



October 15, 2015

VIA E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 150102-SU; Application for an increase in wastewater rates in Charlotte County by Utilities, Inc. of Sandalhaven
Our File No. 30057.221

Dear Ms. Stauffer:

The following are the partial responses of Utilities, Inc. of Sandalhaven, ("Utility") to the Staff's Third Data Request dated October 2, 2015 (the responses left blank will be filed on October 20, 2015):

1. Please refer to Sandalhaven's response to staff's second data request number 3:
Please refer to MFR Schedule A-4, line 26. Please explain how the utility had a negative addition of \$341,741.

RESPONSE: Additions are net of Commission Ordered Adjustments (COA).

Please clarify the utility's response by providing the following:

- a. A schedule showing all calculations used to derive the amount of \$341,741.

RESPONSE:

- b. A copy of the Commission Order wherein the adjustment was ordered. Please indicate where in the order the adjustment is identified.

RESPONSE:

2. Please refer to Staff Auditor's Report for Utilities, Inc. of Sandalhaven, Audit Control No. 15-175-1-1, dated August 31, 2015, Audit Finding 3: Retirement of Wastewater Treatment Plant, Items 2 and 4.
 - a. For item 2, provide documentation supporting the utility's estimates of the cost to remove for the following plant accounts (see also Sandalhaven's response to staff's first data request, item number 6):

- i. 389.4 Other Plant & Misc. Equipment \$4,000
- ii. 355.2 Power Generation Equipment \$52,000
- iii. 380.4 Treatment & Disposal Equipment \$100,000

RESPONSE: 355.2 The emergency generator, fuel tank, and transfer switch will be retired once the plant decommissioning has been completed. There is only one emergency generator at the plant so the amount of the retirement should be whatever is in NARUC account 355.3. This equipment was purchased. We are aware that we have an emergency generator at our master lift station that will remain in service; this is associated with NARUC account 355.2.

380.4 The attached proposal from EESI reflects the cost to decommission the plant inclusive of the abandonment of the groundwater wells. The quote is for \$93,573. The net cost for this account would be \$89,573. I don't have a fully executed copy yet since the work will be initiated only after the flow is diverted to EWD on or before 11/2/15. Thereafter, we will furnish staff with the fully executed version.

389.4 The decommissioning process includes the proper abandonment of groundwater monitoring wells. See Attachment "3-2a".

- b. For item 4, provide a justification for why more CIAC is being retired than plant (\$1,310,499 for CIAC as compared to \$1,061,091 for UPIS).

RESPONSE: In the filing, an adjustment was made to reclassify a portion of the cash CIAC that was received and attributable to the capacity that was purchased from Englewood Water District. After further review, it was determined that an additional CIAC payment which was made for the Hammocks development should have been included in that reclassification. That payment was made prior to the EWD Agreement but it triggered the need for the development/purchase of additional capacity. The detailed adjustments for the CIAC will be provided in response to the questions posed in Staff Date Request No. 5.

- 3. Please refer to Staff Auditor's Report for Utilities, Inc. of Sandalhaven, Audit Control No. 15-175-I-1, dated August 31, 2015, Audit Finding 5: Deferred Income Taxes.

- a. Provide the detail calculation for the total depreciation expense claimed on the tax return in 2012 and 2013 including the difference between the book and tax depreciable assets and how the related deferred income tax adjustments were calculated.

RESPONSE:

- b. Audit staff asked why the debit balances for the deferred taxes pertaining to the plant capacity fees were not declining as the CIAC is amortized annually. The utility indicated that the decrease was posted to the deferred tax - depreciation account and should be reclassified out of the deferred tax - depreciation account and into accounts 256.4371 and 256.4371 (Def Tax Tap Fee Post 2000) in 2006 through 2009 (see audit work paper 36). Provide a schedule showing the detail calculations for the reclassification of the deferred tax - depreciation account to the Deferred Tax Tap Fee Post 2000 accounts.

RESPONSE:

4. Please refer to MFR Schedule B-6, line 27, Account 775 Miscellaneous Expenses.
- a. Provide all of the utility's calculations, basis, and work papers for the annual total miscellaneous expense of \$20,770.
- RESPONSE:** Please see Attachment "3-4a". Please note that the majority of the Miscellaneous expenses were allocations from UIF's parent. An excel spreadsheet identifying dates and individual expenses will be provided to staff upon its request.
- b. Provide all single invoices or other supporting documents for expenses \$250 or greater.
- RESPONSE:** Please see Attachment "3-4b".
5. According to the affiliate audit conducted for Utilities, Inc. in this docket, audit staff noted expenses totaling approximately \$45,346 related to a leadership meeting during the test year ending December 31, 2014.
- a. Please provide a breakdown of the allocation of the total expenses associated with this meeting to Utilities Inc., of Sandalhaven.
- RESPONSE:** All expenses were paid through a group account with the exception of individual travel expenses. See Attachment "3-5a" for a detailed breakdown of the group expenses and travel costs that were allocated to Sandalhaven.
- b. Please indicate where in the MFR's this expense is included.
- RESPONSE:** Schedule B-12, Line 48
- c. Please explain the details of the meeting, including, but not limited to its purpose, why the level of expense is reasonable and should be allocated to Sandalhaven.
- RESPONSE:** The purpose of the annual leadership meeting is to provide a forum for cross-functional senior leadership to meet, collaborate, share and learn. They can share knowledge, discuss innovative ideas and stay current on industry regulations, trends and technologies. The agenda also includes "state of the Company" presentations from various departments as well as in-depth planning sessions where Company goals and performance metrics are formulated. Company and industry best practices are shared and discussed. The annual leadership meeting has been held since 2008. The location was chosen because of its cost effective nature. Low travel expense and the ability to negotiate for lowest rates assures best value at the lowest expense possible. The President, Vice President of Operations, and Regional Manager of Utilities Inc. of Sandalhaven attended the meeting.
6. Please provide a statement detailing which audit finding(s) in the following audits the utility agrees with. For each finding the utility disagrees with, please provide a detailed explanation of the disagreement as well as any support documentation.

- a. Staff's Audit Report of Utilities, Inc. of Sandalhaven, Audit Control No. 15-175-1-1, which was filed on September 17, 2015 (Document No. 05824-15).

RESPONSE:

Audit Finding #1 – The Utility accepts the PSC staff's audit adjustments.

Audit Finding #2 – Because the finding was deferred to the PSC analyst and no recommended adjustments are known, the Utility cannot say whether it agrees or disagrees. However, the Utility believe that are reclassifications of Plant were appropriate.

Audit Finding #3 – Because the finding was deferred to the PSC analyst and no recommended adjustments are known, the Utility cannot say whether it agrees or disagrees. However, please refer to the response to Questions #2 for further input on the retirement of the WWTP.

Audit Finding #4 – The Utility accepts that Land should be increased by \$10,000.

Audit Finding #5 – Because the finding was deferred to the PSC analyst and no recommended adjustments are known, the Utility cannot say whether it agrees or disagrees. However, please see our response to Question #3 for further detail on the deferred income taxes. Also, please refer to the Memorandum from the Utility's consultants, PriceWaterhouseCoopers, for its opinion on the tax treatment related to plant fees.

Audit Finding #6 – The Utility accepts the PSC staff's audit adjustments.

Audit Finding #7 – Because the finding was deferred to the PSC analyst and no recommended adjustments are known, the Utility cannot say whether it agrees or disagrees. However, the Utility believes the appropriate total purchased wastewater treatment should be \$208,262.

Audit Finding #8 – The Utility accepts the PSC staff's audit adjustments.

Audit Finding #9 – Because the finding was deferred to the PSC analyst and no recommended adjustments are known, the Utility cannot say whether it agrees or disagrees. However, the Utility does agree that a 15 year life should be used instead of a 5 year life to determine the unamortized balance and the remaining life of the deferred maintenance projects.

- b. Staff's Audit of Affiliate Transactions Report of Utilities, Inc., Audit Control No. 15-175-1-2, which was filed on September 17, 2015 (Document No. 05823-15).

RESPONSE:

Audit Finding #1 – The Utility accepts the PSC staff's audit adjustments.

Audit Finding #2 – The Utility accepts the PSC staff's audit adjustments.

Audit Finding #3 – The Utility accepts the PSC staff's audit adjustments.

Audit Finding #4 – Because the finding was deferred to the PSC analyst and no recommended adjustments are known, the Utility cannot say whether it agrees or disagrees. However, the Utility believes that after the WWTP is decommissioned, having on full-time employee and one part-time employee is appropriate.

7. Please refer to Sandalhaven's response to staff's first data request, numbers 13 through 15. The utility's response included supporting documentation and invoices related to rate case expense through June 30, 2015. Please provide the following information for rate case expense incurred since June 30, 2015.

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: See Attachment "3-7"

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: See Attachment "3-7"

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: See Attachment "3-7"

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: See Attachment "3-7"

e. Please provide an itemized list of all other costs estimated to be incurred through the PAA process, such as postage and mailing of customer notices.

RESPONSE: See Attachment "3-7"

8. Please refer to MFR Schedule C-6, page 3 of 3, lines 21, 22, and 23.

a. Provide all of the utility's calculations, basis, and work papers for the following debit entries included in Account No. 256.4387, Def Fed Tax – Depreciation.

i. \$157,570 in 2012.

ii. \$60,632 in 2013.

iii. \$94,921 in 2014.

RESPONSE:

- b. If the above entries correspond to any plant additions, list the plant additions and indicate where in the MFR schedules these additions are included.

RESPONSE:

- c. If the above entries relate to CIAC adjustments or reclassification of accounts, provide a detailed explanation for the adjustment, including all calculations and justification supporting the adjustment or reclassification.

RESPONSE:

9. Please refer to MFR Schedule C-6. Schedule C-6 includes 14 ADIT accounts, 7 for state tax and 7 for federal tax. The MFRs and staff's audit indicate annual activity in 2014 for only Account No. 256.4387, Deferred Federal Tax – Depreciation.

- a. Is it the utility's position that there is no change in the balances for the other 13 ADIT accounts in the test year ended December 31, 2014?

RESPONSE:

- b. If the answer is affirmative, please explain why there is no deferral activity for each of the other 13 accounts.

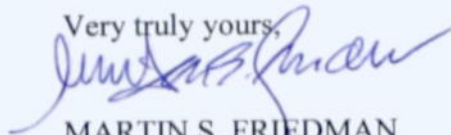
RESPONSE:

- c. If the answer is negative, meaning there was deferral activity for other accounts in 2014, please provide all of the utility's calculations, basis, and work papers for the 2014 deferrals and any related adjustments.

RESPONSE:

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: John Hoy (via email, w/o attachments)
Patrick Flynn (via email, w/o attachments)
Suzanne Brownless, Esquire (via email, w/o attachments)
Erik Saylor, Esquire (via US Mail, with attachments)

ENVIRONMENTAL EQUIPMENT SALES, INC.

Site Development/Water & Wastewater Systems/Underground Utilities/Industrial Construction

Page No. 1
of 2 Pages
PROPOSAL #1444-1

Post Office Box 2459
Riverview, FL 33568
(813) 677-6877 Phone

State Certified General Contractor #CG-C061731 (813) 677-2605 Fax

PROPOSAL SUBMITTED TO:		PHONE: 407-468-3268	DATE: August 25, 2015
NAME: UTILITIES INC OF SANDALHAVEN		JOB NAME: Sandalhaven WWTF Abandonment	
STREET: 200 Weathersfield Avenue		STREET:	
CITY/STATE/ZIP: Altamonte Springs, FL 32714		CITY: Englewood	STATE: FL 34224
CONTACT NAME: Michael Wilson, Regional Manager		EMAIL: MAWilson@uiwater.com	

We propose to furnish all labor, material and equipment necessary to decommission the existing wastewater treatment plant at Utilities Inc of Sandalhaven as follows:

Work to Proceed as Follows:

- 1) Submit Notice of Demolition or Asbestos Renovation to FDEP prior to starting demolition.
- 2) Disconnection of power from all treatment plant equipment including metal process control shed.
- 3) Disassembly and removal of two process blower motor assemblies and two blower control panels.
- 4) Disassembly and removal of two surge tank pumps and pump panel on top of plant.
- 5) Disassembly and removal of two digester blowers and control panel located at the digester tank.
- 6) Disassembly and removal of emergency generator set at 300 gallon fuel tank adjacent to plant office.
- 7) Disassembly and removal of all fiberglass grating, walkways, railings and associated fiberglass materials.
- 8) Staging of all removed items identified under Items #2-6 above in defined on-site area for subsequent removal by the Utility. The Utility will insure that the plant site is properly secured during the entire abandonment process.
- 9) Removal and disposal of all organic and inorganic material from the bottom of the equalization tank, air bays, clarifier, digester, filters, chlorine contact tank, and mud well with all liquid and mixed liquor to be removed from the WWTP by pumping through existing WWTP/filter and through the WW system by EESI and UI personnel with all liquid thickened sludge to be trucked off site by Utilities Inc prior to demolition.
- 10) Demolition and removal of steel tanks and appurtenances including the metal process control shed, digester tank, treatment plant, two sand filters and associated piping. All mercury containing devices (switches, fluorescent bulbs, etc) must be disposed of properly.
- 11) Demolition of the filter backwash tank and chlorine contact walls to 3 feet below existing grade and backfilled with clean fill material to existing grade.
- 12) Removal and backfilling of the effluent junction box.
- 13) Removal and disposal of all chemicals or other substances from site.
- 14) Application of Bahia seed and mulch on graded areas.
- 15) Proper abandonment of 4 existing groundwater monitoring wells (GMMW's) in conformance with requirements of SWFWMD.
- 16) Pushing in of pond berms to grade site to nearly level using material already on site and does not include any import fill. Remove and dispose of any piping exposed during grading. Fence on the North and East Berms to remain intact. Site to be sloped generally from North/Northeast to Southwest to prevent standing water from occurring.

NOTES:

- 1) Does not include any permits or permit fees, any engineering, surveying, or geotechnical testing/materials testing.
- 2) Does not include asbestos removal or disposal, if found.
- 3) Does not include any removal or disposal of hazardous or contaminated materials/soils below pond bottoms or tank bottoms. Limits of work to pond bottoms and bottom of tanks which includes sludge and grit removal only.
- 4) Does not include trucking and disposal of decant water, mixed liquor or condensed liquid thickened sludge off site.

QUOTE-Work to be completed in accordance with the above specifications for the sum of: Ninety-Three Thousand Five Hundred Seventy-Three Dollars and 00/100 (\$93,573.00) with Terms: Net 15 Days.

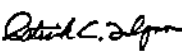
Page 2 of 2
EESI Proposal #1444-1
August 25, 2015
Sandalhaven WWTP Abandonment

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs, will be executed only upon written orders, and will become an extra charge over and above and estimate. All agreements are contingent upon strikes, accidents or delays at beyond our control. This proposal subject to acceptance within 15 days and is void thereafter at the option of the undersigned. Delinquency charges of 1 1/2% per month will apply for all delinquent invoices. Collection fees for delinquent accounts, including attorney/collection agency fees and expenses incurred by Environmental Equipment Sales, Inc. are the responsibility of the customer.

ACCEPTANCE OF PROPOSAL

The above prices, specifications, and conditions are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

ACCEPTED

Signature: 

Date: September 1, 2015

Patrick C. Flynn, Vice President of Operations
Print Name & Title

Date: _____

Signature: _____
Brian K. Spicher, President
Environmental Equipment Sales Inc.

Obj Acct	Description	G/A Data												Grand Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
5545	CUSTOMER SERVICE PRINTING		\$ 509.45	\$ -			\$ 20.20	\$ 3.24				\$ 0.17	\$ 533.06	
5790	BANK SERVICE CHARGE	\$ 42.51	\$ 28.74	\$ 32.01	\$ 30.99	\$ 31.76	\$ 33.42	\$ 34.67	\$ 35.25	\$ 37.44	\$ 68.16	\$ 35.42	\$ 55.21	\$ 465.58
5795	CONTRIBUTIONS								\$ 0.67	\$ 13.45	\$ (14.19)		\$ (0.07)	
5805	LICENSE FEES											\$ 0.65	\$ 2.05	\$ 2.70
5810	MEMBERSHIPS	\$ 11.07	\$ 23.86	\$ 3.70	\$ 206.83	\$ 2.70	\$ 103.03	\$ 7.59		\$ 13.39	\$ 8.89	\$ 0.89	\$ 381.95	
5815	PENALTIES/FINES			\$ 0.20							\$ 0.11	\$ 0.33	\$ 0.64	
5825	OTHER MISC EXPENSE	\$ 0.16	\$ 0.80	\$ 1.30	\$ 19.83	\$ 0.72	\$ 14.06	\$ 0.26	\$ 0.71	\$ 780.76	\$ 25.87	\$ 0.73	\$ 6.99	\$ 852.19
5855	ANSWERING SERVICE	\$ 9.37	\$ 9.35	\$ 9.39	\$ 9.29	\$ 10.00	\$ 9.22	\$ 9.33	\$ 9.31	\$ 8.57	\$ 9.36		\$ 18.80	\$ 111.99
5865	COPY MACHINE	\$ 0.34	\$ 1.13	\$ 0.80	\$ 7.21	\$ 0.30	\$ 3.33	\$ 1.20	\$ 3.88	\$ 12.72	\$ 2.76	\$ 0.40	\$ 12.04	\$ 46.11
5870	HOLIDAY EVENTS/PICNICS	\$ 249.04		\$ 8.23			\$ 0.65	\$ (0.09)		\$ 0.89	\$ 2.06	\$ 0.57	\$ 31.98	\$ 293.33
5875	KITCHEN SUPPLIES	\$ 1.34	\$ 1.05	\$ 0.84	\$ 15.39	\$ 0.63	\$ 1.12	\$ 0.96	\$ 1.26	\$ 1.49	\$ 1.53	\$ 0.75	\$ 1.88	\$ 28.24
5885	PRINTING/BLUEPRINTS			\$ 5.39	\$ 23.79	\$ 1.27	\$ 0.09	\$ 5.40					\$ 23.91	\$ 59.85
5890	PUBL SUBSCRIPTIONS/TAPES	\$ 2.49	\$ 7.10	\$ 1.31	\$ 1.34	\$ 1.34	\$ 1.33	\$ 1.33	\$ 1.29	\$ 1.29	\$ 1.30	\$ 1.30	\$ 1.31	\$ 22.73
5895	SHIPPING CHARGES	\$ 91.90	\$ 54.33	\$ 65.71	\$ 45.64	\$ 3.42	\$ 78.50	\$ 7.64	\$ 22.27	\$ 5.34	\$ 22.22	\$ (124.49)	\$ 23.25	\$ 295.73
5900	OTHER OFFICE EXPENSES	\$ 6.72	\$ 35.33	\$ 1.87	\$ 2.82	\$ 35.48	\$ (7.77)	\$ 18.10	\$ (0.87)	\$ 22.66	\$ 11.83	\$ 29.11	\$ 79.00	\$ 235.28
5930	OFFICE ELECTRIC	\$ 29.40	\$ 31.96	\$ 29.90	\$ 24.12	\$ 27.71	\$ 31.56	\$ 31.48	\$ 23.39	\$ 34.06	\$ 28.07	\$ 27.15	\$ 29.66	\$ 348.46
5935	OFFICE GAS	\$ 9.89	\$ 6.77	\$ 7.52	\$ 5.16	\$ 1.93	\$ 0.76		\$ 0.46	\$ 0.45	\$ 0.46	\$ 0.86	\$ 34.26	
5940	OFFICE WATER		\$ 1.16			\$ 1.59			\$ 0.83			\$ 0.79	\$ 4.37	
5945	OFFICE TELECOM	\$ 388.09	\$ 413.64	\$ 418.35	\$ 419.01	\$ 407.66	\$ 344.63	\$ 426.23	\$ 451.55	\$ 393.43	\$ 513.97	\$ 361.43	\$ 520.25	\$ 5,058.24
5950	OFFICE GARBAGE REMOVAL	\$ 251.68	\$ 141.37	\$ 10.05	\$ 130.84	\$ 141.54	\$ 131.48	\$ 252.57	\$ 141.08	\$ -	\$ 151.69	\$ 127.88	\$ 149.00	\$ 1,629.18
5955	OFFICE LANDSCAPE / MOW / PLOW	\$ 8.00	\$ 7.92	\$ 53.74	\$ 7.54	\$ 11.36	\$ 14.98	\$ 41.72	\$ 7.50	\$ 7.51	\$ 7.54	\$ 54.97	\$ 7.57	\$ 230.35
5960	OFFICE ALARM SYS PHONE EXP	\$ 246.31	\$ 5.55	\$ 226.42	\$ 9.54	\$ 113.03	\$ 120.74	\$ 133.21	\$ 115.19	\$ 118.12	\$ 15.18		\$ 354.36	\$ 1,457.65
5965	OFFICE MAINTENANCE	\$ 24.76	\$ 9.33	\$ 23.04	\$ 33.35	\$ 14.37	\$ 28.24	\$ 14.04	\$ 30.89	\$ 38.27	\$ 44.18	\$ 18.91	\$ 43.76	\$ 323.14
5970	OFFICE CLEANING SERVICE	\$ 38.13	\$ 38.04	\$ 65.34	\$ 64.89	\$ 37.81	\$ 37.64	\$ 37.74	\$ 17.87	\$ 18.70	\$ 18.79	\$ 19.76	\$ 18.46	\$ 413.17
5975	OFFICE MACHINE/HEAT&COOL		\$ 4.86	\$ 0.41		\$ 9.60		\$ 14.26	\$ 8.91	\$ 20.82	\$ 9.70	\$ (5.57)	\$ 62.99	
5980	OTHER OFFICE UTILITIES			\$ 0.35		\$ 473.00	\$ 390.12	\$ 325.00	\$ 260.00	\$ (389.88)	\$ 330.00	\$ 442.00	\$ 0.12	\$ 1,830.71
6185	TRAVEL LODGING	\$ 1.80	\$ 12.77	\$ 18.54	\$ 51.29	\$ 18.39	\$ 3.85	\$ 23.98	\$ 1.16	\$ 73.62	\$ 12.94	\$ 8.49	\$ 25.86	\$ 252.69
6190	TRAVEL AIRFARE	\$ 21.27	\$ 22.91	\$ 24.73	\$ 13.67	\$ 33.56	\$ (0.44)	\$ 28.35	\$ 8.00	\$ 5.49	\$ 30.22	\$ 0.45	\$ 11.21	\$ 199.42
6195	TRAVEL TRANSPORTATION	\$ 4.88	\$ 2.83	\$ 8.77	\$ 1.04	\$ 8.19	\$ 0.44	\$ 9.41	\$ 0.49	\$ 0.47	\$ 2.56	\$ 2.36	\$ 6.60	\$ 48.04
6200	TRAVEL MEALS	\$ 31.06	\$ 10.76	\$ 85.27	\$ 56.31	\$ 65.67	\$ 5.54	\$ 91.18	\$ 1.79	\$ 82.21	\$ 33.61	\$ 7.12	\$ 14.61	\$ 485.13
6205	TRAVEL ENTERTAINMENT		\$ 1.14	\$ 4.96					\$ 2.03		\$ 0.28	\$ 0.48	\$ 2.12	\$ 11.01
6207	TRAVEL OTHER	\$ 0.73	\$ 19.86	\$ 22.72	\$ 18.94	\$ 19.55	\$ 20.01	\$ 40.51	\$ 0.66	\$ 38.82	\$ 20.22	\$ 19.47	\$ (21.91)	\$ 199.58
6260	TEST-EQUIP/CHEMICAL	\$ 331.31	\$ -	\$ 88.93	\$ -	\$ 26.62	\$ -	\$ 217.81	\$ 217.81		\$ 175.29		\$ 839.96	
6270	TEST-SEWER	\$ 240.00	\$ 360.00	\$ 538.00		\$ 600.00	\$ 568.00	\$ 240.00	\$ 360.00		\$ 480.00	\$ 240.00	\$ 3,626.00	
6340	SEWER-PERMITS										\$ 100.00		\$ 100.00	
6360	COMMUNICATION EXPENSE			\$ 4.07								\$ 11.02	\$ 15.09	
6385	UNIFORMS			\$ 197.81				\$ 0.69	\$ 3.64	\$ (0.64)	\$ 0.78		\$ 202.28	
6390	WEATHER/HURRICANE COSTS	\$ 5.11	\$ 2.53	\$ 8.87	\$ 4.26	\$ 9.72	\$ 4.51	\$ 11.92	\$ 3.04	\$ 5.53	\$ 6.09	\$ 3.17	\$ 3.72	\$ 68.47
Grand Total		\$ 2,047.36	\$ 1,764.54	\$ 1,879.61	\$ 1,292.02	\$ 2,082.30	\$ 1,985.86	\$ 1,797.66	\$ 1,735.41	\$ 1,333.07	\$ 2,133.59	\$ 1,290.65	\$ 1,427.43	\$ 20,769.50

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court
 Nokomis, FL 34275
 (941) 488-8103 fax (941) 484-6774

Invoice

Date	Invoice#
12/11/2013	044342

atch 172769
 Dec 575226

BILL TO
Utilities, Inc. of Florida Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Sandalhaven / Business Unit 256100 Plant Operator 6811 Placida Rd Englewood, FL 34224

	P.O. NO.	TERMS	PROJECT
	149931	Due Upon Receipt	Nov 2013

Description	Price	QTY	Amount
Lab Project N1311109, N1311277, N1311312			
Nitrogen, Nitrate	\$18.00	2	\$36.00
Total Suspended Solids	\$14.00	4	\$56.00
cBOD5	\$20.00	4	\$80.00
Fecal Coliform, MF	\$14.00	2	\$28.00
MLSS	\$24.00	1	\$24.00
Sample Pick Up Fee: 11/07, 11/21, 11/26	\$20.00	3	\$60.00
SubTotal			\$284.00

Remit Payment To: Sanders Laboratories, Inc.
 PO BOX 15215
 Sarasota, FL 34277-1215

Total

\$284.00

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge. Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

RECEIVED

DUMONT

THE DUMONT COMPANY, INC.
P.O. BOX 622280
OVIEDO FL 32762-2280
(800) 330-1369 Fax: (800) 524-9315

Sold To:
Utilities Inc - Sandalhaven
Accts. Payable
2335 Sanders Rd.
Northbrook, IL 60062

Batch 172820
Doc 575472

Invoice
298900

Invoice Date:
Jan 10, 2014

Page: 1

Ship to:
UTIF-Sandalhaven
Sandalhaven WWTP
6811 Placida Road
Inside Fiddler's Green Condo
Englewood, FL 34224
South

Customer ID		Customer PO	Payment Terms	
UTIF-Sandalhaven		OP150760UNIT 256100	Net 30 Days	
Sales Rep ID		Shipping Method	Ship Date	Due Date
RULE		Our Truck	1/10/14	2/9/14
Quantity	Item	Description	Unit Price	Extension
150.00	IND813939	UN1791, Hypochlorite Solution, 8, PG III Sodium Hypochlorite 12.5% - BULK GL DOT SP-12412	1.300	195.00
1.00	IND813928	UN2880, Calcium Hypochlorite, Hydrated, 5.1 , PGII Calcium Hypochlorite 3 Industrial Tab - 50# PL	135.000	135.00
			Subtotal	330.00
			Sales Tax	
			Freight	
			TOTAL	330.00

EMERGENCY RESPONSE: (800) 330-1369

DUMONT

THE DUMONT COMPANY, INC.
P.O. BOX 622280
OVIEDO FL 32762-2280
(800) 330-1369 Fax: (800) 524-9315

Batch 174497
Doc 581394

Invoice
301414

Invoice Date:
Feb 5, 2014

Page: 1

Sold To:
Utilities Inc - Sandalhaven
Accts. Payable
2335 Sanders Rd.
Northbrook, IL 60062

Ship to:
UTIF-Sandalhaven
Sandalhaven WWTP
6811 Placida Road
Inside Fiddler's Green Condo
Englewood, FL 34224
South

Customer ID		Customer PO	Payment Terms	
UTIF-Sandalhaven		OP152313/UNIT 256100	Net 30 Days	
Sales Rep ID		Shipping Method	Ship Date	Due Date
RULE		Our Truck	2/5/14	3/7/14
Quantity	Item	Description	Unit Price	Extension
250.00	IND813939	UN1791, Hypochlorite Solution, 8, PG III Sodium Hypochlorite 12.5% - BULK GL DOT SP-12412	1.300	325.00

RECEIVED
FEB 13 2014

Subtotal	325.00
Sales Tax	
Freight	
TOTAL	325.00

EMERGENCY RESPONSE: (800) 330-1369

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court
 Nokomis, FL 34275
 (941) 488-8103 fax (941) 484-6774

Batch 174768
 Doc 582491

Invoice

Date	Invoice#
2/6/2014	044616

BILL TO
Utilities, Inc. of Florida Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Utilities, Inc. Plant Operator 6811 Placida Rd Englewood, FL 34224

P.O. NO.	TERMS	PROJECT
152390	Due Upon Receipt	Sandalhaven

Description	Price	QTY	Amount
Lab Project N1401067, N1401263, N1401444			
Nitrogen, Nitrate	\$18.00	3	\$54.00
Total Suspended Solids	\$14.00	6	\$84.00
cBOD5	\$20.00	6	\$120.00
Fecal Coliform, MF	\$14.00	3	\$42.00
Sample Pick Up Fee - 01/02/14, 01/16/14, 01/29/14	\$20.00	3	\$60.00
SubTotal			\$360.00

Remit Payment To: Sanders Laboratories, Inc.
 PO BOX 15215
 Sarasota, FL 34277-1215

Total**\$360.00**

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge.
 Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

DUMONT

THE DUMONT COMPANY, INC.
P.O. BOX 622280
OVIDO FL 32762-2280
(800) 330-1369 Fax: (800) 524-9315

Sold To:
Utilities Inc - Sandalhaven
Accts. Payable
2335 Sanders Rd.
Northbrook, IL 60062

175223
583784

Invoice
302371

Invoice Date:
Feb 19, 2014

Page: 1

Ship to:
UTIF-Sandalhaven
Sandalhaven WWTP
6811 Placida Road
Inside Fiddler's Green Condo
Englewood, FL 34224
South

Customer ID		Customer PO		Payment Terms	
UTIF-Sandalhaven		OPI53217/UNIT 256100		Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
RULE		Our Truck		2/19/14	3/21/14
Quantity	Item	Description	Unit Price	Extension	
200.00	IND813939	UN1791, Hypochlorite Solution, 8, PG III Sodium Hypochlorite 12.5% - BULK GL DOT SP-12412	1.300	260.00	

RECEIVED
FEB 24 2014

Subtotal	260.00
Sales Tax	
Freight	
TOTAL	260.00

EMERGENCY RESPONSE: (800) 330-1369

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court
 Nokomis, FL 34275
 (941) 488-8103 fax (941) 484-6774

Invoice

Batch 181578
 Doc 602014

Date	Invoice#
4/11/2014	044970

BILL TO
Utilities, Inc. of Florida Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Sandalhaven / Business Unit 256100 Plant Operator 6811 Placida Rd Englewood, FL 34224

	P.O. NO.	TERMS	PROJECT
	159325	Due Upon Receipt	March 2014

Description	Price	QTY	Amount
Lab Project N1403124 & N1403275			
Nitrogen, Nitrate	\$18.00	2	\$36.00
Total Suspended Solids	\$14.00	4	\$56.00
cBOD5	\$20.00	4	\$80.00
Fecal Coliform, MF	\$14.00	2	\$28.00
MLSS	\$24.00	3	\$72.00
Sample Pick Up Fee - 03/12/14 & 03/26/14	\$20.00	2	\$40.00
SubTotal			\$312.00

Remit Payment To: Sanders Laboratories, Inc.
 PO BOX 15215
 Sarasota, FL 34277-1215

Total

\$312.00

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge.
 Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

RECEIVED

MAY 16 2014

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court
 Nokomis, FL 34275
 (941) 488-8103 fax (941) 484-6774

Invoice

Batch 181578
 Doc 602015

Date	Invoice#
5/12/2014	045158

BILL TO
Utilities, Inc. of Florida Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Sandalhaven / 256100 Plant Operator 6811 Placida Rd Englewood, FL 34224

P.O. NO.	TERMS	PROJECT
159326	Due Upon Receipt	April 2014

Description	Price	QTY	Amount
Lab Project N1404233 & N1404435			
Nitrogen, Nitrate	\$18.00	2	\$36.00
Total Suspended Solids	\$14.00	4	\$56.00
cBOD5	\$20.00	4	\$80.00
Fecal Coliform, MF	\$14.00	2	\$28.00
MLSS	\$24.00	2	\$48.00
Sample Pick Up Fee - 04/09 & 04/23	\$20.00	2	\$40.00
SubTotal			<u>\$288.00</u>

Remit Payment To: Sanders Laboratories, Inc.
 PO BOX 15215
 Sarasota, FL 34277-1215

Total

\$288.00

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge.
 Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

RECEIVED
 MAY 16 2014

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court
 Nokomis, FL 34275
 (941) 488-8103 fax (941) 484-6774

Invoice

Batch 181682
 Doc 602266

Date	Invoice#
3/12/2014	044779

BILL TO
Utilities, Inc. of Florida Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Sandalhaven / 256100 Plant Operator 6811 Placida Rd Englewood, FL 34224

P.O. NO.	TERMS	PROJECT
154990	Due Upon Receipt	Feb 2014

Description	Price	QTY	Amount
Lab Project N1402234, N1402115, N1402005			
EPA 503 Sludge Analysis	\$255.00	1	\$255.00
Total Suspended Solids	\$14.00	4	\$56.00
MLSS	\$23.00	1	\$23.00
cBOD5	\$20.00	4	\$80.00
Fecal Coliform, MF	\$14.00	2	\$28.00
Nitrogen, Nitrate	\$18.00	2	\$36.00
Sample Pick Up Fee - 02/05, 02/12, 02/26	\$20.00	3	\$60.00
SubTotal			\$538.00

Remit Payment To: Sanders Laboratories, Inc.
 PO BOX 15215
 Sarasota, FL 34277-1215

Total \$538.00

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge.
 Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

RECEIVED
 MAY 19 2014

DUMONT

THE DUMONT COMPANY, INC.
P.O. BOX 622280
OVIEDO FL 32762-2280
(800) 330-1369 Fax: (800) 524-9315

Sold To:
Utilities Inc - Sandalhaven
Accts. Payable
2335 Sanders Rd.
Northbrook, IL 60062

Ship to:
UTIF-Sandalhaven
Sandalhaven WWTP
6811 Placida Road
Inside Fiddler's Green Condo
Englewood, FL 34224
South

Invoice
309726

Invoice Date:
May 14, 2014

Page: 1

Batch 182284
Doc 604259

Customer ID		Customer PO		Payment Terms	
UTIF-Sandalhaven		OP159783/UNIT 256100		Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
RULE		Our Truck		5/14/14	6/13/14
Quantity	Item	Description	Unit Price	Extension	
260.00	IND813939	UN1791, Hypochlorite Solution, 8, PG III Sodium Hypochlorite 12.5% - BULK GL DOT SP-12412	1.300	338.00	
1.00	IND813928	UN2880, Calcium Hypochlorite, Hydrated, 5.1 , PGII Calcium Hypochlorite 3 Industrial Tab - 50# PL	135.000	135.00	
RECEIVED MAY 19 2014					
				Subtotal	473.00
				Sales Tax	
				Freight	
				TOTAL	473.00

EMERGENCY RESPONSE: (800) 330-1369

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court

Nokomis, FL 34275

(941) 488-8103 fax (941) 484-6774

Invoice

Batch 183990
Doc 608580

Date	Invoice#
6/4/2014	045332

BILL TO
Utilities, Inc. of Florida / <i>Sandalhaven</i> Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Sandalhaven / 256100 Plant Operator 6811 Placida Rd Englewood, FL 34224

P.O. NO.	TERMS	PROJECT
161358	Due Upon Receipt	May 2014

Description	Price	QTY	Amount
Lab Project N1405167, N1405306, N1405337	\$18.00	2	\$36.00
Nitrogen, Nitrate	\$14.00	4	\$56.00
Total Suspended Solids	\$20.00	4	\$80.00
cBOD5	\$14.00	2	\$28.00
Fecal Coliform, MF	\$20.00	2	\$40.00
Sample Pick Up Fee - 05/20/14 & 05/22/14	\$140.00	2	\$280.00
VOCs (Reair & Effluent)	\$24.00	2	\$48.00
MLSS			
			<u>\$568.00</u>

RECEIVED
JUN 16 2014

SubTotal

Remit Payment To: Sanders Laboratories, Inc.
PO BOX 15215
Sarasota, FL 34277-1215

Total

\$568.00

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge.
Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

Sanders Laboratories, Inc.

A subsidiary of South East Analytical Laboratories, Inc.

1050 Endeavor Court
 Nokomis, FL 34275
 (941) 488-8103 fax (941) 484-6774

Invoice

Date	Invoice#
8/6/2014	045752

Batch _____

Doc 624195

RECEIVED

AUG 15 2014

BILL TO
Utilities, Inc. of Florida Accounts Payable 2335 Sanders Road Northbrook, IL 60062

REPORT TO
Sandalhaven / Business Unit 256100 Plant Operator 6811 Placida Rd Englewood, FL 34224

P.O. NO.	TERMS	PROJECT
166035	Due Upon Receipt	July 2014

Description	Price	QTY	Amount
Lab Project N1407079, N1407298, N1407545			
Nitrogen, Nitrate	\$18.00	3	\$54.00
Total Suspended Solids	\$14.00	6	\$84.00
cBOD5	\$20.00	6	\$120.00
Fecal Coliform, MF	\$14.00	3	\$42.00
Sample Pick Up Fee - 07/02, 07/16, 07/29	\$20.00	3	\$60.00
SubTotal			\$360.00

Remit Payment To: Sanders Laboratories, Inc.
 PO BOX 15215
 Sarasota, FL 34277-1215

Total

\$360.00

To ensure proper credit to your account please include invoice # with your payment

-Invoices over 30 days may be charged interest at the rate of 18% per year. We gladly accept credit cards with a 3% up charge.
 Clients that require collection actions will be responsible for any and all collection costs incurred, including attorney's fee.

RECEIVED

AUG 25 2014

DUMONT

A HAWKINS COMPANY

Hawkins, Inc. d/b/a Dumont
PO Box 622280
Oviedo, FL 32762-2280

(800) 330-1369 - 24 HOUR CUSTOMER SERVICE
FAX: (800) 524-9315

Sold To:
Utilities Inc - Sandalhaven
Accts. Payable
2335 Sanders Rd.
Northbrook, IL 60062

Invoice
324668

Batch _____
Doc 644511

Invoice Date:
Nov 14, 2014

Page: 1

Ship to:
UTIF-Sandalhaven
Sandalhaven WWTP
6811 Placida Road
Inside Fiddler's Green Condo
Englewood, FL 34224
South

Customer ID		Customer PO	Payment Terms	
UTIF-Sandalhaven		OP173484/UNIT 256100	Net 30 Days	
Sales Rep ID		Shipping Method	Ship Date	Due Date
RULE		Our Truck	11/14/14	12/14/14
Quantity	Item	Description	Unit Price	Extension
340.00	IND813939	UN1791, Hypochlorite Solution, 8, PG III Sodium Hypochlorite 12.5% - BULK GL DOT SP-12412	1.300	442.00

RECEIVED
NOV 18 2014

NOTICE
When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

Subtotal	442.00
Sales Tax	
Freight	
TOTAL	442.00

EMERGENCY RESPONSE: (800) 330-1369

Leadership Team Meeting Costs

US Utility Leadership Team Meeting March 12-14, 2014

Common Costs

	Total UI	Sandalhaven %	Sandalhaven \$	Object Code	NARUC Account	MFR Inclusion
Guest Rooms	23,481.57	0.44%	103.32	6185	775	Sch B-12 Line 48
Banquets	11,713.76	0.44%	51.54	6200	775	Sch B-12 Line 48
AV	2,134.01	0.44%	9.39	6185	775	Sch B-12 Line 48
Outlet Vouchers/Café	5,194.00	0.44%	22.85	6200	775	Sch B-12 Line 48
Group Dinner	2,822.65	0.44%	12.42	6200	775	Sch B-12 Line 48
Individual Travel Expenses	3,833.49	0.44%	16.87	6190	775	Sch B-12 Line 48
Total	45,345.99		216.39			

Individual Expenses Detail

	Travel Cost	Note	Allocation
<u>Florida Region</u>			
Bonagura, John	0.00	Local	Charge to all Florida companies
Gongre, Bryan	0.00	Local	Charge to all Florida companies
Flynn, Patrick	0.00	Local	Charge to all Florida companies
Hoy, John	0.00	Local	Charge to all Florida companies
Wilson, Mike	0.00	Local	Charge to all Florida companies
Total Florida	0.00		
<u>UI Corporate / Shared Services</u>			
Andrejko, Jim	425.00		Allocated to all UI companies based on ERCs
Devine, Jim	145.99		Allocated to all UI companies based on ERCs
Haws, Scotty	0.00	Local	Allocated to all UI companies based on ERCs
Japczyk, Jim	435.00		Allocated to all UI companies based on ERCs
Kim, Christine	495.00		Allocated to all UI companies based on ERCs
Novak, Jordan	331.00		Allocated to all UI companies based on ERCs
Oakley, Tom	405.00		Allocated to all UI companies based on ERCs
Ostler, Tom	419.00		Allocated to all UI companies based on ERCs
Ring, Deborah	0.00	Drove	Allocated to all UI companies based on ERCs
Rollins, Mary	214.50		Allocated to all UI companies based on ERCs

Rose, Kendra	268.00		Allocated to all UI companies based on ERCs
Sasic, Karen	0.00	Local	Allocated to all UI companies based on ERCs
Schnauffer, Linda	0.00	Local	Allocated to all UI companies based on ERCs
Sparrow, Lisa	695.00		Allocated to all UI companies based on ERCs
Total Corporate/Shared Services	3,833.49		
<u>Other UI Regions</u>			
28 Attendees	NA		Charged to Regional companies / Not allocated to Florida
<u>Corix</u>			
12 Attendees	NA		Charged to Corix / Not allocated to Florida

US Utility Leadership Team Meeting March 12-14, 2014

Employee Name

Andrejko, Jim
Barnett, Wendy
Bonagura, John
Carver, Nate
Cocran, Jeff
Cumming, Hamish
Daniel, Carl
Devine, Jim
Durham, Rick
Dyce, Rhonda
Flynn, Patrick
Gilroy, Bob
Gongre, Bryan
Haas, Bruce
Haws, Scotty
Hodson, Brett
Hoy, John
Hsu, Cheryl
Hunter, Bob
Japczyk, Jim
Kersey, Justin
Kim, Christine
Kitching, David
Konsul, Tony
Lashua, Martin
Lassiter, Danny
Leonard, James
Liesch, David
Uskoff, David
Low, Abert
Lubertozzi, Steve
Meagher, Kevin
Medders, Ron
Mitchell, Mac
Morrison, Ken
Novak, Jordan
Nunez, Jose
Oakley, Tom
Oscarson, Rebecca
Ostler, Tom
Poysniak, Len
Rajendran, Saravanan
Ring, Deborah
Rollins, Mary
Rose, Kendra
Salvin, William
Sasic, Karen
Scanlon, Martin
Scheidt, Tim

Schnafer, Linda
Sharp, Tony
Sowell, George
Slagg, Jerry
Sparrow, Lisa
Stover, John
Sudduth, Don
Tapella, Tom
Williams, Delos
Wilson, Mike
Wozney, Carol

Utilities, Inc. of Sandalhaven
Docket No. 150102-SU
Friedman & Friedman, P.A.

- Actual Attorney Fees through October 8, 2015 (Invoices and Report Attached): \$26,316.00 (Includes \$360.00 to correct deficiencies)
- Actual Costs through October 8, 2015 (Invoices Attached): \$2,799.40
- Filing Fee: \$2,000.00 (not included in costs above)

ESTIMATE TO COMPLETE RATE CASE THROUGH PAA ORDER

<u>Hours</u>	<u>Description</u>
5.0 hrs.	Respond to formal and informal data requests from Staff and OPC and any other discovery requests, and miscellaneous correspondence and telephone conferences with client;
2.5 hrs.	Review Staff recommendation; Conference with client and consultants regarding recommendation; Conference with Staff regarding recommendation.
15.0 hrs.	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.0 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
3.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft customer notice, obtain Staff approval; Draft Affidavit of Mailing; Coordinate mailing of customer notices and implementation of tariffs.
26.5 hrs. @ \$360/hr.	\$9,540.00 – TOTAL ESTIMATED ATTORNEYS FEES

Estimate of costs to complete:

\$ 510.00 Attend Agenda Conference, travel/meals/hotel
\$ 10.00 Estimated photocopier costs
\$ 520.00 **TOTAL ESTIMATED AND UNBILLED COSTS**

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$35,856

TOTAL ACTUAL AND ESTIMATED COSTS: \$5,299.40 (includes filing fee)

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

August 4, 2015

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2074
File No.: 30057.221

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: John Stover

RE: Sandalhaven 2015 Rate Case

Balance Due Now

\$12,112.67

FEES

			<u>Hours</u>	<u>Amount</u>
07/02/15	MSF	Review deficiency letter and letter to Mr. Hoy and other concerning same; Telephone Conference with PSC attorney Brownless concerning deficiency letter; Follow-up correspondence; Draft response to Deficiency Letter;	1.00	\$360.00
07/08/15	MSF	Review Staff's 1st Data Request and letter to Mr. Hoy and others concerning same;	0.20	\$72.00
07/09/15	MSF	Review staff recommendation on interim rates and letter to Mr. Hoy and others concerning same	0.20	\$72.00
07/10/15	MSF	Correspondence from Mr. Seidman and Mr. Hoy regarding staff recommendation on interim rates; Telephone Conference with PSC attorney Brownless who telephoned; Correspondence to Mr. Hoy and others; Telephone Conference with Mr. Hoy who telephoned; Research and draft Corporate Undertaking and Corporate Guarantee and letter to	2.40	\$864.00

		Ms. Sparrow and Mr. Hoy concerning same; Research and draft Synopsis and letter to PSC attorney concerning same; Research and draft Combined Customer Notice, and revised tariff sheets; letter to PSC attorney concerning same;		
07/13/15	MSF	Travel to Tallahassee for meeting with PSC Staff and conference in route with Mr. Hoy and Mr. Flynn regarding various rate case issues; Meeting with Mr. Deason in preparation for meeting; Meeting with PSC Staff; Return to Lake Mary office and post-meeting conference with Mr. Hoy and Mr. Flynn in route;	10.00	\$3,600.00
07/14/15	MSF	Begin research and draft of data request responses;	0.80	\$288.00
07/15/15	MSF	Telephone Conference with Mr. Maurey regarding interim rate agenda and letter to Mr. Hoy concerning same;	0.30	\$108.00
07/16/15	MSF	Review, research and respond to correspondence from Ms. Kincaid;	0.20	\$72.00
07/17/15	MSF	Letter to Ms. Hudson regarding implementation of interim rates; Draft Affidavit of Mailing; Correspondence from and telephone conference with PSC attorney Brownless; Letter to Mr. Hoy; Telephone Conference with Mr. Hoy who telephoned;	0.90	\$324.00
07/18/15	MSF	Research prior PSC Orders regarding similar jurisdictional matters and outline oral argument;	0.90	\$324.00
07/20/15	MSF	Telephone Conference with Mr. Maurey who telephoned and letter to Mr. Hoy; Review responses; Review revised Staff Recommendation and revise Customer Notice, Synopsis and Tariffs accordingly; Letters to PSC attorney Brownless; Telephone Conference with Ms. Brownless who telephoned; Several telephone conferences with Mr. Flynn who telephoned; Travel to Tallahassee for PSC Agenda; Lots of follow up correspondence with Mr. Hoy, Mr. Flynn, Ms Kincaid and others	5.40	\$1,944.00
07/21/15	MSF	Prepare for and attend Public Service Commission agenda and report outcome to Mr. Hoy and others	7.40	\$2,664.00

and return to central Florida; Correspondence regarding implementation of interim rates;

07/22/15	MSF	Draft letter to County Administrator with Synopsis and Librarian with MFRs; Revised effective date on interim Tariffs;	0.40	\$144.00
07/23/15	MSF	Review responses and documents from Mr. Flynn and Mr. Deason and incorporate in 1st Data request response; Draft and file Notice of Filing Affidavit of Mailing Combined Notice; Review additional proposed responses by Mr. Flynn and incorporate in response;	0.60	\$216.00
07/28/15	MSF	Review documents and responses and almost finalize responses to First Data Request;	0.80	\$288.00
07/29/15	MSF	Correspondence and finalize first data request responses;	0.90	\$324.00
		Total Fees	32.40	\$11,664.00

DISBURSEMENTS

		<u>Amount</u>
	Photocopies	\$27.50
07/20/15	Meeting w/PSC Staff in Tallahassee	\$397.23
	Copy Map	\$23.94
	Total Disbursements	<u>\$448.67</u>
	Total Fees & Disbursements	<u>\$12,112.67</u>

Friedman & Friedman, P.A.
766 North Sun Drive, Suite 4030
Lake Mary, Florida 32746
Phone: (407) 830-6331

F.E.I.: 46-4480334

September 1, 2015

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2149
File No.: 30057.221

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: John Stover

RE: Sandalhaven 2015 Rate Case

Balance Due Now \$1,640.98

FEES

		<u>Hours</u>	<u>Amount</u>
08/03/15	MSF Review and comment upon documents responsive to first data request and correspondence concerning same; Telephone Conference with PSC attorney Brownless who telephoned Letter to PSC Clerk with Undertaking and Guaranty;	0.90	\$324.00
08/06/15	MSF Review and comment upon OPC Issues; Follow-up correspondence; Telephone Conference with PSC attorney Brownless who telephoned;	0.40	\$144.00
08/10/15	MSF Review PSC Order granting interim rates and letter to Mr. Hoy and others concerning same;	0.20	\$72.00
08/13/15	MSF Telephone Conference with Mr. Flynn who telephoned; Review interim rate sheets and letter to Mr. Feathergill concerning same; correspondence with Ms. Kincaid concerning same.	0.30	\$108.00
08/20/15	MSF Research and draft Customer Meeting Notice and	0.40	\$144.00

letter to Ms. Bruce at PSC concerning same;

08/25/15	MSF	Telephone Conference with Ms. Hudson who telephoned; Review Staff's 2nd Data Request and letter to Mr. Hoy and others concerning same;	0.40	\$144.00
08/26/15	MSF	Review PSC Staff revisions to customer meeting notice, draft Affidavit of mailing and letter to Mr. Hoy and others concerning same;	0.30	\$108.00
08/27/15	MSF	Review, research and respond to correspondence from Mr Flynn regarding 2nd data request;	0.20	\$72.00
		Total Fees	3.10	\$1,116.00

DISBURSEMENTS

		<u>Amount</u>
08/03/15	PSC Agenda in Tallahassee	\$499.02
08/18/15	FedEx	\$25.96
	Total Disbursements	\$524.98
	Total Fees & Disbursements	\$1,640.98

Friedman & Friedman, P.A.

766 North Sun Drive, Suite 4030

Lake Mary, Florida 32746

Phone: (407) 830-6331

F.E.I.: 46-4480334

October 6, 2015

Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062 USA

Invoice No.: 2262
File No.: 30057.221

PLEASE REFER TO INVOICE
NUMBER WHEN REMITTING.

Attention: John Stover

RE: Sandalhaven 2015 Rate Case

Balance Due Now

\$5,142.06

FEES

			<u>Hours</u>	<u>Amount</u>
09/02/15	MSF	Telephone Conference with Mr. Deason who telephoned regarding notice of customer meeting;	0.10	\$36.00
09/03/15	MSF	Correspondence with Mr. Hoy's and Mr. Deason regarding customer meeting notice;	0.10	\$36.00
09/08/15	MSF	Begin draft of responses to Staff's Second Data Request; Correspondence with Mr. Hoy and others;	0.20	\$72.00
09/09/15	MSF	Review Affidavit of mailing and correspondence with Mr. Deason concerning same; Draft and file Notice of Filing;	0.20	\$72.00
09/11/15	MSF	Correspondence with UI staff and letter to Ms. Bruce at PSC regarding erroneous interim rate tariff sheets; Conference call with Mr. Hoy and others; Begin documents review and draft of responses to Second Data request	1.20	\$432.00

09/14/15	MSF	Finalize and file responses to Staff's 2nd Data Request	1.10	\$396.00
09/16/15	MSF	Review interim rate report and draft letter to PSC Clerk	0.10	\$36.00
09/17/15	MSF	Telephone Conference with PSC attorney Brownless who telephoned; follow-up letter to Ms. Bruce of PSC staff; Review and comment upon on two staff audits.	0.60	\$216.00
09/18/15	MSF	Telephone Conference with Ms. Daniel and other staff members regarding interim rate billing; Letter to Mr. Flynn concerning same; follow-up correspondence with Ms. Sasic and Ms. Hudson of PSC staff;	0.60	\$216.00
09/21/15	MSF	Review customer comments and letter to Mr. Hoy and others concerning same;	0.10	\$36.00
09/24/15	MSF	Travel to Englewood and attend customer meeting;	8.10	\$2,916.00
09/29/15	MSF	Research and draft Request for Confidential Classification of Audit Documents;	1.00	\$360.00
		Total Fees	13.40	\$4,824.00

DISBURSEMENTS

			<u>Amount</u>	
		Photocopies		\$35.25
09/28/15		Travel Expense		\$282.81
		Total Disbursements		\$318.06
		Total Fees & Disbursements		\$5,142.06

Lwyr	Lawyer	Date	Matter	Client	Matter Description	Law Type	Hours	Rate	Total
Entry #				Task	Explanation				
MSF	Martin S. Friedman	Oct 2/2015	30057.221		Utilities, Inc.				
27333					Sandalhaven 2015 Rate Case	util			
No Hold				BWM	Telephone Conference with Mr. Hoy and Mr. Flynn who telephoned; Telephone Conference with Mr. Maurey of PSC staff and letter to Mr. Hoy and others concerning same;		0.40	360.00	144.00
MSF	Martin S. Friedman	Oct 5/2015	30057.221		Utilities, Inc.				
27342					Sandalhaven 2015 Rate Case	util			
No Hold				BWM	Telephone Conference with Ms. Vandule of PSC staff who telephoned; Revise and file Request for Confidential Classification		0.20	360.00	72.00
MSF	Martin S. Friedman	Oct 7/2015	30057.221		Utilities, Inc.				
27458					Sandalhaven 2015 Rate Case	util			
No Hold				BWM	Telephone Conference with Mr. Hoy regarding upcoming meeting; Follow-up telephone conference with Mr. Hoy, Ms. Kincaid and Mr. Deason who telephoned;		0.60	360.00	216.00
MSF	Martin S. Friedman	Oct 8/2015	30057.221		Utilities, Inc.				
27466					Sandalhaven 2015 Rate Case	util			
No Hold				BWM	Telephonic conference with staff and OPC; Telephone Conference with Mr. Hoy who telephoned;		1.50	360.00	540.00

*** Summary by Task Code ***

Task Code	Hours	Amount
BWM - Billable Work Monthly	2.70	972.00
Total Billable	2.70	972.00
Total:	2.70	972.00

*** Summary by Working Lawyer ***

Working Lawyer	Hours	Amount
MSF - Martin S. Friedman	2.70	972.00
Total:	2.70	972.00

REPORT SELECTIONS - Time Listing

Layout Template	Default
Advanced Search Filter	None
Requested by	MSF
Finished	Friday, October 09, 2015 at 08:59:18 AM
Ver	14.1 (14.1.20150324)
Date Range	Oct/ 1/2015 To Oct/ 9/2015
Matters	30057.221
Clients	All
Major Clients	All
Client Intro Lawyer	All
Matter Intro Lawyer	All
Responsible Lawyer	All
Type of Law	All
Select From	Active, Inactive, Archived Matters
Working Lawyer	All
Task	All
Summarize by Type of Law	No
Sorted by	Order Entered
Time/Fee	Both
Include Daily totals	No
Include Held Items only	No
Matter Security Enabled	No
Printed from	Register

Milian, Swain & Associates, Inc
Utilities Inc., of Sandalhaven

Summary of Rate Case Expense Billed July 1, 2015 through September 29, 2015 and Estimated Cost to Complete

Response to Item 7. a. of Staff's 3rd Data Request :

For detailed hours worked see Time/Expenses by Project Report attached.					
	Cynthia Yapp	Karl Holzenberg	Debbie Swain	Total	
Billing # 6 - August 4, 2015	21.50		3.50	25.00	
Billing # 7 - September 1, 2015	12.75		11.00	23.75	
Billing # 8 - September 29, 2015	1.25		1.50	2.75	
Total Hours MFRs Preparation	35.50	0.00	16.00	51.50	
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00		
Amount Invoiced	\$ 5,325.00	\$ -	\$ 3,200.00	\$ 8,525.00	
Unbilled Hours :					
October 7, 2015 Conference call w/ Client & Staff	1.50		2.00	3.50	
Response to Staff's 3rd Data Request Item #s 1 and 7	6.50		1.00	7.50	
	8.00	0.00	3.00	11.00	
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00		
Total Unbilled	\$ 1,200.00	\$ -	\$ 600.00	\$ 1,800.00	
MSA TOTAL AS OF 10/13/2015 - ACTUAL					
Actual Hours	43.50	0.00	19.00	62.50	
Actual Fees	\$ 6,525.00	\$ -	\$ 3,800.00	\$ 10,325.00	

Response to Item 7. b. of Staff's 3rd Data Request:

See attached copy of Invoice #s

42256
42313
42356

Response to Item 7. c. of Staff's 3rd Data Request

See Time/Expenses by Project Report attached.

Response to Item 7. d. of Staff's 3rd Data Request

Estimate - Additional Hours through PAA:					
1. Provide support to client - Response to Staff's Data Requests, including updates to rate case expense	5		0.75	5.75	
2. Review Interim Order, test interim rates and consult with client	2		0.5	2.50	
3. Review audit, discuss issues with client	10		1	11.00	
5. Review Staff Recommendations, testing recommended revenue requirements and resulting rates, including suppression calculations, and discuss with client	4		0.75	4.75	
6. Review PAA Order, testing final approved revenue requirements and resulting final rates, including suppression calculations, and discuss with client	4		0.75	4.75	
Estimated Hours to Complete	25	0.00	3.75	28.75	
Billing Rate	\$ 150.00	\$ 150.00	\$ 200.00		
Total Estimate to Complete	\$ 3,750.00	\$ -	\$ 750.00	\$ 4,500.00	

MSA RATE CASE EXPENSE (from July 1, 2015 - Completion):

MSA Projected Hours from July 1, 2015 - Completion	68.50	0.00	22.75	91.25	
Rate	\$ 150.00	\$ 150.00	\$ 200.00		
MSA Projected Rate Case Expense from July 1, 2015 - Completion	\$ 10,275.00	\$ -	\$ 4,550.00	\$ 14,825.00	

Millan, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.42256
August 4, 2015
Page 1, Billing #6

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altamonte Springs, Fl 32714

For Professional services rendered through July 31, 2015 in connection with rate case for Sandalhaven 2015

	Hours	Rate	Amount
Principal:			
Deborah Swain	3.50	200.00	700.00
Senior Staff Accountant:			
Karl Holzenberg		150.00	
Senior Staff Accountant:			
Cynthia Yapp	21.50	150.00	3,225.00
Total Due for invoice 42256			\$3,925.00

Total Amount Due \$3,925.00

Please make check payable to *Millan Swain & Associates, Inc.*

Millan, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.42313
September 1, 2015
Page 1, Billing #7

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altamonte Springs, Fl 32714

For Professional services rendered through August 31, 2015 in connection with rate case for Sandalhaven 2015

	Hours	Rate	Amount
Principal:			
Deborah Swain	11.00	200.00	2,200.00
Senior Staff Accountant:			
Karl Holzenberg		150.00	
Senior Staff Accountant:			
Cynthia Yapp	12.75	150.00	1,912.50
Total Due for invoice 42313			\$4,112.50

Total Amount Due \$4,112.50

Aged Receivables:
Invoice #42256- \$3,925.00

Please make check payable to *Millan Swain & Associates, Inc.*

Millian, Swain & Associates, Inc.
2025 S. W. 32nd Avenue
Miami, Florida 33145
Tel.: 305-441-0123 Fax: 305-441-0688

INVOICE

Invoice No.42356
September 29, 2015
Page 1, Billing #8

John Hoy
Utilities, Inc.
200 Weathersfield Ave
Altamonte Springs, FL 32714

For Professional services rendered through September 25, 2015 in connection with rate case for Sandalhaven 2015

	Hours	Rate	Amount
Principal:			
Deborah Swain	1.50	200.00	300.00
Senior Staff Accountant:			
Karl Holzenberg		150.00	
Senior Staff Accountant:			
Cynthia Yapp	1.25	150.00	187.50
Total Due for invoice 42356			\$487.50

Total Amount Due \$487.50

Please make check payable to *Millian Swain & Associates, Inc.*

Time/Expenses by Project Report

Order Time By: Employee ID
 Order Expense By: Payee
 Status: Ready Hold Billed Never Billed

Milian, Swain & Associates
 Project: U02-38
 Period: 07/01/2015 — 09/25/2015

Project	Project Name	Phase/Task/Employee	Employee Name	Dep	Staff	P/E	Work Date	OVT	ST STATE	SJ Ctr#	Hours Worked	SJ Inv #	Billable Hours
U02-38 Sandalhaven 2014											6220	42256	
CY	Cynthia Yapp			FIN	007		07/03/2015	07/03/2015	N	B	4.50		4.50
Provide documentation for Staff's data request #s UIS 14 and UIS 15											6220	42256	
CY	Cynthia Yapp			FIN	007		07/03/2015	07/03/2015	N	B	2.50		2.50
Response to deficiency # 6											6220	42256	
CY	Cynthia Yapp			FIN	007		07/10/2015	07/10/2015	N	B	1.25		1.25
Complete response to deficiency #6											6220	42256	
CY	Cynthia Yapp			FIN	007		07/10/2015	07/10/2015	N	B	2.25		2.25
7/9/15 Response to Staff's 1st data request item #s 2 - 6 and 13											6220	42256	
CY	Cynthia Yapp			FIN	007		07/17/2015	07/17/2015	N	B	10.75		10.75
Provide response to data request #s 14-16; provide response to item # 4 of audit request #20; provide response to staff's 1st data request item #23. Provide revised MFRs in electronic format; in response to audit request # 19;											6220	42256	
CY	Cynthia Yapp			FIN	007		07/31/2015	07/31/2015	N	B	0.25		0.25
Assist with response to Staff's 1 data request #22.											6263	42313	
CY	Cynthia Yapp			FIN	007		08/21/2015	08/21/2015	N	B	4.25		4.25
Provide response to Audit Request UIS 32. 1-4											6263	42313	
CY	Cynthia Yapp			FIN	007		08/28/2015	08/28/2015	N	B	8.50		8.50
Prepare response for Staff 1st Data Request 21 item #5. Prepare response to Staff 2nd Data Request											6307	42356	
CY	Cynthia Yapp			FIN	007		09/18/2015	09/18/2015	N	B	1.25		1.25
Review Sandalhaven and Affiliated Transactions Audit.											6220	42256	
DS	Deborah Swain			FIN	001		07/10/2015	07/10/2015	N	B	0.50		0.50
Deficiencies - review											6220	42256	
DS	Deborah Swain			FIN	001		07/10/2015	07/10/2015	N	B	2.00		2.00
Data request #1											6220	42256	
DS	Deborah Swain			FIN	001		07/17/2015	07/17/2015	N	B	0.50		0.50
Data request											6220	42256	
DS	Deborah Swain			FIN	001		07/24/2015	07/24/2015	N	B	0.50		0.50
1st Data Request											6263	42313	
DS	Deborah Swain			FIN	001		08/07/2015	08/07/2015	N	B	8.00		8.00
											6263	42313	
DS	Deborah Swain			FIN	001		08/14/2015	08/14/2015	N	B	0.50		0.50
											6263	42313	
DS	Deborah Swain			FIN	001		08/21/2015	08/21/2015	N	B	1.00		1.00
request from UI													

Management & Regulatory Consultants, Inc.
 Summary of Rate Case Expense from Invoices through October 8, 2015
 Sandalhaven

BILLED EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Corrections to MFR	Expenses	Totals
Frank Seidman	Hours	21.00	6.75 (A)			27.75
Billing Rate: \$130/hr	Amount	\$2,730.00	\$877.50	\$0.00	\$0.00	\$3,607.50

PROJECTED REMAINING EXPENSE

		Prepare MFRs	Assist w/ & Repond to Data Req. & New Info.	Prepare for Agenda	Exp. (est.)	Totals
Frank Seidman	Hours		13.25	2.00		13.25
Billing Rate: \$130/hr	Amount		\$1,722.50	\$260.00	\$0.00	\$1,982.50

Cumulative Total, Billed and Remaining \$5,590.00

(A) includes 5.25 hours incurred but not yet billed

36 Yacht Club Dr. #403
North Palm Beach, FL 33408
Phone or Fax (561) 207-6083
e-mail: frankdenjup@att.net

Management & Regulatory Consultants, Inc.

UTILITIES, INC.
ATTN: PEGGY HANKS
200 WEATHERFIELD AVENUE
ALTAMONTE SPRINGS, FL 32714

10/01/15
21520.10

CONSULTING - SANDALHAVEN TY2014

<u>Week of:</u>		PREVIOUS BALANCE	HOURS	
09/01/15	FS	CONSULTING - ASSIST W/RESPONSE TO PSC STAFF 2 ND DATA REQUEST.	0.25	32.50
09/07/15	FS	CONSULTING - ASSIST W/RESPONSE TO PSC STAFF 2 ND DATA REQUEST.	1.25	162.50
		FOR CURRENT SERVICES RENDERED	1.50	\$ 195.00
PAYMENTS AND CREDITS				
PAYMENT, 6/16/15				-\$2047.50
BALANCE DUE				\$ 195.00

IN HOUSE TRAVEL

Miles	IRS Mileage Rate	Mileage Cost	Description
682	\$	0.575 \$ 392.15	Mileage for Jared Deason to Customer Meeting in Englewood Florida
238	\$	0.575 \$ 136.85	Mileage for John Hoy, Mike Wilson and Patrick Flynn to Customer Meeting in Englewood, Florida
500	\$	0.575 \$ 287.50	Mileage for John Hoy and Patrick Flynn to Agenda Conference in Tallahassee, Florida
		\$ 816.50	

Meal Per Diem

Per Day	Day(s)	Meal Cost	Description
\$ 35.00		1 \$ 35.00	Meals for Jared Deason during travel to Customer Meeting in Englewood Florida
\$ 35.00		1 \$ 35.00	Meals for John Hoy during travel to Customer Meeting in Englewood Florida
\$ 35.00		2 \$ 70.00	Meals for John Hoy during travel to and from Commission Conference in Tallahassee Florida
\$ 35.00		1 \$ 35.00	Meals for Patrick Flynn during travel to Customer Meeting in Englewood Florida
\$ 35.00		2 \$ 70.00	Meals for Patrick Flynn during travel to and from Commission Conference in Tallahassee Florida
\$ 35.00		1 \$ 35.00	Meals for Mike Wilson during travel to Customer Meeting In Englewood Florida
		\$ 140.00	

Tolls	Toll Stops	Toll Cost	Description
\$	3.00	2 \$ 6.00	Tolls for John Hoy and Patrick Flynn to travel to Commission Conference in Tallahassee Florida - Turnpike
\$	2.75	2 \$ 5.50	Tolls for John Hoy and Patrick Flynn to travel to Commission Conference in Tallahassee Florida - 429
		\$ 11.50	