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

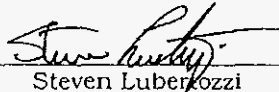
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

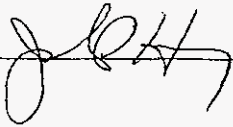
This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

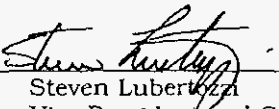
Water Service Corporation

BY   
Steven Lubertozi  
Vice President and Chief Financial  
Officer


Attest



Utilities, Inc. of Longwood

BY   
Steven Lubertozi  
Vice President and Chief Financial  
Officer

Attest



AFFILIATE AGREEMENT  
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level.

JDE Object Number	Account Description
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Clien
6050	Other Outside Serv
6075	Water Resource Conserve P.p
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Sitkhidi
6125	Salaries - HR
6130	Salaries - MIS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies.

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Tr
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Pl
1175		Office Struct & Imprv
1190		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intrng Pl
1265		Land & Land Rights Coll Pl
1270		Land & Land Rights Trmnt Pl
1275		Land & Land Rights Reclaim Wp
1280		Land & Land Rights Rel Dst Pl
1285		Land & Land Rights Gen Pl
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wu
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Conver
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Pli Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line



AFFILIATE AGREEMENT  
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

IDE Object Number	Account Description
6133	Salaries - Leadership Ops
6140	Salaries - Regulatory
6143	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6193	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6583	Deprec-Office Furn/Equip
6610	Deprec-Communication Equip
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Equip
6850	Deprec-Communication Equip
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

IDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chg Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Pll Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1781	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Scaling
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Equip
1985		Acc Depr-Tool Shop & Misc Equip
2000		Acc Depr-Communication Equip
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Equip
2230		Acc Depr-Tool Shop & Misc Equip
2245		Acc Depr-Communication Equip
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Voc Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/JeI Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT  
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level.

IDE Object Number      Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies.

IDE Object Number      Subsidiary Number      Account Description

1030		Land & Land Rights Pump
3110		Amort - Tank Maint.&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint.&Rep Swr
4367		Accum Def Income Tax- Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orign Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Conti Prop
4393		Def Fed Tax - Amrt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Top Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orign Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Conti Prop
4443		Def St Tax - Amrt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT  
APPENDIX B**

The formula used to calculate all allocations is as follows:

Expenses:

Active ERC count for business unit/Active ERC count for all UI operating business units

Assets/Liabilities:

Active ERC count for company/Active ERC count for all UI operating companies

**EXHIBIT "B"**

Proposed Interim Rate Sheets

GENERAL SERVICE RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 16.38
1"	40.94
1 1/2"	81.87
2"	131.00
3"	261.99

Consumption Charge - \$ 3.02  
(Per 1,000 gallons)

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy  
ISSUING OFFICER  
Chief Regulatory Officer  
TITLE

RESIDENTIAL SERVICE RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- RATE -  
All meter sizes            \$ 37.35 per month
- MINIMUM CHARGE - \$37.35
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - \_\_\_\_\_
- TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy  
ISSUING OFFICER  
Chief Regulatory Officer  
TITLE

**EXHIBIT "C"**

Proposed Final Rate Sheets

GENERAL SERVICE RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

RATES - Monthly

	<u>Meter Size</u>	<u>Base Facility Charge</u>
P	5/8" x 3/4"	\$ 17.14
	1"	42.85
	1 1/2"	85.71
	2"	137.14
	3"	257.13
	<u>Consumption Charge</u> (Per 1,000 gallons)	\$ 3.57

- MINIMUM CHARGE - Base facility charge per month by meter size.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - \_\_\_\_\_
- TYPE OF FILING - 2009 Rate Case

John Hoy  
ISSUING OFFICER  
Chief Regulatory Officer  
TITLE



RESIDENTIAL SERVICE RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- RATE -  
All Meter Sizes \$ 39.09 per month
- MINIMUM CHARGE - \$39.09
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - \_\_\_\_\_
- TYPE OF FILING - 2009 Rate Case

John Hoy  
ISSUING OFFICER  
Chief Regulatory Officer  
TITLE

**EXHIBIT "D"**

Reconciliation

UTILITIES, INC. OF LONGWOOD  
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08  
DOCKET NO. 090381

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
PLANT: (USE TAB S-4B in ANN RPT for ANN RPT Column)				
Organization (account 351.1):	96,765	96,765	96,765	
Land & Land Rights - Collection (account 353.2)	228,560	228,560	229,118	AR balance includes \$558 classified as general on the MFR and TB
Land & Land Rights - General (account 353.7)	558	558	-	\$558 is included in collection in the AR
Structures & Improvements - Collection (account 354.2)	320	320	320	
Structures & Improvements - Pump (account 354.3)	322,994	322,994	322,994	
Structures & Improvements - Treatment (account 354.4)	-	-	1,427,389	AR balance is the TB balance in S&I - general (excluding office structures & improvements)
Structures & Improvements - General (account 354.7)	1,478,494	1,478,494	70,989	AR balance is TB balance in office structure and improvements (\$51,105) AR balance also includes allocated Florida region balance from 398.7 (\$19,884)
Power Generation Equipment - Collection (account 355.2)	445	445	445	
Collection Sewers - Force (account 360.2)	189,809	189,809	65,509	\$124,300 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	1,080,615	1,080,615	1,080,615	
Services to Customers (account 363.2)	-	-	124,300	classified as force mains on MFR and TB
Pumping Equipment - Pump (account 371.3)	789	789	789	
Miscellaneous Equipment - Pump (account 389.3)	7,530	7,530	7,530	
Reuse Transmission and Distribution System - Reclaimed Distribution (account 375.6)	34	34	34	
Treatment & Disposal Equipment (account 380.4)	429,573	429,573	430,097	AR includes \$524 classified as miscellaneous treatment on MFR and TB
Plant Sewers (account 381.4)	869	869	869	
Miscellaneous Equipment - Treatment (account 389.4)	10,567	10,567	10,043	\$524 classified as treatment and disposal equipment on TB and MFR
Office Furniture & Equipment - General (account 390.7)	182,819	182,819	186,766	AR balance is TB balance in office furniture & equipment (\$51,105) AR balance also includes allocated Florida region balance from 398.7 (\$3,947)
Transportation Equipment (account 391.7)	51,367	51,367	51,367	
Tools, Shop. & Garage Equipment (account 393.7)	20,316	20,316	21,911	AR balance is TB balance in tools (\$20,316) AR balance also includes allocated Florida region balance from 398.7 (\$1,595)
Laboratory Equipment (account 394.7)	2,111	2,111	2,111	
Communication Equipment (account 396.7)	19,663	19,663	21,118	AR balance is TB balance in tools (\$19,663)

UTILITIES, INC. OF LONGWOOD  
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08  
 DOCKET NO. 090381

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
				AR balance also includes allocated Florida region balance from 398.7 (\$1,455)
Other Tangible Plant/Sewer Plant Allocated (account 398.7)	26,881	26,881	-	MFR balance and TB balance includes allocated Florida region balance
A/D: (USE TAB S-6B IN ANN RPT)				
Organization (account 351.1):	88,470	88,470	88,470	
Structures & Improvements - Collection (account 354.2)	12	12	12	
Structures & Improvements - Pump (account 354.3)	20,824	20,824	20,824	
Structures & Improvements - General (account 354.7)	813,836	813,836	813,835	\$1 rounding
Power Generation Equipment - Collection (account 355.2)	4	4	4	
Collection Sewers - Force (account 360.2)	123,210	123,210	118,718	\$4,493 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	657,550	657,550	657,550	
Services to Customers (account 363.2)	-	-	4,493	classified as force mains on TB and MFR
Receiving Wells (370.3)	-	-	26,091	classified as treatment and disposal equipment on TB and MFR
Pumping Equipment - Pump (account 371.3)	5	5	5	
Miscellaneous Equipment - Pump (account 389.3)	52	52	52	
Reuse Transmission and Distribution System - Reclaimed Distribution (account 375.6)	(1)	1	1	\$2 rounding
Treatment & Disposal Equipment (account 380.4)	108,930	108,930	82,853	AR combines balance in treatment and disposal plant (\$82,239) with balance in plant sewers (\$14) AR also excludes lagoons balance and classifies it as receiving wells
Plant Sewers (account 381.4)	14	14	-	classified as treatment and disposal equipment on AR
Miscellaneous Equipment - Treatment (account 389.4)	58	58	58	
Office Furniture & Equipment - General (account 390.7)	59,989	59,989	19,646	AR balance does not include computers of \$40,343
Transportation Equipment (account 391.7)	44,166	44,166	44,166	

UTILITIES, INC. OF LONGWOOD  
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08  
 DOCKET NO. 090381

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
Tools, Shop, & Garage Equipment (account 393.7)	9,384	9,384	6,175	AR balance is TB balance in tools (\$9,384) AR balance also includes allocated Florida region balance from 398.7 (\$1,595)
Laboratory Equipment (account 394.7)	964	964	964	
Communication Equipment (account 396.7)	24,294	24,294	24,295	\$1 rounding
Miscellaneous Equipment - General (account 397.7)	-	-	43,553	\$40,343 classified as office furniture and equipment on th AR \$3,209 classified as tools, shop, and garage equipment on TB and MFR

UTILITIES, INC. OF LONGWOOD  
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08  
 DOCKET NO. 090381

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
DEPRECIATION EXPENSE: (USE TAB S-6A - Column L in ANN RPT)				
Organization (account 351.1):				
Structures & Improvements - Collection (account 354.2)	10	10	10	
Structures & Improvements - Pump (account 354.3)	12,714	12,714	12,714	
Structures & Improvements - General (account 354.7)	44,930	44,930	44,930	
Power Generation Equipment - Collection (account 355.2)	4	4	4	
Collection Sewers - Force (account 360.2)	2,368	6,861	2,368	\$4,493 classified as services to customers on AR and MFR
Collection Sewers - Gravity (account 361.2)	25,890	25,890	25,890	
Services to Customers (account 363.2)	4,493	-	4,493	classified as force mains on TB
Receiving Wells (370.3)		-	2,591	classified as treatment and disposal equipment on TB and MFR
Pumping Equipment - Pump (account 371.3)	5	5	5	
Miscellaneous Equipment - Pump (account 389.3)	52	52	52	
Reuse Transmission and Distribution System - Reclaimed Distribution (account 375.6)	1	1	1	
Treatment & Disposal Equipment (account 380.4)	13,556	13,556	10,978	\$2,591 classified as receiving well on AR AR balance includes TB and MFR plant sewers balance
Plant Sewers (account 381.4)	13	13	-	
Miscellaneous Equipment - Treatment (account 389.4)	58	58	59	\$1 rounding
Office Furniture & Equipment - General (account 390.7)	16,749	16,749	805	TB and MFR balance includes miscellaneous equipment - general balance on AR
Transportation Equipment (account 391.7)	5,530	5,530	5,530	
Tools, Shop, & Garage Equipment (account 393.7)	987	987	987	

UTILITIES, INC. OF LONGWOOD  
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08  
DOCKET NO. 090381

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>
Laboratory Equipment (account 394.7)	132	132	132
Communication Equipment (account 396.7)	1,797	1,797	1,797
Miscellaneous Equipment - General (account 397.7)	-	-	15,944 AR balance is classified as office furniture and equipment on TB and MFR