

CLASS A
WATER AND/OR WASTEWATER UTILITIES

090381-SU

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

Utilities, Inc. of Longwood
Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: December 31, 2008

DOCUMENT NUMBER-DATE
10012 SEP 29 8
FPSC-COMMISSION CLERK

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

INDEX

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,634,524	\$ 431,644 (A)	\$ 4,066,168	A-3, A-6
2					
3	Utility Land & Land Rights	229,215	210 (A)	229,425	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	218,314	(218,314) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,896,917)	385,077 (C)	(1,511,840)	A-3, A-10
10					
11	Less: CIAC	(1,661,914)		(1,661,914)	A-12
12					
13	Accumulated Amortization of CIAC	1,264,556	(453,906) (D)	810,650	A-3, A-14
14					
15	Acquisition Adjustments	87,728	(87,728) (E)	-	A-3
16					
17	Accum. Amort. of Acq. Adjustments	14,005	(14,005) (E)	-	A-3
18					
19	Advances For Construction				A-16
20					
21	Working Capital Allowance	-	99,980 (F)	99,980	A-17
22					
23	Total Rate Base	<u>\$ 1,889,511</u>	<u>\$ 142,958</u>	<u>\$ 2,032,469</u>	

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic Projected

Florida Public Service Commission
 Schedule: A-3
 Page 1 of 2
 Preparer: Kirsten E. Weeks
 Interim Final

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Wastewater
1	(A) Utility Plant in Service	
2	(1) Rate Base Allocations from Utilities Inc.	
3	353.7 Land / Land Rights	210
4	354.7 Structures & Improvements	23,007
5	355.2 Power Gen Equip Coll Plt	5
6	390.7 Office Furniture & Equipment	74,538
7	393.7 Tools, Shop & Garage Equipment	5,356
8	394.7 Laboratory Equipment	68
9	396.7 Communication Equipment	2,377
10	Total Rate Base Adjustments from Utilities Inc	\$ 105,561
11	(2) Reclassify Utility Plant in Service	
12	354.7 Structures & Improvements - Gen Plt	\$ (1,342,602)
13	354.4 Structures & Improvements - Treatment Plt	1,342,602
14	354.2 Structures & Improvements - Collection Plant	(320)
15	354.3 Structures & Improvements - Lift Station	320
16	381.4 Plant Sewers	(869)
17	380.4 Treatment & Disposal	869
18	Total Adjustment to reclassify UPIS	-
19	(3) Reverse Prior Period Allocated UPIS	
20	390.7 Office Furniture & Equipment	(3,869)
21	398.7 Sewer Plant Allocated	(26,881)
22	Total Reversal of Prior Period Allocations	(30,750)
23	(4) Pro Forma Plant Additions	
24	361 Manhole Rehabilitation at Township Plaza	70,000
25	361 I&I Investigation Longwood Groves subdivision	100,000
26	361 Correct deficiencies indentified in Longwood Groves I&I Study	200,000
27	Total Pro forma Plant Additions	\$ 370,000
28		
29	(5) Adjustment to correct over allocation for Transportation Equipment	\$ (12,957)
30		
31	Total Adjustments to Utility Plant in Service	\$ 431,854
32	(B) Construction Work in Progress	
33	(1) Transfer Deferred Maintenance projects	
34	Percolation Pond Vegetation Removal closed on 4/1/2008	(25,800)
35	Grouting and Sealing of the Chlorine Contact Tank closed 1/1/08	(11,402)
36	Painting WWTP closed 1/1/08	(24,150)
37	(2) To remove from rate base average construction work in progress	(156,962)
38	Total Adjustments Construction Work in Progress	\$ (218,314)
39	(C) Accumulated Depreciation	
40	(1) Accumulated Depreciation for Rate Base Allocations from Utilities Inc.	
41	354.7 Structures & Improvements - Office & Gen Plant	(6,764)
42	390.7 Office Furniture & Equipment	(6,717)
43	393.7 Tools, Shop & Garage Equipment	(3,608)
44	394.7 Laboratory Equipment	(53)
45	396.7 Communication Equipment	(2,363)
46	Total Adjustments for Rate Base Adjustments from Utilites Inc	\$ (19,505)
47	(2) Reclassify Accumulated Depreciation	
48	354.7 Structures & Improvements - Gen Plt	778,374
49	354.4 Structures & Improvements - Treatment Plt	(778,374)
50	354.2 Structures & Improvements - Collection Plant	7
51	354.3 Structures & Improvements - Lift Station	(7)
52	381.4 Plant Sewers	8
53	380.4 Treatment & Disposal	(8)
54	Total Adjustments to reclassify Accumulation Depreciation	-

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Wastewater
1	(3) Commission Ordered Adjustments and corrections to Accum Depr	
2	351.1 Organization	58,414
3	354.3 Structures & Improvements - Lift Stations	(63,802)
4	354.4 Structures & Improvements - Treatment	205,607
5	354.7 Office Structures & Improvements	(2,415)
6	355.2 Power Generation Equipment - Coll Plant	(5)
7	360.2 Sewer Force Main	88,796
8	361.2 Sewer Gravity Mains / Manholes	279,905
9	363.2 Services to Customers	(43,009)
10	371.3 Pumping Equipment - Pump Plant	(27)
11	380.4 Sewer Lagoons	(27,456)
12	380.4 Treatment & Disposal - Treatment Plant	(123,828)
13	389.3 Other Pump Plant	(47)
14	389.4 Other Treatment Plant	(81)
15	390.7 Office Furniture & Equipment	808
16	393.7 Tools, Shop & Garage Equipment	(1,584)
17	394.7 Laboratory Equipment	(333)
18	396.7 Communication Equipment	(421)
19	Adjustments to Accumulated Depreciation per COA	\$ 370,524
20	(4) Adjust Accum Depr for Pro Forma Plant Additions	
21	361 Manhole Rehabilitation at Township Plaza	\$ 1,554
22	361 I&I Investigation Longwood Groves subdivision	2,220
23	361 Correct deficiencies Identified in Longwood Groves I&I Study	4,440
24	Adjustments to Accumulated Depreciation for Plant Additions	\$ 8,214
25	(5) Reverse Prior Period Allocated UPIS	
26	354.4 Structure & Improvements - Treatment	7,224
27	390.7 Office Furniture & Equipment	2,858
28	Total Reversal of Prior Period Allocations	10,082
29		
30	(6) Adjustment to correct over allocation for Transportation Equipment	\$ 15,762
31		
32	Total Adjustments Accumulated Depreciation	\$ 385,077
33	(D) Accumulated Amortization CIAC	
34	(1) Commission Ordered Adjustments and corrections to Accum Amortization	
35	CIAC - Sewer Force Main	(58,057)
36	CIAC - Services to Customers	31,730
37	CIAC - Sewer Gravity Mains / Manholes	(127,689)
38	CIAC Accum Amortization - Lines	\$ (154,016)
39	CIAC - Structures & Improvements - Lift Stations	(13,743)
40	CIAC - Organization	(133,005)
41	CIAC - Structures & Improvements - Treatment	(228,400)
42	CIAC - Sewer Lagoons	(3,490)
43	CIAC - Treatment & Disposal - Treatment Plant	78,502
44	CIAC Accum Amortization - Property	\$ (300,136)
45	CIAC - Sewer Tap	246
46	Total Adjustments to Accumulated Amortization - CIAC	\$ (453,906)
47	(E) Remove Positive Acquisition Adjustment from Rate Base	
48	(1) Acquisition Adjustments	(87,728)
49	(2) Accum. Amort. of Acq. Adjustments	(14,005)
50		
51	(F) Working Capital	
52	Total Adjustment for Working Capital Per Schedule A17	\$ 99,980
53	Total Adjustments to Rate Base	\$ 142,958

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU

Schedule: A-4
Page 1 of 2

Test Year Ended: December 31, 2008

Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance Per PSC-96-0448-FOF-SU as of 7/31/1995	\$	2,568,337
2	1995 Additions (subsequent)		68,066
3	1995 Retirements		-
4	1995 Adjustments		204,935
5			
6	12/31/1995 Balance	\$	2,841,338
7	1996 Additions		251,323
8	1996 Retirements		(9,538)
9	1996 Adjustments		-
10			
11	12/31/1996 Balance	\$	3,083,123
12	1997 Additions	\$	165,218
13	1997 Retirements		(13,739)
14	1997 Adjustments		
15			
16	12/31/1997 Balance	\$	3,234,602
17	1998 Additions		114,809
18	1998 Retirements		(21,648)
19	1998 Adjustments		
20			
21	12/31/1998 Balance	\$	3,327,763
22	1999 Additions		26,452
23	1999 Retirements		(49,454)
24	1999 Adjustments		
25			
26	12/31/1999 Balance	\$	3,304,761
27	2000 Additions		51,701
28	2000 Retirements		(3,020)
29	2000 Adjustments		
30			
31	12/31/2000 Balance	\$	3,353,442
32	2001 Additions		101,655
33	2001 Retirements		(11,236)
34	2001 Adjustments		
35			
36	12/31/2001 Balance	\$	3,443,861
37	2002 Additions		57,032
38	2002 Retirements		(5,686)
39	2002 Adjustments		
	12/31/2002 Balance	\$	3,495,207

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-4
Page 2 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	2003 Additions		57,962
2	2003 Retirements		(7,184)
3	2003 Adjustments		
4			
5	12/31/2003 Balance	\$	3,545,985
6	2004 Additions		59,177
7	2004 Retirements		(28,789)
8	2004 Adjustments		
9			
10	12/31/2004 Balance	\$	3,576,373
11	2005 Additions		
12	2005 Retirements		(7,384)
13	2005 Adjustments		(203,926)
14			
15	12/31/2005 Balance	\$	3,365,063
16	2006 Additions		140,487
17	2006 Retirements		(15,641)
18	2006 Adjustments		
19			
20	12/31/2006 Balance	\$	3,489,909
21	2007 Additions		86,489
22	2007 Retirements		
23	2007 Adjustments		
24			
25	12/31/2007 Balance	\$	3,576,398
26	2008 Additions		
27	2008 Retirements		
28	2008 Adjustments		574,682
29			
30	12/31/2008 Balance	\$	4,151,080

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) Test Year Average Bal.	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 96,765	\$ 96,765	\$ 96,765	\$ -	\$ 96,765		
3	352.1 Franchises	-	-	-	-	-		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	228,560	228,560	228,560		228,560		
7	354.2 Structures & Improvements	320	320	320	(320)	-		
8	355.2 Power Gen Equipment	-	445	223	5	228		
9	360.2 Collection Sewers - Force	188,579	189,809	189,194		189,194		
10	361.2 Collection Sewers - Gravity	1,034,293	1,080,615	1,057,454	370,000	1,427,454		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	-	-	-	-		
13	364.2 Flow Measuring Devices	-	-	-	-	-		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	207,994	322,994	265,494	320	265,814		
19	370.3 Receiving Wells	-	-	-	-	-		
20	371.3 Pumping Equipment	-	789	394		394		
21	389.3 Other Plant & Misc. Equipment	-	7,530	3,765		3,765		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-		
24	354.4 Structures & Improvements	-	-	-	1,342,602	1,342,602		
25	380.4 Treatment & Disposal Equipment	331,304	429,573	380,439	869	381,308		
26	381.4 Plant Sewers	869	869	869	(869)	-		
27	382.4 Outfall Sewer Lines	-	-	-	-	-		
28	389.4 Other Plant & Misc. Equipment	524	10,567	5,546		5,546		
29	RECLAIMED WATER DISTRIBUTION PLANT							
30	371.5 Pumping Equipment	-	-	-	-	-		
31	374.6 Reuse Distribution Reservoirs	-	-	-	-	-		
32	375.6 Reuse Transmission & Distribution	-	34	17		17		
33	389.5 Other Plant & Misc Equipment	-	-	-	-	-		
34	366.6 Reuse Services	-	-	-	-	-		
35	367.6 Reuse Mtr Installations	-	-	-	-	-		
36	GENERAL PLANT							
37	353.7 Land & Land Rights	751	558	655	210	865		
38	354.7 Structures & Improvements	1,295,881	1,478,494	1,387,187	(1,319,595)	67,593		
39	390.7 Office Furniture & Equipment	54,694	182,819	118,756	70,669	189,425		
40	391.7 Transportation Equipment	72,205	51,367	61,786	(12,957)	48,829		
41	392.7 Stores Equipment	-	-	-	-	-		
42	393.7 Tools, Shop & Garage Equipment	15,778	20,316	18,047	5,356	23,403		
43	394.7 Laboratory Equipment	2,111	2,111	2,111	68	2,179		
44	396.7 Communication Equipment	18,890	19,663	19,277	2,377	21,654		
45	397.7 Miscellaneous Equipment	-	-	-	-	-		
46	398.7 Other Plant - Allocations	26,881	26,881	26,881	(26,881)	-		
47	Total	\$ 3,576,398	\$ 4,151,080	\$ 3,863,739	\$ 431,854	\$ 4,295,593		
48								

Company: Utilites, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Per Books	(6) Utility Adjustments	(7) Balance Per Utility
1	WATER			
2				
3	Plant In Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13				
14				
15	WASTEWATER			
16				
17	Plant In Service		\$ -	-
18				
19	Land			-
20				
21	Accumulated Depreciation			-
22				
23	Other (Explain)			
24				
25				
26	Total	\$ -	\$ -	N/A

Supporting Schedules: A-6, A-10
 Recap Schedules: A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-8
Page 1 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance Per PSC-96-0448-FOF-SU as of 7/31/1995	\$	859,792
2	1995 Additions (subsequent)		46,926
3	1995 Retirements		(1,568)
4	1995 Adjustments		(135,690)
5			
6	12/31/1995 Balance	\$	769,460
7	1996 Additions		51,298
8	1996 Retirements		(9,538)
9	1996 Adjustments		5,869
10			
11	12/31/1996 Balance	\$	817,089
12	1997 Additions		96,864
13	1997 Retirements		(13,739)
14	1997 Adjustments		3,506
15			
16	12/31/1997 Balance	\$	903,720
17	1998 Additions		93,171
18	1998 Retirements		(21,648)
19	1998 Adjustments		(4,228)
20			
21	12/31/1998 Balance	\$	971,015
22	1999 Additions		92,995
23	1999 Retirements		(49,454)
24	1999 Adjustments		3,679
25			
26	12/31/1999 Balance	\$	1,018,235
27	2000 Additions		90,145
28	2000 Retirements		(3,020)
29	2000 Adjustments		(3,146)
30			
31	12/31/2000 Balance	\$	1,102,214
32	2001 Additions		93,429
33	2001 Retirements		(11,236)
34	2001 Adjustments		5,347
35			
36	12/31/2001 Balance	\$	1,189,754
37	2002 Additions		94,837
38	2002 Retirements		(5,686)
39	2002 Adjustments		(2,406)
40			
41	12/31/2002 Balance	\$	1,276,499

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-8
Page 2 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	2003 Additions		96,189
2	2003 Retirements		(7,184)
3	2003 Adjustments		(2,360)
4			
5	12/31/2003 Balance	\$	1,363,144
6	2004 Additions		96,894
7	2004 Retirements		(28,789)
8	2004 Adjustments		(3,766)
9			
10	12/31/2004 Balance	\$	1,427,483
11	2005 Additions		
12	2005 Retirements		97,109
13	2005 Adjustments		(7,384)
14			(18,002)
15	12/31/2005 Balance	\$	1,499,206
16	2006 Additions		107,386
17	2006 Retirements		(15,641)
18	2006 Adjustments		38,057
19			
20	12/31/2006 Balance	\$	1,629,008
21	2007 Additions		124,595
22	2007 Retirements		-
23	12/31/2007 Balance*	\$	1,753,603
24	Adjustment to included Accum Depr - Organization		88,470
25	12/31/2007 Adjusted Balance	\$	1,842,073
26			
27	2008 Additions		109,690
28	2008 Retirements		-
29	2008 Adjustment - rounding		(1)
30	12/31/2008 Balance	\$	1,951,762

*Per Annual Report

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-10
Page 1 of 1
Preparer: Kirsten E. Weeks
Recap Schedules: A-2, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(4) Test Year 12/31/08	(5) Test Year Average Bal.	(6) Adjustments	(7) Adjusted Test Year	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ (88,470)	\$ (88,470)	\$ (88,470)	\$ 58,414	\$ (30,056)		
3	352.1 Franchises	-	-	-	-	-		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-		
7	354.2 Structures & Improvements	(2)	(12)	(7)	7	-		
8	355.2 Power Gen Equipment	-	(4)	(2)	(5)	(6)		
9	360.2 Collection Sewers - Force	(116,350)	(123,210)	(119,780)	88,796	(30,984)		
10	361.2 Collection Sewers - Gravity	(631,660)	(657,550)	(644,605)	288,119	(356,486)		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	-	-	(43,009)	(43,009)		
13	364.2 Flow Measuring Devices	-	-	-	-	-		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	(19,258)	(20,824)	(20,041)	(63,809)	(83,850)		
19	370.3 Receiving Wells	-	-	-	-	-		
20	371.3 Pumping Equipment	-	(5)	(2)	(27)	(30)		
21	389.3 Other Plant & Misc. Equipment	-	(52)	(26)	(47)	(73)		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-		
24	354.4 Structures & Improvements	-	-	-	(565,543)	(565,543)		
25	380.4 Treatment & Disposal Equipment	(95,375)	(108,930)	(102,153)	(151,292)	(253,444)		
26	381.4 Plant Sewers	(1)	(14)	(8)	8	-		
27	382.4 Outfall Sewer Lines	-	-	-	-	-		
28	389.4 Other Plant & Misc. Equipment	-	(58)	(29)	(81)	(110)		
29	RECLAIMED WATER DISTRIBUTION PLANT							
30	371.5 Pumping Equipment	-	-	-	-	-		
31	374.6 Reuse Distribution Reservoirs	-	-	-	-	-		
32	375.6 Reuse Transmission & Distribution	-	1	0	-	0		
33	389.5 Other Plant & Misc. Equipment	-	-	-	-	-		
34	366.6 Reuse Services	-	-	-	-	-		
35	367.6 Reuse Mtr Installations	-	-	-	-	-		
36	GENERAL PLANT							
37	353.7 Land & Land Rights	-	-	-	-	-		
38	354.7 Structures & Improvements	(767,013)	(813,836)	(790,424)	769,195	(21,229)		
39	390.7 Office Furniture & Equipment	(45,981)	(59,989)	(52,985)	(3,051)	(56,036)		
40	391.7 Transportation Equipment	(48,743)	(44,166)	(46,455)	15,762	(30,693)		
41	392.7 Stores Equipment	-	-	-	-	-		
42	393.7 Tools, Shop & Garage Equipment	(5,188)	(9,384)	(7,286)	(5,192)	(12,478)		
43	394.7 Laboratory Equipment	(832)	(964)	(898)	(386)	(1,284)		
44	395.7 Power Operated Equipment	-	-	-	-	-		
45	396.7 Communication Equipment	(23,201)	(24,294)	(23,748)	(2,784)	(26,532)		
46	397.7 Miscellaneous Equipment	-	-	-	-	-		
47	348.5 Other Plant - Allocations	-	-	-	-	-		
48	Total	\$ (1,842,073)	\$ (1,951,762)	\$ (1,896,917)	\$ 385,077	\$ (1,511,840)		

Schedule of Water and Wastewater Contributions In Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-11
Page 1 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance Per PSC-96-0448-FOF-SU as of 7/31/1995		\$ 1,639,294
2	1995 Additions (subsequent)		720
3	1995 Retirements		-
4	1995 Adjustments		(201)
5			
6	12/31/1995 Balance	\$	1,639,813
7	1996 Additions		2,139
8	1996 Retirements		
9	1996 Adjustments		
10			
11	12/31/1996 Balance	\$	1,641,952
12	1997 Additions		
13	1997 Retirements		
14	1997 Adjustments		
15			
16	12/31/1997 Balance	\$	1,641,952
17	1998 Additions		
18	1998 Retirements		
19	1998 Adjustments		
20			
21	12/31/1998 Balance	\$	1,641,952
22	1999 Additions		7,748
23	1999 Retirements		
24	1999 Adjustments		
25			
26	12/31/1999 Balance	\$	1,649,700
27	2000 Additions		4,368
28	2000 Retirements		
29	2000 Adjustments		
30			
31	12/31/2000 Balance	\$	1,654,068
32	2001 Additions		528
33	2001 Retirements		
34	2001 Adjustments		
35			
36	12/31/2001 Balance	\$	1,654,596
37	2002 Additions		
38	2002 Retirements		
39	2002 Adjustments		
40			
41	12/31/2002 Balance	\$	1,654,596

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-11
Page 2 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	2003 Additions		4,149
2	2003 Retirements		
3	2003 Adjustments		
4			
5	12/31/2003 Balance	\$	1,658,745
6	2004 Additions		428
7	2004 Retirements		
8	2004 Adjustments		
9			
10	12/31/2004 Balance	\$	1,659,173
11	2005 Additions		
12	2005 Retirements		4,000
13	2005 Adjustments		
14			(1,259)
15	12/31/2005 Balance	\$	1,661,914
16	2006 Additions		
17	2006 Retirements		
18	2006 Adjustments		
19			
20	12/31/2006 Balance	\$	1,661,914
21	2007 Additions		
22	2007 Retirements		
23	2007 Adjustments		
24			
25	12/31/2007 Balance	\$	1,661,914
26	2008 Additions		
27	2008 Retirements		
28	2008 Adjustments		
29			
30	12/31/2008 Balance	\$	1,661,914

Schedule of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/07	(4) TY Per Books 12/31/08	(5) Test Year Average Bal	(6) Non-Used Useful %	(7) Non-Used Amount
1	WATER					
2						
3	Plant Capacity Fees					-
4						
5	Line/Main Extension Fees					-
6						
7	Meters & Meter Installation Fees					-
8						
9	Contributed Property					-
10						
11	Other - Tap Fees					
12						
13	Total	\$ -	\$ -	\$ -		N/A
14						
15						
16	WASTEWATER					
17						
18	Plant Capacity Fees					
19						
20	Line/Main Extension Fees	(710,519)	(710,519)	(710,519)		-
21						
22	Contributed Property	(942,290)	(942,290)	(942,290)		-
23						
24	Other - Tap Fees	(9,105)	(9,105)	(9,105)		-
25						
26						
27	Total	\$ (1,661,914)	\$ (1,661,914)	\$ (1,661,914)		

Recap Schedules: A-2, A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-13
Page 1 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance Per PSC-96-0448-FOF-SU as of 7/31/1995		\$ 670,481
2	1995 Additions (subsequent)		32,811
3	1995 Retirements		-
4	1995 Adjustments		(180,517)
5			
6	12/31/1995 Balance	\$	522,775
7	1996 Additions		24,629
8	1996 Retirements		
9	1996 Adjustments		
10			
11	12/31/1996 Balance	\$	547,404
12	1997 Additions		46,631
13	1997 Retirements		
14	1997 Adjustments		
15			
16	12/31/1997 Balance	\$	594,035
17	1998 Additions		46,681
18	1998 Retirements		
19	1998 Adjustments		
20			
21	12/31/1998 Balance	\$	640,716
22	1999 Additions		46,828
23	1999 Retirements		
24	1999 Adjustments		
25			
26	12/31/1999 Balance	\$	687,544
27	2000 Additions		47,133
28	2000 Retirements		
29	2000 Adjustments		
30			
31	12/31/2000 Balance	\$	734,677
32	2001 Additions		47,229
33	2001 Retirements		
34	2001 Adjustments		
35			
36	12/31/2001 Balance	\$	781,906
37	2002 Additions		47,583
38	2002 Retirements		
39	2002 Adjustments		
40			
41	12/31/2002 Balance	\$	829,489

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-13
Page 2 of 2
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	2003 Additions		45,303
2	2003 Retirements		
3	2003 Adjustments		
4			
5	12/31/2003 Balance	\$	874,792
6	2004 Additions		46,931
7	2004 Retirements		
8	2004 Adjustments		
9			
10	12/31/2004 Balance	\$	921,723
11	2005 Additions		49,899
12	2005 Retirements		
13	2005 Adjustments		180,339
14			
15	12/31/2005 Balance	\$	1,151,961
16	2006 Additions		49,455
17	2006 Retirements		
18	2006 Adjustments (rounding)		1
19			
20	12/31/2006 Balance	\$	1,201,417
21	2007 Additions		42,093
22	2007 Retirements		
23	2007 Adjustments		
24			
25	12/31/2007 Balance	\$	1,243,510
26	2008 Additions		42,093
27	2008 Retirements		
28	2008 Adjustments		
29			
30	12/31/2008 Balance	\$	1,285,603

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic Projected

Schedule: A-14
 Page 1 of 2
 Preparer: Kirsten E. Weeks

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/07	(4) TY Per Books 12/31/08	(5) Test Year Average Bal	(6) Adjustments	(7) Adjusted Test Year	(8) Non-Used Useful %	(9) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees							
4								
5	Line/Main Extension Fees							
6								
7	Meters & Meter Installation Fees							
8								
9	Contributed Property							
10								
11	Other - Tap Fees							
12								
13								
14	Total	\$ -	\$ -	N/A				
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees							
20								
21	Line/Main Extension Fees	462,910	479,882	471,396	(154,016)	317,380		
22								
23	Contributed Property	774,853	799,671	787,262	(300,136)	487,126		
24								
25	Other - Tap Fees	5,747	6,050	5,898	246	6,144		
26								
27								
28	Total	\$ 1,243,510	\$ 1,285,603	\$ 1,254,556	\$ (453,906)	\$ 810,650		

Recap Schedules: A-2, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-15
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

(1) Line No.	(2) Description	(3) Approved Rate
1	Per Order PSC-04-0262-PAA-WS	9.03%

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: A-16
Page 1 of 1
Preparer: Kirsten E. Weeks

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	NONE		

Recap Schedules: A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No		Sewer
1	<u>Final Rates - 12/31/08</u>	
2	Total O & M Expense	\$ 737,536
3	Adjustments to O & M expense per B-2	62,301
4		
5	Total Adjusted O & M expense	<u>\$ 799,837</u>
6		
7	Working Capital 1/8 O & M Expenses	<u>\$ 99,980</u>
8		
9		
10		
11		
12		
13		
14		
15	<u>Interim Rates</u>	
16	Total O & M Expense	737,536
17	Adjustments to O & M expense per B-2(I)	\$ (32,915)
18		
19	Total Adjusted O & M expense	<u>\$ 704,621</u>
20		
21	Working Capital 1/8 O & M Expenses	<u>\$ 88,078</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: D90381-SU
 Test Year Ended: December 31, 2008

Schedule: A-18
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/07	(4) Test Year Ended 12/31/08	(5) Average
1	Utility Plant In Service	\$ 3,576,399	\$ 4,151,079	\$ 3,863,739
2	Construction Work in Progress	439,184	(2,557)	218,314
3	Other Utility Plant Adjustments	101,733	101,733	101,733
4				
5	GROSS UTILITY PLANT	4,117,316	4,250,255	4,183,786
6	Less: Accumulated Depreciation	(1,842,073)	(1,951,762)	(1,896,918)
7				
8	NET UTILITY PLANT	2,275,243	2,298,493	2,286,868
9				
10	Cash	(7)	(261)	(134)
11	Accounts Rec'b - trade	103,409	106,231	104,820
12	Notes Receivable	-	-	-
13	Accts. Rec'b - Assoc. Cos.	-	(31,154)	(15,577)
14	Notes Rec'b - Assoc. Cos.	-	-	-
15	Accts. Rec'b - Other	-	-	-
16	Accrued Interest Rec'b	-	-	-
17	Allowance for Bad Debts	-	-	-
18	Materials & Supplies	-	-	-
19	Miscellaneous Current & Accrued Assets	1,632	1,632	1,632
20				
21	TOTAL CURRENT ASSETS	105,034	76,448	90,741
22				
23	Net nonutility property	-	-	-
24	Unamortized Debt Discount & Exp.	-	-	-
25	Prelim. Survey & Investigation Charges	-	-	-
26	Clearing Accounts	-	-	-
27	Deferred Rate Case Expense	50,573	-	25,287
28	Other Miscellaneous Deferred Debits	15,469	3,705	9,587
29	Accum. Deferred Income Taxes	-	-	-
30	TOTAL OTHER ASSETS	66,042	3,705	34,874
31				
32	TOTAL ASSETS	\$ 2,446,319	\$ 2,378,646	\$ 2,412,483

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule: A-19
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/07	(4) Test Year Ended 12/31/08	(5) Average
1	Common Stock Issued	\$ (1,000)	\$ (1,000)	\$ (1,000)
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	(1,119,449)	(1,504,610)	(1,312,030)
4	Retained Earnings	(657,852)	(635,292)	(646,570)
5	Other Equity Capital	-	-	-
6				
7	TOTAL EQUITY CAPITAL	(1,778,301)	(2,140,902)	(1,959,600)
8				
9	Bonds	-	-	-
10	Reacquired Bonds	-	-	-
11	Advances From Associated Companies	-	(1,468,997)	(734,499)
12	Other Long-Term Debt	-	-	-
13				
14	TOTAL LONG-TERM DEBT	-	(1,468,997)	(734,499)
15				
16	Accounts Payable	(5,880)	(20,251)	(13,066)
17	Notes Payable	-	-	-
18	Notes & Accounts Payable - Assoc. Cos.	112,719	1,990,378	1,051,549
19	Customer Deposits	(33,043)	(25,813)	(29,428)
20	Accrued Taxes	(13,564)	(13,015)	(13,290)
21	Current Portion Long Term Debt	-	-	-
22	Accrued Interest	608	(1,061)	(227)
23	Accrued Dividends	-	-	-
24	Misc. Current and Accrued Liabilities	-	-	-
25				
26	TOTAL CURRENT & ACCRUED LIABILITIES	60,840	1,930,238	995,538
27				
28	Advances for Construction	-	-	-
29	Prepaid Capacity Charges	-	-	-
30	Accum. Deferred ITC's	-	-	-
31	Operating Reserves	-	-	-
32				
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-
34				
35	Contributions in Aid of Construction	(1,661,914)	(1,661,914)	(1,661,914)
36	Less: Accum. Amortization of CIAC	1,243,510	1,285,603	1,264,556
37				
38	Accumulated Deferred Income Taxes	(310,454)	(322,674)	(316,564)
39				
40	Total Equity Capital and Liabilities	\$ (2,446,319)	\$ (2,378,646)	\$ (2,412,483)

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 770,736	\$ (25,941) (A)	\$ 744,795	\$ 199,144 (A)	\$ 943,939	B-4, B-3
2							
3	Operation & Maintenance	577,507	16,656 (B)	594,163	- (B)	594,163	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	87,195	2,905 (C)	90,100	(C)	90,100	B-14, B-3
6							
7	Amortization			-		-	
8							
9	Taxes Other Than Income	82,706	(776) (D)	81,930	10,579 (D)	92,509	B-15, B-3
10							
11	Provision for Income Taxes	(9,872)	(38,020) (E)	(47,892)	70,957 (E)	23,065	C-1, B-3
12							
13	OPERATING EXPENSES	737,536	(19,235)	718,301	81,536	799,837	
14							
15	NET OPERATING INCOME	\$ 33,200	\$ (6,706)	\$ 26,494	\$ 117,608	\$ 144,102	
16							
17							
18	RATE BASE	\$ 1,889,511	\$ 142,958	\$ 2,032,469		\$ 2,032,469	
19							
20							
21	RATE OF RETURN	1.76 %		1.30 %		7.09% %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Wastewater
1	(A) Adjustments to Revenues	
2	(1) Adjustment to remove 13th month billing from Test Year Revenues	\$ (53,295)
3	(2) Reclassify Miscellaneous Income to Rents from Wastewater Property	\$ 17,659
4		
5	(3) Annualized Revenue	
6	Annualized water/sewer revenues per Schedule E-2	\$ 744,795
7	Test Year water/sewer revenues per Schedule E-2	735,100
8	Adjustment required for Annualized Revenues	\$ 9,695
9		
10	Total Adjustment to Test Year Revenues	\$ (25,941)
11	(5) Revenue Increase required to realize a	
12	7.09% rate of return	\$ 199,144
13	Total Adjustments to Revenues	\$ 173,203
14	(B) Adjustments to Operations & Maintenance (O&M) Expenses	
15	(1) General Expense Allocations from Utilities Inc.	
16	Operations & Maintenance Allocations	
17	704 Employee Pension & Benefits	43
18	718 Chemicals	(1)
19	720 Materials & Supplies	50
20	732 Contractual Services - Acct	18
21	733 Contractual Services - Legal	(299)
22	736 Contractual Services - Other	126
23	742 Rental of Equipment	1
24	759 Insurance Other	266
25	766 Reg Comm Exp - Other	(351)
26	770 Bad Debt Expense	(2)
27	775 Miscellaneous Expense	(470)
28	Total O & M Allocations from Utilities Inc	\$ (619)
29	(2) (a) Transfer Deferred Maintenance Expense from CWIP	
30	775 Def Maint Exp Painting WWTP	8,050
31	775 Def Maint Exp Perc Pond Vegetation Removal	3,870
32	775 Def Maint Exp Grouting & Sealing Chlor Tank	1,140
33	(2) (b) 775 Pro Forma Adj Tank Maint & Repairs	6,000
34	Total Deferred Maintenance Expenses	\$ 19,060
35	(3) Adjustments to correct allocations, annualization / increase Salary and related expenses	
36	701 Salary & Wages	(33,342)
37	703 Salary & Wages - Officers	(9,099)
38	704 Employee Pension & Benefits	(1,969)
39	750 Transportation Expense	1,394
40	Total O & M adjustments related to Salaries	\$ (43,016)
41	(4) Adjustment to correct 2008 Deferred Maintenance amortization	\$ 1,186
42	(5) Amortization of rate case expense per Schedule B-10	\$ 44,129
43	(6) Remove Purchase Sewage Treatment expense	\$ (1,084)
44	(7) Chemical Expense for amounts booked incorrectly to Utilities Inc., of Longwood	\$ (2,906)
45	(8) Remove prior period rate case amortization expense	\$ (95)
46	Total Adjustment to O & M Expenses	\$ 16,656
47	(C) Adjust Depreciation Expense related to Adjustments to Plant in Service	
48	(1) Commission Ordered Adjustments and corrections to depreciation rates:	
49	351.1 Organization	2,419
50	354.3 Structures & Improvements - Lift Stations	(66)
51	355.2 Power Generation Equipment - Coll Plant	9
52	371.3 Pumping Equipment - Pump Plant	13
53	380.4 Treatment & Disposal Eqpt- Treatment Plant	6,897
54	354.4 Structures & Improvements - Treatment	(3,112)
55	360.2 Sewer Force Main	(4,715)
56	363.2 Services to Customers	3,291
57	361.2 Sewer Gravity Mains	(7,436)
58	361.2 Manholes	7,697
59	380.4 Sewer Lagoons	2,447
60	389.3 Other Pump Plant	93
61	389.4 Other Treatment Plant	161
62	354.7 Structures & Improvements	(13)
63	390.7 Office Furniture & Equipment	(70)
64	394.7 Laboratory Equipment	9
65	396.7 Communication Equipment	(118)
	Adjustments to Depreciation Expenses per COA	\$ 7,506

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Longwood

Test Year Ended: December 31, 2008

Interim [] Final [X]

Historic [] Projected [X]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3

Page 2 of 2

Docket No.: 090381-SU

Preparer: Kirsten E. Weeks

Line No.	Description	Wastewater
1	(2) Adjust Depreciation Expense for Pro Forma Plant Additions	
2	361 Manhole Rehabilitation at Township Plaza	\$ 1,554
3	361 I&I Investigation Longwood Groves subdivison	2,220
4	361 Correct deficiencies indentified in Longwood Groves I&I Study	4,440
5	Total adjustment for Plant additions	\$ 8,214
6	(3) Allocate Depreciation Expense from Utilities Inc.	
7	354.7 Structures & Improvements	843
8	390.7 Office Furniture & Equipment	(3,252)
9	393.7 Tool, Shop & Misc Eqpt	326
10	394.7 Laboratory Equipment	60
11	396.7 Communication Equipment	54
12	Total allocation from Utilities, Inc.	(1,970)
13	(4) Reclass Depreciation Expense	
14	354.7 Structures & Improvements	(44,503)
15	354.4 Structures & Improvements - Treatment	44,503
16	Total Reclassification of Depreciation Expense	-
17	(5) Commission Ordered Adjustments and corrections to amortization of CIAC:	
18	CIAC - Sewer Force Main	2,335
19	CIAC - Services to Customers	(1,844)
20	CIAC - Sewer Gravity Mains	2,752
21	CIAC - Manholes	(4,165)
22	CIAC Accum Amortization - Lines	(921)
23	CIAC - Structures & Improvements - Lift Stations	(497)
24	CIAC - Structures & Improvements - Treatment	(3,998)
25	CIAC - Sewer Lagoons	(1,318)
26	CIAC - Treatment & Disposal - Treatment Plant	(3,272)
27	CIAC Accum Amortization - Property	(9,085)
28	CIAC - Sewer Tap	(189)
29	Total adjustment to CIAC Amortization	(10,195)
30	(6) Adjust Depreciation Expense for over-allocation Transportation Equipment	\$ (650)
31		
32	Total Adjustments required to Depreciation Expenses	\$ 2,905
33		
34	(D) <u>Taxes Other Than Income</u>	
35	(1) Regulatory Assessment Fees	
36	(a) To adjust test year RAF's for adjustments to TY revenues	\$ (25,941)
37	RAF rate	0.045
38	RAF Adjustment Required for Annualized Revenues	\$ (1,167)
39		
40	(2) Adjust Franchise Taxes for allocations from Utilities Inc	\$ 5
41	(3) Adjust Real Estate Taxes for allocations from Utilities Inc	\$ 532
42	(4) Adjustments to correct allocations, annualization / Increase Salary and related expenses	\$ (146)
43	TOTI Adjustments to Test Year	\$ (776)
44		
45	(5) Ad Valorem Taxes	
46	Total Net Plant Additions	\$ 361,786
47	Millage rate	4.5153
48	Total Increase in ad valorem taxes	\$ 1,634
49	(6) Regulatory Assessment Fees	
50	(b) To adjust RAF's for requested revenues	
51	Total Revenue Increase Requested	\$ 198,772
52	RAF rate	0.045
53	RAF Adjustment Required for Requested Revenues	\$ 8,945
54	TOTI Adjustments to Test Year for requested increase	\$ 10,579
55		
56	Total Increase in Taxes Other Than Income	\$ 9,803
57		
58	(E) <u>Provision for Income Taxes</u>	
59	(1) Adjustment to reflect income taxes for O & M adjustments per C-2	\$ (36,445)
60	(2) Adjustment to Deferred Income Taxes per C-5	(1,575)
61		
62	Adj to Current Income Taxes	\$ (38,020)
63		
64	(3) Adj. to Income taxes for Increase per C-2	\$ 70,957
65		
66	Total adjustment to Provision for Income Taxes	\$ 32,937
67		
68	Total Adjustment to Net Operating Income	\$ 110,902

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Historic Projected

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedules: B-1, B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 <i>Unmetered Water Revenue</i>		521.1 Flat Rate - Residential	\$	640,682
2	461.1 Metered - Residential		521.2 Flat Rate - Commercial		48,529
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial		
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family		
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		
7	461.6 Other Revenues		522.1 Measured - Residential		
8	462.2 <i>Private Fire Protection</i>		522.2 Measured - Commercial		72,814
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		
10	465 Irrigation Customers		522.4 Measured - Public Authority		
11	466 Sales for Resale		522.5 Measured - Multi-Family		
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		
13			524 Revenues from Other Systems		
14	TOTAL WATER SALES	<u>0</u>	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES		<u>762,025</u>
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues	0	OTHER SEWER REVENUES		
19	472 Rents From Water Property		530 Guaranteed Revenues		
20	473 Interdepartmental Rents		531 Sale of Sludge		
21	474 Other Water Revenues	0	532 Forfeited Discounts		5,877
22			534 <i>Rents From Sewer Property</i>		
23			535 Interdepartmental Rents		
24			571 Misc. Service Revenues		1,589
25			536 Other Sewer Revenues		1,245
26			540.1 Flat Rate Re-Use Residential		
27	TOTAL OTHER WATER REVENUES	<u>0</u>	541 Measured Re-Use Revenues		
28					
29			TOTAL OTHER		
30	TOTAL WATER OPERATING REVENUES	<u>\$ -</u>	SEWER REVENUES		<u>8,711</u>
31					
32			TOTAL SEWER		
33			OPERATING REVENUES		<u>\$ 770,736</u>
34					

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Comm

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Historic [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(18)	(19)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 11,746	\$ 12,261	\$ 13,551	\$ 19,956	\$ 15,762	\$ 14,123	\$ 9,652	\$ 9,756	\$ 13,332	\$ 9,772	\$ 8,171	\$ 9,315	\$ 147,397	\$ (33,342)	\$ 114,055
2	703 Salaries & Wages - Officers, Etc.	-	-	5,187	1,896	1,267	1,294	1,356	1,300	1,324	1,379	1,333	1,374	17,710	(9,099)	8,611
3	704 Employee Pensions & Benefits	-	-	8,691	2,206	3,073	2,206	2,551	2,888	2,628	2,613	2,264	3,064	32,184	(1,926)	30,258
4	710 Purchased Sewage Treatment	41	41	39	37	40	89	-	73	-	285	378	61	1,084	(1,084)	(0)
5	711 Sludge Removal Expense	3,924	7,848	11,118	1,049	4,500	14,500	7,200	4,500	5,733	16,700	9,000	6,702	92,774	-	92,774
6	715 Purchased Power	5,587	1,643	17,597	8,849	15,533	9,309	10,741	9,156	12,251	10,542	9,604	10,327	121,138	-	121,138
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	3,248	2,360	3,207	2,076	4,005	3,435	2,267	1,597	1,117	2,448	1,678	2,145	29,583	(2,907)	26,677
9	720 Materials & Supplies	1,222	1,165	3,126	1,723	1,565	3,237	2,951	1,824	2,325	1,995	1,490	1,321	23,945	50	23,994
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	9	(9)	-	-	-
11	732 Contractual Services - Acct.	-	-	772	165	(456)	265	169	168	536	167	379	(311)	1,854	18	1,872
12	733 Contractual Services - Legal	-	-	399	(7)	172	27	68	65	57	198	12	66	1,057	(299)	758
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	353	3,036	279	186	316	929	300	-	120	51	-	970	6,540	-	6,540
15	736 Contractual Services - Other	175	-	2,761	618	832	770	1,501	657	845	1,116	747	1,905	11,927	126	12,053
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
18	750 Transportation Expenses	-	42	3,305	817	1,089	334	1,336	1,100	902	946	759	696	11,326	1,394	12,720
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	4,076	987	1,111	1,506	1,465	1,539	1,211	(298)	899	1,665	14,161	266	14,427
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	8	8	8	8	8	8	8	8	8	8	8	8	95	44,034	44,129
25	767 Reg. Comm. Exp. - Other	-	-	64	242	26	63	-	-	-	-	-	-	395	(351)	44
26	770 Bad Debt Expense	-	1,047	463	1,471	197	34	(66)	4	(59)	39	5	3,102	6,237	(2)	6,235
27	775 Miscellaneous Expenses	4,233	3,378	6,343	3,016	2,170	10,416	2,969	7,693	6,437	5,715	4,421	1,311	58,101	19,776	77,878
28																
29	TOTAL	\$ 30,537	\$ 32,829	\$ 80,986	\$ 45,296	\$ 51,209	\$ 62,544	\$ 44,468	\$ 42,327	\$ 48,766	\$ 53,676	\$ 41,157	\$ 43,712	\$ 577,507	\$ 16,656	\$ 594,163

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule: B-8
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) 5 Years Prior 12/31/2003	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) Difference \$	(7) Difference %	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 63,433	\$ 147,397	\$(33,342)	\$ 114,055	\$ 50,622	79.80 %	The number of employees and available positions have increased over the past five years, as well as the associated cost of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Longwood.
2	703 Salaries & Wages - Officers, Etc.	-	17,710	(9,099)	8,611	\$ 8,611	100.00 %	The number of employees and available positions have increased over the past five years, as well as the associated cost of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Longwood.
3	704 Employee Pensions & Benefits	13,929	32,184	(1,926)	30,258	16,329	117.23 %	The number of employees and available positions have increased over the past five years, as well as the associated health costs with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Utilities, Inc. of Longwood.
4	710 Purchased Sewage Treatment	2,442	1,084	(1,084)	(0)	(2,443)	(100.01) %	Any purchased sewer expense from a previous year may have been related to paying a vendor or utility to take loads of sewage (using tankers or vac truck loads) on an emergency basis associated with a lift station or force main being out of service for repairs.
5	711 Sludge Removal Expense	181,314	92,774	-	92,774	(88,540)	(48.83) %	Sludge removal expenses dropped significantly beginning in April 2006 after we began using a polymer to enhance the dewatering process. We have been able to keep the costs down thereafter.
6	715 Purchased Power	65,649	121,138	-	121,138	55,488	84.52 %	Cost of power and power used has increased over the past five years.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	11,298	29,583	(2,907)	26,677	15,379	136.13 %	Chemical costs have increased because of the additional costs of the polymer to reduce sludge removal expense
9	720 Materials & Supplies	12,708	23,945	50	23,994	11,286	88.81 %	Computer supplies and the need for increased sewer maintenance have driven the increase in materials and supplies.
10	731 Contractual Services - Engr.	-	-	-	-	-	%	
11	732 Contractual Services - Acct.	1,935	1,854	18	1,872	(63)	(3.24) %	Below benchmark.
12	733 Contractual Services - Legal	643	1,057	(299)	758	115	17.88 %	Hourly legal fees have increased over the past five years.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	8,097	6,540	-	6,540	(1,557)	(19.23) %	In June 2007 we were able to get an operating permit modification that changed the effluent sampling frequency from weekly to bi-weekly. This was a permanent cost reduction in Maintenance-Testing expense. The costs of maintaining our computer/technological systems have increased dramatically over the past five years.
15	736 Contractual Services - Other	4,680	11,927	126	12,053	7,373	157.52 %	
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	1	1	1	1	100.00 %	This cost did not exist in the past five years.
18	750 Transportation Expenses	10,439	11,326	1,394	12,720	2,281	21.85 %	The cost of fuel has increased over the past five years.
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	-	-	-	-	%	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	37,184	14,161	266	14,427	(22,757)	(61.20) %	Insurance costs have increased over the past five years, but since the number of affiliate companies have decreased, the allocation costs to Utilities, Inc. of Longwood actually increased (this account includes excess liability, general property, workman's comp and auto).
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amortization	112	95	(95)	-	(112)	(100.00) %	This is attributable to the adjustment for incorrect amortization period of the last rate case.
25	767 Reg. Comm. Exp. - Other	-	395	(351)	44	44	100.00 %	Misc regulatory costs were charged to Longwood in 2008 - none existed in 2005.
26	770 Bad Debt Expense	2,342	6,237	(2)	6,235	3,893	166.23 %	Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.
27	775 Miscellaneous Expenses	46,046	58,101	19,776	77,877	31,831	69 %	Office Supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last five years due to the cost of living adjustments, more specifically expenses related to damage from hurricanes have increased, as well as the associated costs with the Company's website (did not have in 2003) and telecom plans have changed drastically for operators since 2003 to account for changes in technology
28								
29	TOTAL	\$ 462,251	\$ 577,506	\$(27,473)	\$ 550,033	\$ 87,782	18.99 %	
30								
31	Total Customers (ERC's)	1,842.0	1,745.0		1,745.0	(97)	(5.27) %	
32								
33	Consumer Price Index - U	251.700	331.326		331.326	79.63	31.64 %	
34								
35	Benchmark Index: Increase in Customer ERC's					0.9473		
36	Increase in CPI					1.3164		
37								
38						1.2470		
39								

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule: B-9
 Page 1 of 1
 Preparer: Dan Cleclerski

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Jane Butt	344	Meter reading services
2	Computer Maintenance	Arlington Computer Products, Inc.; Ashwood Computer Co; AT&T; Bandwith.com, Inc.; Black Box Corporation; CDW Computer Centers, Inc.; Corporate Express Imaging & Co.; Convad Communications; Express Data Service; Hughes Network System; IP Soft; M. Schuster; Oracle USA, Inc.; RCM Data Corporation; Securetec; Sensus Technologies, Inc.; Vanguard Archives, Inc.; Webex Communications; Whitelight Group LLC; Xerox Corporation	7,261	Computer maintenance services
3	Computer Amortization & Program Cost	Ashwood Computer Co.	220	Program Costs
4	Internet Supplier	AT&T; Paul D. Burris; CDW Computer Centers Inc.; Covad Communications; Lisa Ann Crossett; Steven M. Lubertozzi; MPINET; Webex Communications	136	Internet Services
5	Accounting Studies	WSC Personnel	23	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	1,058	Audit Services
7	Employment Finders Fees	Garelli Wong	839	Temporary Employment Services
8	Legal Fees	Baker & Daniels, Hunton & Williams, Law Office of David Beers, P.A., Lionel Sawyer & Collins, McNeese, Wallace & Nurick, Moore Carney Ryan & Lattanzi L, Ogletree, Deakins, Nash, Smoak, Rose Sundstrom & Bentley, Squire, Sanders, & Dempsey LLP, Vorys, Sater, Seymour & Pease LLP, Wildman, Harrold, Allen & Dixo, Winston & Strawn	1,056	Various Legal Issues
9	Payroll Services	Automatic Data Processing, Inc.	454	Payroll Services
10	Tax Return Review	PriceWaterhouseCoopers, LLC.	773	Tax Return
11	Temporary Employment Fee	Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International Inc.; Karen Schuetz; Staffing Now, Inc.	1,889	Permanent Employment
12	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pirnie, Inc.; US Bank Trust National Association; Whitelight Group LLC	787	
13		Total	\$ 14,838	

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule: B-10
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Millan, Swain & Associates	Deborah Swain	\$ 200.00	12	2,400	Assist w/MFRs, data requests, audit facilitation
2	Millan, Swain & Associates	Cynthia Yapp	140.00	250	35,000	Assist w/MFRs, data requests, audit facilitation
3	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	290.00	80	23,200	Legal Fees
4	Rose, Sundstrom & Bentley, LLP	Martin Friedman	320.00	80	25,600	Legal Fees
5	M&R Consultants	Frank Seidman	145.00	36	5,370	U&A Analysis, Assist w/ MFRs, data requests, audit facilitation
6	Public Service Commission		n/a	n/a	4,000	Filing Fee
7	Water Service Corp.	Ciecierski, Daniel	29.00	275	7,975	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	Casados, Jim	62.00	40	2,480	Billing Analyst, Implimentation of Rates
9	Water Service Corp.	DiPasquale, Susan	33.92	40	1,357	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Durham, Rick	106.24	20	2,125	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Flynn, Patrick	33.92	200	6,784	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Gongre, Bryan	33.92	50	1,696	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Granite, Deborah	33.00	30	990	Billing Analyst, Implimentation of Rates
14	Water Service Corp.	Hanks, Peggy	33.92	20	678	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	Hoy, John	111.00	40	4,440	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Krugler, Adrienne	40.00	10	400	Billing Analyst, Implimentation of Rates
17	Water Service Corp.	Marzouk, Michelle	15.00	20	300	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	Povich, Erin	39.00	350	13,650	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Schiopu, Mircea	22.00	20	440	Customer Notices, Mailings, etc.
20	Water Service Corp.	Valrie, Lawanda	43.01	100	4,301	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Weeks, Kirsten	49.00	250	12,250	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Williams, John III	81.50	30	2,445	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.		n/a	n/a	3,062	Customer notices, postage
24	Water Service Corp.		n/a	n/a	375	Customer notices, stock
25	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
26	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
27	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
28	Water Service Corp.		n/a	n/a	-	Printing Services, copies
29	Water Service Corp.		n/a	n/a	-	Temp Services
30	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
31						
32	Estimate Through				\$ 176,518	
33						
34						
35	[x] PAA					
36	[] Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41	Amortization of Rate Case Expense:					
42						
43						
44			(A)	(B)	(C)	
45	Prior unamortized rate case expenses		Water	Wastewater	Total	
46	Current rate case expense		\$ -	\$ 176,518	\$ 176,518	
47	Total projected rate case expense		-	176,518	176,518	
48	Annual Amortization		\$ -	\$ 44,129	\$ 44,129	
49						
50	Method of allocation between systems:					
51						
52	Customers (based on ERC Counts 12/31/08)		0	1745.0	1745.0	
53						
54	Percentage of average customers		0%	100%	100%	

Analysis of Major Maintenance Projects - Water & Sewer
 For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule: B-11
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Shadow Hills WWTP Painting	Every 3 years	\$ 24,150	3 years	8,050 *
2	Tank Maintenance & Repair	As needed	46,220	5 years	9,244
3	Perc Pond Vegetation Removal	Every 5 years	25,800	5 years	3,870 *
4	Tank Maintenance & Repair	As needed	30,000	5 years	6,000 *

*Reflects pro forma adjustments

Allocation of Expenses
 Company: UNIFites, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historic [x] Projected []

Schedule B-12
 Page 1 of 11
 Preparer: Erin Povlich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

		Allocation Percentages				Historical Quarter Ending March 31, 2008					
		Utilities, Inc. of Longwood		Other Companies/ Systems	Description of Allocation Method	Utilities, Inc. of Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer	
Line No.	G/L Acct. No.	Description	(1)	(2)	(3) Total	(4)	(5)	(6)	(7)	(8)	(9)
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.59%	99.4%	100.0%	ERC	\$ 3,048	\$ 517,020	\$ 520,069	\$ -	\$ 3,048
2	408	Taxes Other than Income	0.61%	99.4%	100.0%	ERC	913	149,867	150,780	-	913
3	701/703	Salaries	0.41%	99.6%	100.0%	ERC	6,225	1,502,979	1,509,204	-	6,225
4	704	Employee Benefits	0.61%	99.4%	100.0%	ERC	8,800	1,444,756	1,453,556	-	8,800
5	720	Materials and Supplies	0.61%	99.4%	100.0%	ERC	1,783	292,740	294,523	-	1,783
6	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
7	732	Contractual Services - Accounting	0.61%	99.4%	100.0%	ERC	772	126,728	127,500	-	772
8	733	Contractual Services - Legal	0.61%	99.4%	100.0%	ERC	36	5,913	5,949	-	36
9	736	Contractual Services - Other	0.61%	99.4%	100.0%	ERC	2,444	401,234	403,678	-	2,444
10	750	Transportation Expenses	0.61%	99.4%	100.0%	ERC	(7)	(1,114)	(1,121)	-	(7)
11	770	Bad Debt Expense	0.61%	99.4%	100.0%	ERC	4	586	589	-	4
12	775	Miscellaneous Expenses	0.61%	99.4%	100.0%	ERC	2,872	471,528	474,401	-	2,872
13	759	Other Insurance	0.61%	99.4%	100.0%	ERC	4,076	669,154	673,230	-	4,076
14							\$ 30,965	\$ 5,581,392	\$ 5,612,357	\$ -	\$ 30,965
15											
Water Service Corp. Allocated RVP Expenses:											
16	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
17	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
18	701/703	Salaries	1.70%	98.3%	100.0%	ERC	1,182	68,407	69,588	-	1,182
19	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
20	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
29							\$ 1,182	\$ 68,407	\$ 69,588	\$ -	\$ 1,182
30											
Water Service Corp. Allocated Regional Expenses:											
31	403	Depreciation Expenses	2.14%	97.86%	100.0%	ERC	\$ 1	\$ 23	\$ 23	\$ -	\$ 1
32	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
33	701/703	Salaries	2.16%	97.84%	100.0%	ERC	206	9,304	9,510	-	206
34	704	Employee Benefits	2.16%	97.84%	100.0%	ERC	220	9,947	10,167	-	220
35	720	Materials and Supplies	2.16%	97.84%	100.0%	ERC	160	7,240	7,400	-	160
36	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
37	736	Contractual Services - Other	2.16%	97.84%	100.0%	ERC	140	6,341	6,481	-	140
38	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
40	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	775	Miscellaneous Expenses	2.16%	97.84%	100.0%	ERC	673	30,440	31,113	-	673
42							\$ 1,399	\$ 63,295	\$ 64,694	\$ -	\$ 1,399
43											
Water Service Corp. Allocated State Expenses:											
44	403	Depreciation Expenses	2.16%	97.84%	100.0%	ERC	\$ 61	\$ 2,755	\$ 2,816	\$ -	\$ 61
45	408	Taxes Other than Income	2.16%	97.84%	100.0%	ERC	2,078	94,206	96,285	-	2,078
46	701/703	Salaries	2.16%	97.84%	100.0%	ERC	(156)	(7,074)	(7,230)	-	(156)
47	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
48	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
49	720	Materials and Supplies	0.00%	100.00%	100.0%	ERC	-	2,785	2,785	-	-
50	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
51	733	Contractual Services - Legal	2.16%	97.84%	100.0%	ERC	363	16,460	16,823	-	363
52	736	Contractual Services - Other	2.16%	97.84%	100.0%	ERC	2	94	96	-	2
53	742	Rental Equipment	2.16%	97.84%	100.0%	ERC	83	3,743	3,826	-	83
54	750	Transportation Expense	2.16%	97.84%	100.0%	ERC	3,482	157,849	161,331	-	3,482
55	767	Reg. Commission Exp. - Other	2.16%	97.84%	100.0%	ERC	64	2,906	2,970	-	64
56	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57	775	Miscellaneous Expenses	2.16%	97.84%	100.0%	ERC	51	2,328	2,379	-	51
58	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
59							\$ 6,028	\$ 276,052	\$ 282,081	\$ -	\$ 6,028
60											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2008				
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Amounts Allocated		0.00% Water	100.00% Sewer	
							Utilities, Inc. of Longwood	Other Companies/ Systems			Total
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.58%	99.42%	100.0%	ERC	\$ 868	\$ 148,965	\$ 149,833	\$ -	\$ 868
2	408	Taxes Other than Income	0.60%	99.40%	100.0%	ERC	166	27,497	27,663	-	166
3	701/703	Salaries	0.53%	99.47%	100.0%	ERC	2,855	533,960	536,815	-	2,855
4	704	Employee Benefits	0.60%	99.40%	100.0%	ERC	2,272	375,605	377,877	-	2,272
5	720	Materials and Supplies	0.60%	99.40%	100.0%	ERC	816	134,852	135,667	-	816
6	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
7	732	Contractual Services - Accounting	0.60%	99.40%	100.0%	ERC	165	27,335	27,500	-	165
8	733	Contractual Services - Legal	0.60%	99.40%	100.0%	ERC	51	8,467	8,518	-	51
9	736	Contractual Services - Other	0.60%	99.40%	100.0%	ERC	423	70,017	70,441	-	423
10	750	Transportation Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
11	770	Bad Debt Expense	0.60%	99.40%	100.0%	ERC	2	378	380	-	2
12	775	Miscellaneous Expenses	0.60%	99.40%	100.0%	ERC	539	89,084	89,623	-	539
13	759	Other Insurance	0.60%	99.40%	100.0%	ERC	987	163,249	164,236	-	987
14							\$ 9,145	\$ 1,579,407	\$ 1,588,552	\$ -	\$ 9,145
Water Service Corp. Allocated RVP Expenses:											
16	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
17	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
18	701/703	Salaries	1.68%	98.27%	100.0%	ERC	391	22,805	23,196	-	391
19	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
20	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
29							\$ 391	\$ 22,805	\$ 23,196	\$ -	\$ 391
Water Service Corp. Allocated Regional Expenses:											
31	403	Depreciation Expenses	2.18%	97.82%	100.0%	ERC	\$ 0	\$ 8	\$ 8	\$ -	\$ 0
32	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
33	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
37	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	767	Reg. Commission Exp. - Other	2.15%	97.85%	100.0%	ERC	242	11,047	11,289	-	242
40	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42							\$ 243	\$ 11,054	\$ 11,297	\$ -	\$ 243
Water Service Corp. Allocated State Expenses:											
44	403	Depreciation Expenses	2.15%	97.85%	100.0%	ERC	\$ 32	\$ 1,470	\$ 1,502	\$ -	\$ 32
45	408	Taxes Other than Income	2.14%	97.86%	100.0%	ERC	773	35,267	36,039	-	773
46	701/703	Salaries	2.14%	97.86%	100.0%	ERC	576	26,270	26,845	-	576
47	704	Employee Benefits	2.14%	97.86%	100.0%	ERC	2	98	100	-	2
48	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
49	720	Materials and Supplies	1.83%	98.17%	100.0%	ERC	43	2,300	2,343	-	43
50	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
51	733	Contractual Services - Legal	2.14%	97.86%	100.0%	ERC	(58)	(2,664)	(2,722)	-	(58)
52	736	Contractual Services - Other	2.14%	97.86%	100.0%	ERC	195	8,899	9,093	-	195
53	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
54	750	Transportation Expense	2.14%	97.86%	100.0%	ERC	817	37,305	38,122	-	817
55	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
56	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57	775	Miscellaneous Expenses	2.14%	97.86%	100.0%	ERC	235	10,706	10,941	-	235
58	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
59							\$ 2,614	\$ 119,649	\$ 122,263	\$ -	\$ 2,614

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule B-12
 Page 3 of 11
 Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Historical Month Ending May 31, 2008				
							Utilities, Inc. of Longwood	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.58%	99.42%	100.0%	ERC	\$ 870	\$ 149,296	\$ 150,165	\$ -	\$ 870
3	408	Taxes Other than Income	0.60%	99.40%	100.0%	ERC	182	30,101	30,283	-	182
4	701/703	Salaries	0.43%	99.57%	100.0%	ERC	1,561	357,384	358,946	-	1,561
5	704	Employee Benefits	0.60%	99.40%	100.0%	ERC	3,060	505,937	508,997	-	3,060
6	720	Materials and Supplies	0.60%	99.40%	100.0%	ERC	640	105,747	106,386	-	640
7	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
8	732	Contractual Services - Accounting	0.60%	99.40%	100.0%	ERC	(456)	(75,377)	(75,833)	-	(456)
9	733	Contractual Services - Legal	0.60%	99.40%	100.0%	ERC	172	28,516	28,689	-	172
10	736	Contractual Services - Other	0.60%	99.40%	100.0%	ERC	796	131,653	132,449	-	796
11	750	Transportation Expenses	0.61%	99.39%	100.0%	ERC	0	46	46	-	0
12	770	Bad Debt Expense	0.60%	99.40%	100.0%	ERC	14	2,263	2,277	-	14
13	775	Miscellaneous Expenses	0.60%	99.40%	100.0%	ERC	459	75,845	76,304	-	459
14	759	Other Insurance	0.60%	99.40%	100.0%	ERC	1,111	183,700	184,811	-	1,111
15							\$ 8,409	\$ 1,495,110	\$ 1,503,519	\$ -	\$ 8,409
16		Water Service Corp. Allocated RVP Expenses:									
17	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
19	701/703	Salaries	1.68%	98.32%	100.0%	ERC	391	22,805	23,196	-	391
20	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
29	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
30							\$ 391	\$ 22,805	\$ 23,196	\$ -	\$ 391
31		Water Service Corp. Allocated Regional Expenses:									
32	403	Depreciation Expenses	2.15%	97.81%	100.0%	ERC	\$ 0	\$ 8	\$ 8	\$ -	\$ 0
33	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
37	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	750	Transportation Expense	2.15%	97.85%	100.0%	ERC	9	392	400	-	9
40	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
43							\$ 9	\$ 399	\$ 408	\$ -	\$ 9
44		Water Service Corp. Allocated State Expenses:									
45	403	Depreciation Expenses	2.15%	97.85%	100.0%	ERC	\$ 32	\$ 1,470	\$ 1,502	\$ -	\$ 32
46	408	Taxes Other than Income	2.14%	97.86%	100.0%	ERC	623	28,433	29,056	-	623
47	701/703	Salaries	2.14%	97.86%	100.0%	ERC	644	29,415	30,059	-	644
48	704	Employee Benefits	2.14%	97.86%	100.0%	ERC	15	675	690	-	15
49	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
50	720	Materials and Supplies	2.07%	97.93%	100.0%	ERC	61	2,898	2,960	-	61
51	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
53	736	Contractual Services - Other	2.14%	97.86%	100.0%	ERC	36	1,648	1,684	-	36
54	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
55	750	Transportation Expense	2.14%	97.86%	100.0%	ERC	1,034	47,178	48,212	-	1,034
56	767	Reg. Commission Exp. - Other	86.21%	13.79%	100.0%	ERC	1,034	165	1,199	-	1,034
57	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
58	775	Miscellaneous Expenses	2.14%	97.86%	100.0%	ERC	251	11,437	11,687	-	251
59	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
60							\$ 3,729	\$ 123,319	\$ 127,049	\$ -	\$ 3,729

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

		Allocation Percentages			Historical Month Ending June 30, 2008					Utilities, Inc. of Longwood Allocation Percentage	
Line No.	G/L Acct. Description	Utilities, Inc. of Longwood	Other Companies/ Systems/	Total	Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer	
						Utilities, Inc. of Longwood	Other Companies/ Systems/	Total			
1	Water Service Corp. Allocated Expenses:										
2	403	0.59%	99.41%	100.0%	ERC	\$ 889	\$ 150,189	\$ 151,078	\$ -	\$ 889	
3	408	0.61%	99.39%	100.0%	ERC	188	30,563	30,750	-	188	
4	701/703	0.47%	99.53%	100.0%	ERC	1,692	359,921	361,613	-	1,692	
5	704	0.61%	99.39%	100.0%	ERC	2,215	360,520	362,735	-	2,215	
6	720	0.61%	99.39%	100.0%	ERC	1,715	279,155	280,870	-	1,715	
7	731	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
8	732	0.61%	99.39%	100.0%	ERC	265	43,069	43,333	-	265	
9	733	0.61%	99.39%	100.0%	ERC	27	4,340	4,367	-	27	
10	736	0.61%	99.39%	100.0%	ERC	498	81,095	81,594	-	498	
11	750	0.62%	99.38%	100.0%	ERC	0	50	50	-	0	
12	770	0.61%	99.39%	100.0%	ERC	34	5,513	5,547	-	34	
13	775	0.61%	99.39%	100.0%	ERC	633	103,020	103,653	-	633	
14	759	0.61%	99.39%	100.0%	ERC	1,505	244,951	246,456	-	1,505	
15						\$ 9,660	\$ 1,662,385	\$ 1,672,045	\$ -	\$ 9,660	
16	Water Service Corp. Allocated RVP Expenses:										
17	403	0.00%	0.00%	0.0%	ERC	\$0	\$0	\$ -	-	-	
18	408	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
19	701/703	1.77%	98.23%	100.0%	ERC	\$410	\$22,786	23,196	-	410	
20	704	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
21	720	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
22	732	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
23	733	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
24	736	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
25	750	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
26	766	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
27	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
28	775	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
29	759	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
30						\$ 410	\$ 22,786	\$ 23,196	\$ -	\$ 410	
31	Water Service Corp. Allocated Regional Expenses:										
32	403	0.00%	0.00%	0.0%	ERC	\$ -	\$ -	\$ -	\$ -	\$ -	
33	408	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
34	701/703	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
35	704	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
36	720	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
37	732	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
38	736	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
39	750	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
40	767	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
41	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
42	775	2.22%	97.78%	0.0%	ERC	5	211	216	-	5	
43						\$ 5	\$ 211	\$ 216	\$ -	\$ 5	
44	Water Service Corp. Allocated State Expenses:										
45	403	1.88%	98.12%	100.0%	ERC	\$ 3,147	\$ 164,076	\$ 167,223	\$ -	\$ 3,147	
46	408	2.17%	97.83%	100.0%	ERC	385	17,347	17,731	-	385	
47	701/703	2.17%	97.83%	100.0%	ERC	(1,771)	(79,819)	(81,590)	-	(1,771)	
48	704	2.17%	97.83%	100.0%	ERC	9	397	406	-	9	
49	718	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
50	720	1.12%	98.88%	100.0%	ERC	103	9,069	9,172	-	103	
51	732	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
52	733	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
53	736	2.17%	97.83%	100.0%	ERC	272	12,267	12,540	-	272	
54	742	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
55	750	2.17%	97.83%	100.0%	ERC	334	15,047	15,381	-	334	
56	767	2.17%	97.83%	100.0%	ERC	63	2,828	2,890	-	63	
57	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
58	775	2.17%	97.83%	100.0%	ERC	5,510	248,327	253,837	-	5,510	
59	759	2.18%	97.82%	100.0%	ERC	1	66	68	-	1	
60						\$ 8,052	\$ 389,605	\$ 397,658	\$ -	\$ 8,052	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

		Allocation Percentages			Amounts Allocated			Utilities, Inc. of Longwood Allocation Percentage			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		Historical Month Ending July 31, 2008									
Line No.	G/L Acct. Description	Utilities, Inc. of Longwood	Other Companies/ Systems	Total	Description of Allocation Method	Utilities, Inc. of Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer	
1	Water Service Corp. Allocated Expenses:										
2	403	0.39%	99.61%	100.0%	ERC	\$ 863	\$ 219,019	\$ 219,882	\$ -	\$ 863	
3	406	0.61%	99.39%	100.0%	ERC	209	33,792	34,001	-	209	
4	701/703	0.57%	99.43%	100.0%	ERC	2,088	366,359	368,448	-	2,088	
5	704	0.61%	99.39%	100.0%	ERC	2,581	418,188	420,769	-	2,581	
6	720	0.61%	99.39%	100.0%	ERC	1,281	207,642	208,924	-	1,281	
7	731	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
8	732	0.61%	99.39%	100.0%	ERC	169	27,331	27,500	-	169	
9	733	0.61%	99.39%	100.0%	ERC	59	9,615	9,674	-	59	
10	736	0.61%	99.39%	100.0%	ERC	1,222	198,033	199,255	-	1,222	
11	750	0.61%	99.39%	100.0%	ERC	1	108	108	-	1	
12	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
13	775	0.61%	99.39%	100.0%	ERC	754	122,126	122,879	-	754	
14	759	0.61%	99.39%	100.0%	ERC	1,465	237,465	238,930	-	1,465	
15						\$ 10,691	\$ 1,839,679	\$ 1,850,370	\$ -	\$ 10,691	
16	Water Service Corp. Allocated RVP Expenses:										
17	403	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-	
18	406	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
19	701/703	1.78%	98.22%	0.0%	ERC	419	23,209	23,623	-	419	
20	704	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
21	720	0.00%	0.00%	100.0%	ERC	-	-	-	-	-	
22	732	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
23	733	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
24	736	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
25	750	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
26	766	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
27	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
28	775	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
29	759	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
30						\$ 419	\$ 23,209	\$ 23,623	\$ -	\$ 419	
31	Water Service Corp. Allocated Regional Expenses:										
32	403	0.00%	0.00%	0.0%	ERC	\$ -	\$ -	\$ -	\$ -	\$ -	
33	406	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
34	701/703	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
35	704	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
36	720	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
37	732	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
38	736	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
39	750	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
40	767	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
41	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
42	775	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
43						\$ -	\$ -	\$ -	\$ -	\$ -	
44	Water Service Corp. Allocated State Expenses:										
45	403	2.00%	98.00%	0.0%	ERC	\$ 728	\$ 35,700	\$ 36,428	\$ -	\$ 728	
46	406	2.23%	97.77%	0.0%	ERC	591	25,949	26,540	-	591	
47	701/703	2.23%	97.77%	100.0%	ERC	(2,607)	(114,504)	(117,111)	-	(2,607)	
48	704	2.23%	97.77%	100.0%	ERC	19	856	875	-	19	
49	718	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
50	720	2.23%	97.77%	100.0%	ERC	27	1,187	1,214	-	27	
51	732	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
52	733	2.23%	97.77%	100.0%	ERC	8	362	370	-	8	
53	736	2.23%	97.77%	100.0%	ERC	279	12,261	12,540	-	279	
54	742	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
55	750	2.23%	97.77%	100.0%	ERC	1,335	58,655	59,990	-	1,335	
56	767	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
57	770	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
58	775	2.23%	97.77%	100.0%	ERC	925	40,609	41,534	-	925	
59	759	0.00%	0.00%	0.0%	ERC	-	-	-	-	-	
60						\$ 1,306	\$ 61,075	\$ 62,381	\$ -	\$ 1,306	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Historical Month Ending August 31, 2008				
							Utilities, Inc. of Longwood	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.60%	99.40%	100.0%	ERC	\$ 1,769	\$ 292,562	\$ 294,331	\$ -	\$ 1,769
3	408	Taxes Other than Income	0.61%	99.39%	100.0%	ERC	191	30,924	31,114	-	191
4	701/703	Salaries	0.60%	99.40%	100.0%	ERC	2,148	354,514	356,662	-	2,148
5	704	Employee Benefits	0.61%	99.39%	100.0%	ERC	2,856	463,437	466,293	-	2,856
6	720	Materials and Supplies	0.61%	99.39%	100.0%	ERC	564	91,575	92,139	-	564
7	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
8	732	Contractual Services - Accounting	0.61%	99.39%	100.0%	ERC	168	27,332	27,500	-	168
9	733	Contractual Services - Legal	0.61%	99.39%	100.0%	ERC	65	10,468	10,532	-	65
10	736	Contractual Services - Other	0.61%	99.39%	100.0%	ERC	537	87,171	87,708	-	537
11	750	Transportation Expenses	0.61%	99.39%	100.0%	ERC	1	97	98	-	1
12	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
13	775	Miscellaneous Expenses	0.61%	99.39%	100.0%	ERC	450	73,037	73,487	-	450
14	759	Other Insurance	0.61%	99.39%	100.0%	ERC	1,539	249,782	251,322	-	1,539
15							\$ 10,287	\$ 1,680,900	\$ 1,691,186	\$ -	\$ 10,287
16		Water Service Corp. Allocated RVP Expenses:									
17	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
19	701/703	Salaries	1.77%	98.23%	100.0%	ERC	419	23,203	23,623	-	419
20	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
29	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
30							\$ 419	\$ 23,203	\$ 23,623	\$ -	\$ 419
31		Water Service Corp. Allocated Regional Expenses:									
32	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
33	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	720	Materials and Supplies	4.59%	95.41%	100.0%	ERC	3	61	64	-	3
37	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
40	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42	775	Miscellaneous Expenses	2.23%	97.77%	100.0%	ERC	2	108	111	-	2
43							\$ 5	\$ 170	\$ 175	\$ -	\$ 5
44		Water Service Corp. Allocated State Expenses:									
45	403	Depreciation Expenses	2.20%	97.80%	100.0%	ERC	\$ 585	\$ 25,970	\$ 26,555	\$ -	\$ 585
46	408	Taxes Other than Income	2.20%	97.80%	100.0%	ERC	658	29,201	29,858	-	658
47	701/703	Salaries	2.20%	97.80%	100.0%	ERC	433	19,216	19,648	-	433
48	704	Employee Benefits	2.20%	97.80%	100.0%	ERC	35	1,564	1,599	-	35
49	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
50	720	Materials and Supplies	2.20%	97.80%	100.0%	ERC	5	239	244	-	5
51	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
53	736	Contractual Services - Other	2.20%	97.80%	100.0%	ERC	120	5,330	5,450	-	120
54	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
55	750	Transportation Expense	2.20%	97.80%	100.0%	ERC	1,100	48,817	49,916	-	1,100
56	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57	770	Bad Debt Expense	2.21%	97.80%	100.0%	ERC	4	196	200	-	4
58	775	Miscellaneous Expenses	2.20%	97.80%	100.0%	ERC	175	7,781	7,956	-	175
59	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
60							\$ 3,116	\$ 138,312	\$ 141,427	\$ -	\$ 3,116

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated					
		Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Historical Month Ending September 30, 2008					
						Utilities, Inc. of Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer	
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.60%	99.40%	100.0%	ERC	\$ 1,317	\$ 219,621	\$ 220,937	\$ -	\$ 1,317
3	408	Taxes Other than Income	0.61%	99.39%	100.0%	ERC	239	38,905	39,144	-	239
4	701/703	Salaries	0.60%	99.40%	100.0%	ERC	2,384	393,876	396,260	-	2,384
5	704	Employee Benefits	0.61%	99.39%	100.0%	ERC	2,639	429,010	431,649	-	2,639
6	720	Materials and Supplies	0.61%	99.39%	100.0%	ERC	1,187	193,004	194,191	-	1,187
7	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
8	732	Contractual Services - Accounting	0.61%	99.39%	100.0%	ERC	536	87,084	87,620	-	536
9	733	Contractual Services - Legal	0.61%	99.39%	100.0%	ERC	57	9,283	9,340	-	57
10	736	Contractual Services - Other	0.61%	99.39%	100.0%	ERC	798	129,722	130,520	-	798
11	750	Transportation Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
12	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
13	775	Miscellaneous Expenses	0.61%	99.39%	100.0%	ERC	772	125,571	126,343	-	772
14	759	Other Insurance	0.61%	99.39%	100.0%	ERC	1,211	196,918	198,129	-	1,211
15							\$ 11,139	\$ 1,822,994	\$ 1,834,133	\$ -	\$ 11,139
16	Water Service Corp. Allocated RVP Expenses:										
17	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
19	701/703	Salaries	1.79%	98.21%	100.0%	ERC	423	23,199	23,623	-	423
20	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
29	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
30							\$ 423	\$ 23,199	\$ 23,623	\$ -	\$ 423
31	Water Service Corp. Allocated Regional Expenses:										
32	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	\$ -	\$ -	\$ -	\$ -	\$ -
33	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	720	Materials and Supplies	4.58%	95.42%	100.0%	ERC	15	303	318	-	15
37	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
40	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42	775	Miscellaneous Expenses	2.22%	97.78%	100.0%	ERC	26	1,163	1,190	-	26
43							\$ 41	\$ 1,467	\$ 1,508	\$ -	\$ 41
44	Water Service Corp. Allocated State Expenses:										
45	403	Depreciation Expenses	1.72%	98.28%	100.0%	ERC	\$ 583	\$ 33,369	\$ 33,952	\$ -	\$ 583
46	408	Taxes Other than Income	2.20%	97.80%	100.0%	ERC	1,408	62,674	64,081	-	1,408
47	701/703	Salaries	2.20%	97.80%	100.0%	ERC	4,187	186,449	190,637	-	4,187
48	704	Employee Benefits	2.20%	97.80%	100.0%	ERC	2	98	100	-	2
49	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
50	720	Materials and Supplies	3.60%	96.40%	100.0%	ERC	(63)	(1,674)	(1,737)	-	(63)
51	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
53	736	Contractual Services - Other	2.20%	97.80%	100.0%	ERC	47	2,097	2,144	-	47
54	742	Rental Equipment	2.20%	97.80%	100.0%	ERC	(84)	(3,742)	(3,826)	-	(84)
55	750	Transportation Expense	2.20%	97.80%	100.0%	ERC	1,222	54,390	55,612	-	1,222
56	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
58	775	Miscellaneous Expenses	2.20%	97.80%	100.0%	ERC	1,947	86,707	88,654	-	1,947
59	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
60							\$ 9,249	\$ 420,368	\$ 429,617	\$ -	\$ 9,249

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historic [x] Projected []

Schedule B-12

Page 8 of 11
 Preparer: Erin Povlich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Historical Month Ending October 31, 2008				
							Utilities, Inc. of Longwood	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.59%	99.41%	100.0%	ERC	\$ 1,730	\$ 289,301	\$ 291,031	\$ -	\$ 1,730
3	408	Taxes Other than Income	0.61%	99.39%	100.0%	ERC	223	36,510	36,732	-	223
4	701/703	Salaries	-0.53%	100.53%	100.0%	ERC	2,168	(410,438)	(408,270)	-	2,168
5	704	Employee Benefits	0.61%	99.39%	100.0%	ERC	2,634	431,921	434,555	-	2,634
6	720	Materials and Supplies	0.61%	99.39%	100.0%	ERC	875	143,481	144,356	-	875
7	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
8	732	Contractual Services - Accounting	0.61%	99.39%	100.0%	ERC	167	27,333	27,500	-	167
9	733	Contractual Services - Legal	0.61%	99.39%	100.0%	ERC	198	32,399	32,596	-	198
10	736	Contractual Services - Other	0.61%	99.39%	100.0%	ERC	1,037	170,013	171,050	-	1,037
11	750	Transportation Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
12	770	Bad Debt Expense	0.61%	99.39%	100.0%	ERC	39	6,372	6,411	-	39
13	775	Miscellaneous Expenses	0.61%	99.39%	100.0%	ERC	499	81,899	82,398	-	499
14	759	Other Insurance	0.61%	99.39%	100.0%	ERC	(298)	(48,801)	(49,098)	-	(298)
15							\$ 9,271	\$ 759,991	\$ 769,262	\$ -	\$ 9,271
16		Water Service Corp. Allocated RVP Expenses:									
17	403	Depreciation Expense	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
19	701/703	Salaries	1.72%	98.28%	100.0%	ERC	406	23,216	23,623	-	406
20	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	775	Miscellaneous Expenses	1.72%	98.28%	100.0%	ERC	14	820	835	-	14
29	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
30							\$ 421	\$ 24,036	\$ 24,457	\$ -	\$ 421
31		Water Service Corp. Allocated Regional Expenses:									
32	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	\$ -	\$ -	\$ -	\$ -	\$ -
33	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
37	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
40	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
43							\$ -	\$ -	\$ -	\$ -	\$ -
44		Water Service Corp. Allocated State Expenses:									
45	403	Depreciation Expenses	1.87%	98.13%	100.0%	ERC	\$ 564	\$ 29,678	\$ 30,242	\$ -	\$ 564
46	408	Taxes Other than Income	2.13%	97.87%	100.0%	ERC	694	31,939	32,633	-	694
47	701/703	Salaries	2.13%	97.87%	100.0%	ERC	1,259	57,936	59,194	-	1,259
48	704	Employee Benefits	2.13%	97.87%	100.0%	ERC	2	98	100	-	2
49	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
50	720	Materials and Supplies	2.13%	97.87%	100.0%	ERC	33	1,502	1,535	-	33
51	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
53	736	Contractual Services - Other	2.13%	97.87%	100.0%	ERC	79	3,643	3,722	-	79
54	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
55	750	Transportation Expense	2.13%	97.87%	100.0%	ERC	946	43,530	44,476	-	946
56	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
58	775	Miscellaneous Expenses	2.13%	97.87%	100.0%	ERC	1,154	53,110	54,264	-	1,154
59	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
60							\$ 4,730	\$ 221,436	\$ 226,165	\$ -	\$ 4,730

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2008				
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Amounts Allocated		0.00% Water	100.00% Sewer	
							Utilities, Inc. of Longwood	Other Companies/ Systems			Total
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.58%	99.42%	100.0%	ERC	\$ 1,409	\$ 243,314	\$ 244,723	\$ -	\$ 1,409
2	408	Taxes Other than Income	0.59%	99.41%	100.0%	ERC	191	32,186	32,377	-	191
3	701/703	Salaries	0.59%	99.41%	100.0%	ERC	2,079	350,773	352,851	-	2,079
4	704	Employee Benefits	0.59%	99.41%	100.0%	ERC	2,277	384,258	386,535	-	2,277
5	720	Materials and Supplies	0.59%	99.41%	100.0%	ERC	348	57,750	58,093	-	343
6	731	Contractual Services - Engineering	0.59%	99.41%	100.0%	ERC	9	1,541	1,550	-	9
7	732	Contractual Services - Accounting	0.59%	99.41%	100.0%	ERC	379	63,996	64,375	-	379
8	733	Contractual Services - Legal	0.59%	99.41%	100.0%	ERC	12	2,035	2,047	-	12
9	736	Contractual Services - Other	0.59%	99.41%	100.0%	ERC	1,428	240,949	242,376	-	1,428
10	750	Transportation Expenses	0.63%	99.38%	100.0%	ERC	0	8	8	-	0
11	770	Bad Debt Expense	0.59%	99.41%	100.0%	ERC	5	862	868	-	5
12	775	Miscellaneous Expenses	0.59%	99.41%	100.0%	ERC	635	107,183	107,818	-	635
13	759	Other Insurance	0.59%	99.41%	100.0%	ERC	899	151,761	152,660	-	899
14							\$ 9,666	\$ 1,636,615	\$ 1,646,281	\$ -	\$ 9,666
Water Service Corp. Allocated RVP Expenses:											
15	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
16	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
17	701/703	Salaries	1.65%	98.35%	100.0%	ERC	389	23,234	23,623	-	389
18	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
19	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
20	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	775	Miscellaneous Expenses	1.64%	98.36%	100.0%	ERC	10	572	582	-	10
27	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28							\$ 398	\$ 23,806	\$ 24,205	\$ -	\$ 398
Water Service Corp. Allocated Regional Expenses:											
29	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	\$ -	\$ -	\$ -	\$ -	\$ -
30	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
31	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
32	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
33	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
37	750	Transportation Expense	2.08%	97.92%	100.0%	ERC	0	12	12	-	0
38	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
40	775	Miscellaneous Expenses	2.05%	97.95%	100.0%	ERC	4	170	174	-	4
41							\$ 4	\$ 182	\$ 186	\$ -	\$ 4
Water Service Corp. Allocated State Expenses:											
42	403	Depreciation Expenses	1.78%	98.22%	100.0%	ERC	\$ 537	\$ 29,704	\$ 30,242	\$ -	\$ 537
43	408	Taxes Other than Income	2.02%	97.98%	100.0%	ERC	540	26,120	26,660	-	540
44	701/703	Salaries	2.02%	97.98%	100.0%	ERC	184	8,925	9,110	-	184
45	704	Employee Benefits	0.00%	0.0%	0.0%	ERC	-	-	-	-	-
46	718	Chemicals	2.04%	97.96%	100.0%	ERC	1	24	25	-	1
47	720	Materials and Supplies	1.53%	98.47%	100.0%	ERC	26	1,669	1,695	-	26
48	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
49	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
50	736	Contractual Services - Other	2.02%	97.98%	100.0%	ERC	(681)	(32,955)	(33,636)	-	(681)
51	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	750	Transportation Expense	2.02%	97.98%	100.0%	ERC	759	36,732	37,491	-	759
53	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
54	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
55	775	Miscellaneous Expenses	2.02%	97.98%	100.0%	ERC	722	34,937	35,660	-	722
56	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57							\$ 2,088	\$ 105,158	\$ 107,246	\$ -	\$ 2,088

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

Utilities, Inc. of Longwood
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending December 31, 2006	
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total		Utilities, Inc. of Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.58%	99.42%	100.0%	ERC	\$ 1,895	\$ 326,157	\$ 328,052	\$ -	\$ 1,895
2	408	Taxes Other than Income	0.59%	99.41%	100.0%	ERC	139	22,466	22,599	-	133
3	701/703	Salaries	0.59%	99.41%	100.0%	ERC	2,101	355,349	357,449	-	2,101
4	704	Employee Benefits	0.59%	99.41%	100.0%	ERC	3,072	519,748	522,820	-	3,072
5	720	Materials and Supplies	0.59%	99.41%	100.0%	ERC	456	77,115	77,571	-	456
6	731	Contractual Services - Engineering	0.59%	99.41%	100.0%	ERC	(9)	(1,541)	(1,550)	-	(9)
7	732	Contractual Services - Accounting	0.59%	99.41%	100.0%	ERC	(311)	(52,633)	(52,944)	-	(311)
8	733	Contractual Services - Legal	0.59%	99.41%	100.0%	ERC	66	11,236	11,303	-	66
9	736	Contractual Services - Other	0.59%	99.41%	100.0%	ERC	1,829	309,403	311,232	-	1,829
10	750	Transportation Expenses	0.59%	99.41%	100.0%	ERC	2	391	393	-	2
11	770	Bad Debt Expense	0.59%	99.41%	100.0%	ERC	27	4,624	4,652	-	27
12	775	Miscellaneous Expenses	0.59%	99.41%	100.0%	ERC	(563)	(95,459)	(96,023)	-	(563)
13	759	Other Insurance	0.59%	99.41%	100.0%	ERC	1,665	281,620	283,285	-	1,665
14							\$ 10,363	\$ 1,758,475	\$ 1,768,838	\$ -	\$ 10,363
15											
Water Service Corp. Allocated RVP Expenses:											
16	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	\$ -	-	-
17	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
18	701/703	Salaries	1.64%	98.36%	100.0%	ERC	388	23,235	23,623	-	388
19	704	Employee Benefits	1.62%	98.38%	100.0%	ERC	0	21	21	-	0
20	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
21	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
29							\$ 388	\$ 23,256	\$ 23,644	\$ -	\$ 388
30											
Water Service Corp. Allocated Regional Expenses:											
31	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	\$ -	\$ -	\$ -	\$ -	\$ -
32	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
33	701/703	Salaries	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	704	Employee Benefits	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
35	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
36	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
37	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
39	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
40	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
41	775	Miscellaneous Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42							\$ -	\$ -	\$ -	\$ -	\$ -
43											
Water Service Corp. Allocated State Expenses:											
44	403	Depreciation Expenses	1.78%	98.22%	100.0%	ERC	\$ 548	\$ 30,318	\$ 30,866	\$ -	\$ 548
45	408	Taxes Other than Income	2.02%	97.98%	100.0%	ERC	580	28,140	28,720	-	580
46	701/703	Salaries	2.02%	97.98%	100.0%	ERC	(2,165)	(105,044)	(107,210)	-	(2,165)
47	704	Employee Benefits	2.02%	97.98%	100.0%	ERC	11	544	555	-	11
48	718	Chemicals	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
49	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
50	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
51	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	736	Contractual Services - Other	2.02%	97.98%	100.0%	ERC	76	3,671	3,747	-	76
53	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
54	750	Transportation Expense	2.02%	97.98%	100.0%	ERC	693	33,639	34,332	-	693
55	767	Reg. Commission Exp. - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
56	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
57	775	Miscellaneous Expenses	2.02%	97.98%	100.0%	ERC	791	38,368	39,159	-	791
58	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
59							\$ 534	\$ 29,636	\$ 30,170	\$ -	\$ 534
60											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description for all systems other than water and sewer.

		Allocation Percentages			UTILITIES, Inc. of Longwood Allocation Percentage						
					Historical Year Ending December 31, 2008						
Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated					
			Utilities, Inc. of Longwood	Other Companies/ Systems	Total	Description of Allocation Method	Utilities, Inc. of Longwood	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.57%	99.43%	100.0%	ERC	\$ 14,656	\$ 2,555,443	\$ 2,570,099	\$ -	\$ 14,656
3	408	Taxes Other than Income	0.60%	99.40%	100.0%	ERC	2,634	432,811	435,444	-	2,634
4	701/703	Salaries	0.60%	99.40%	100.0%	ERC	25,300	4,164,677	4,189,977	-	25,300
5	704	Employee Benefits	0.60%	99.40%	100.0%	ERC	32,405	5,333,381	5,365,786	-	32,405
6	720	Materials and Supplies	0.61%	99.39%	100.0%	ERC	9,659	1,583,061	1,592,720	-	9,659
7	731	Contractual Services - Engineering	0.00%	0.00%	0.0%	ERC	0	(0)	-	-	0
8	732	Contractual Services - Accounting	0.61%	99.39%	100.0%	ERC	1,853	302,198	304,051	-	1,853
9	733	Contractual Services - Legal	0.60%	99.40%	100.0%	ERC	743	122,272	123,015	-	743
10	736	Contractual Services - Other	0.60%	99.40%	100.0%	ERC	11,012	1,819,291	1,830,303	-	11,012
11	750	Transportation Expenses	0.62%	99.38%	100.0%	ERC	(3)	(415)	(418)	-	(3)
12	770	Bad Debt Expense	0.60%	99.40%	100.0%	ERC	125	20,598	20,723	-	125
13	775	Miscellaneous Expenses	0.61%	99.39%	100.0%	ERC	7,050	1,153,833	1,160,883	-	7,050
14	759	Other Insurance	0.60%	99.40%	100.0%	ERC	14,161	2,329,798	2,343,959	-	14,161
15							\$ 119,597	\$ 19,816,946	\$ 19,936,544	\$ -	\$ 119,597
Water Service Corp. Allocated RVP Expenses:											
16											
17	403	Depreciation Expenses	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
19	701/703	Salaries	1.71%	98.29%	100.0%	ERC	4,818	276,095	280,913	-	4,818
20	704	Employee Benefits	1.62%	98.38%	100.0%	ERC	0	21	21	-	0
21	720	Materials and Supplies	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
22	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
23	733	Contractual Services - Legal	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
24	736	Contractual Services - Other	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
25	750	Transportation Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
26	766	Reg. Commission Exp.	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
27	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
28	775	Miscellaneous Expenses	1.69%	98.31%	100.0%	ERC	24	1,393	1,417	-	24
29	759	Other Insurance	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
30							\$ 4,842	\$ 277,508	\$ 282,350	\$ -	\$ 4,842
Water Service Corp. Allocated Regional Expenses:											
31											
32	403	Depreciation Expenses	2.16%	97.84%	100.0%	ERC	\$ 1	\$ 38	\$ 39	\$ -	\$ 1
33	408	Taxes Other than Income	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
34	701/703	Salaries	2.16%	97.84%	100.0%	ERC	206	9,304	9,510	-	206
35	704	Employee Benefits	2.16%	97.84%	100.0%	ERC	220	9,947	10,167	-	220
36	720	Materials and Supplies	2.28%	97.72%	100.0%	ERC	178	7,604	7,782	-	178
37	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
38	736	Contractual Services - Other	2.16%	97.84%	100.0%	ERC	140	6,341	6,481	-	140
39	750	Transportation Expense	2.15%	97.85%	100.0%	ERC	9	404	412	-	9
40	767	Reg. Commission Exp. - Other	2.15%	97.85%	100.0%	ERC	242	11,047	11,289	-	242
41	770	Bad Debt Expense	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
42	775	Miscellaneous Expenses	2.16%	97.84%	100.0%	ERC	710	32,093	32,804	-	710
43							\$ 1,705	\$ 76,778	\$ 78,483	\$ -	\$ 1,705
Water Service Corp. Allocated State Expenses:											
44											
45	403	Depreciation Expenses	1.89%	98.11%	100.0%	ERC	\$ 6,818	\$ 354,510	\$ 361,328	\$ -	\$ 6,818
46	408	Taxes Other than Income	2.15%	97.85%	100.0%	ERC	8,328	379,276	387,605	-	8,328
47	701/703	Salaries	2.61%	97.39%	100.0%	ERC	584	21,770	22,354	-	584
48	704	Employee Benefits	2.17%	97.83%	100.0%	ERC	96	4,329	4,425	-	96
49	718	Chemicals	2.04%	97.96%	100.0%	ERC	1	24	25	-	1
50	720	Materials and Supplies	1.16%	98.84%	100.0%	ERC	235	19,975	20,210	-	235
51	732	Contractual Services - Accounting	0.00%	0.00%	0.0%	ERC	-	-	-	-	-
52	733	Contractual Services - Legal	2.16%	97.84%	100.0%	ERC	313	14,158	14,471	-	313
53	736	Contractual Services - Other	2.45%	97.55%	100.0%	ERC	425	16,955	17,380	-	425
54	742	Rental Equipment	0.00%	0.00%	0.0%	ERC	(1)	1	0	-	(1)
55	750	Transportation Expense	2.15%	97.85%	100.0%	ERC	11,721	533,141	544,862	-	11,721
56	767	Reg. Commission Exp. - Other	16.44%	83.56%	100.0%	ERC	1,160	5,899	7,059	-	1,160
57	770	Bad Debt Expense	2.21%	97.80%	100.0%	ERC	4	196	200	-	4
58	775	Miscellaneous Expenses	2.15%	97.85%	100.0%	ERC	11,760	534,310	546,070	-	11,760
59	759	Other Insurance	2.18%	97.82%	100.0%	ERC	1	66	68	-	1
60							\$ 41,447	\$ 1,884,609	\$ 1,926,056	\$ -	\$ 41,447

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Net Depreciation Expense - Wastewater
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Historic Projected
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission
 Schedule: B-14
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	-	2,419	2,419		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	10		10		
8	355.2 Power Generation Equipment	4	9	13		
9	360.2 Collection Sewers - Force	2,368	(4,715)	(2,347)		
10	361.2 Collection Sewers - Gravity	25,890	8,475	34,365		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	4,493	3,291	7,784		
13	364.2 Flow Measuring Devices			-		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment			-		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	12,714	(66)	12,648		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	5	13	17		
21	389.3 Other Plant & Misc. Equipment	52	93	146		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements		41,391	41,391		
25	380.4 Treatment & Disposal Equipment	13,556	9,344	22,900		
26	381.4 Plant Sewers	13		13		
27	382.4 Outfall Sewer Lines			-		
28	389.4 Other Plant & Misc. Equipment	58	161	220		
29	RECLAIMED WATER DISTRIBUTION PLANT					
30	366.6 Reuse Services			-		
31	367.6 Reuse Mtr/Installations			-		
32	374.6 Reuse Dist Reservoirs			-		
33	375.6 Reuse Trans. And Dist. System	1		1		
34	371.6 Pumping Equipment			-		
35	389.6 Other Plant & Misc Equipment			-		
36	GENERAL PLANT					
37	353.7 Land & Land Rights			-		
38	354.7 Structures & Improvements	44,930	(43,672)	1,257		
39	390.7 Office Furniture & Equipment	16,749	(3,322)	13,426		
40	391.7 Transportation Equipment	5,530	(650)	4,880		
41	392.7 Stores Equipment			-		
42	393.7 Tools, Shop & Garage Equipment	987	326	1,313		
43	394.7 Laboratory Equipment	132	68	200		
44	395.7 Power Operated Equipment			-		
45	396.7 Communication Equipment	1,797	(64)	1,733		
46	397.7 Miscellaneous Equipment			-		
47	398.5 Other Tangible Plant			-		
48	TOTAL	129,288	13,099	142,388		N/A
49	LESS: AMORTIZATION OF CIAC	(42,093)	(10,195)	(52,288)		
50						
51	NET DEPRECIATION EXPENSE - SEWER	\$ 87,195	\$ 2,905	\$ 90,100		N/A

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []
 Interim [] Final [X]

Schedule: B-15
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedules: B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	-	-	-	-	-
3	Allocation from UIF					
4	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax			-		-
8	Payroll Tax for addt'l budgeted salaries		-			-
9	Increase in RAFs associated with annualized water revenues	-		-	-	-
10	Total Test Year Adjustments	-	-	-	-	-
11						
12	Adjusted Test Year	-	-	-	-	-
13	RAF's Assoc. with Revenue Increase	-	-	-	-	-
14						
15	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
16						
17						
18	WASTEWATER					
19	Test Year	30,110	10,597	41,848	151	82,706
20	Allocation from UIF					
21	Test Year Per Books	\$ 30,110	\$ 10,597	\$ 41,848	\$ 151	\$ 82,706
22						
23	Adjustments to Test Year (Explain):					
24	Allocation from UIF			532	5	537
25	Adjust Salary Distribution		(146)			(146)
26	Increase in RAFs associated with annualized sewer	(1,167)				(1,167)
27	Total Test Year Adjustments	(1,167)	(146)	532	5	(776)
28						
29	Adjusted Test Year	28,943	10,451	42,380	156	81,930
30						
31	Increase in ad valorem tax per B-3			1,634		1,634
32	RAF's Assoc. with Revenue Increase	8,945	-	-	-	8,945
33	Total Adjustments for requested increases	8,945	-	1,634	-	10,579
34						
35	Total Balance	\$ 37,888	\$ 10,451	\$ 44,014	\$ 156	\$ 92,509

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Erin Povlich

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (21,838)	\$ 34,512	\$ 12,674		\$ 12,674
2							
3	Deferred Income Tax Expense	C-5	11,966	(1,575)	10,391		10,391
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (9,872)	\$ 32,937	\$ 23,065	\$ -	\$ 23,065

Supporting Schedules: C-2, C-5, C-8, C-9

State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Longwood

Docket No.: 090381-SU

Test Year Ended: December 31, 2008

Interim [] Final [X]

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-2

Page 1 of 1

Preparer: Erin Povich

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 33,200	\$ (6,706)	\$ 26,494	\$ 117,608	\$ 144,102
2	(9,872)	(38,020)	(47,892)	70,957	23,065
3					
4	23,328	(44,726)	(21,398)	188,565	167,167
5	75,579	66,651	142,230		142,230
6					
7	(52,251)	(111,377)	(163,628)	188,565	24,937
8					
9	Schedule M Adjustments:				
10	2,769	-	2,769		2,769
11	(31,802)	4,186	(27,616)		(27,616)
12	17,056		17,056		17,056
13					
14	(11,977)	4,186	(7,791)	-	(7,791)
15					
16	(64,228)	(107,192)	(171,419)	188,565	17,146
17					
18					
19	(64,228)	(107,192)	(171,419)	188,565	17,146
20	(3,533)	(5,896)	(9,428)	10,371	943
21	3,533	5,896	9,429		9,429
22					
23					
24	-	-	-	10,371	10,372
25					
26	(64,228)	(107,192)	(171,419)	178,194	6,774
27	0.34	0.34	0.34	0.34	0.34
28	(21,838)	(36,445)	(58,283)	60,586	2,303
29					
30					
31					
32	(21,838)	(36,445)	(58,283)	60,586	2,303
33					
34	Summary:				
35	-	-	-	10,371	10,371
36	(21,838)	(36,445)	(58,283)	60,586	2,303
37					
38	\$ (21,838)	\$ (36,445)	\$ (58,283)	\$ 70,957	\$ 12,674
39					
40					
41	Recap Schedules: C-1				
42					
43					
44	¹ Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.				

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Erln Povich

Company: Utilities, Inc. of Longwood

Docket No.: 090381-SU

Test Year Ended: December 31, 2008

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Wastewater
1	Interest on Long-Term Debt	\$ -		\$ -	\$ -
2					
3	Amortization of Debt Premium,				
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	1,636		1,636	1,636
7					
8	Other Interest Expense - Intercompany	73,943	66,651	140,595	140,595
9					
10	AFUDC	-		-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 75,579	\$ 66,651	\$ 142,230	\$ 142,230
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20				Total Weighted Cost	Debt Only Weighted Cost
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				
37					
38	Recap Schedules: C-2				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008
Historic Projected

Schedule: C-4
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Interest During Construction	\$ (2,769)		\$ (2,769)	\$ (2,769)

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Historic Projected

Schedule: C-5
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustment	Utility Adjusted	Adjustment	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 108,767	\$ -	\$ 108,767		\$ 108,767
3	Book Depreciation and Amortization	87,195	2,905	90,100		90,100
4						
5	Difference	21,572	(2,905)	18,667	-	18,667
6						
7	Other Timing Differences (Itemize):					
8						
9	Deferred Maintenance - CY Additions	(111)		(111)		(111)
10	Deferred Maintenance - CY Amortization	(10,374)	(1,186)	(11,560)		(11,560)
11	Deferred Rate Case - CY Amortization	(95)	(95)	(190)		(190)
12	Deferred Rate Case - CY Additions			-		-
13	Deferred - Other ¹	20,810		20,810		20,810
14						
15	Total Timing Differences (To C-2)	31,802	(4,186)	27,616	-	27,616
16						
17	State Tax Rate	0.055	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	1,749	(230)	1,519	-	1,519
19						
20	Total State Tax Deferred	1,749	(230)	1,519	-	1,519
21						
22	Timing Differences For Federal Deferred Taxes (Line 15 - 20)					
23	Federal Tax Rate	30,053	(3,956)	26,097	-	26,097
24	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
25						
26	Federal Deferred Taxes (Line 23 x Line 24)	10,217	(1,345)	8,872		8,872
27	Add: State Deferred Taxes (Line 20)	1,749	(230)	1,519	-	1,519
28						
	Total Deferred Tax Expense (To C-1)	\$ 11,966	\$ (1,575)	\$ 10,391	\$ -	\$ 10,391

¹ The Deferred-Other item of \$20,810 is due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

Supporting Schedules: None
 Recap Schedules: C-2

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	1995	(40)	(231)	(271)	-	-	-	(210)	(16,827)	(17,037)
2	1996	82	481	563	-	-	-	(456)	(58,623)	(59,079)
3	1997	73	421	494	-	-	-	(1,407)	(96,897)	(98,304)
4	1998	67	389	456	-	-	-	(1,291)	(126,477)	(127,768)
5	1999	62	360	422	-	-	-	(939)	(151,714)	(152,653)
6	2000	57	333	390	-	-	-	(571)	(171,628)	(172,199)
7	2001	53	308	361	29	170	199	(44)	(184,672)	(184,716)
8	2002	49	284	333	28	167	195	84	(204,913)	(204,829)
9	2003	46	263	309	255	1,493	1,748	43	(228,598)	(228,555)
10	2004	43	242	285	273	1,596	1,869	(3,361)	(269,321)	(272,682)
11	2005	40	221	261	483	2,818	3,301	(5,048)	(286,212)	(291,260)
12	2006	40	221	261	483	2,818	3,301	(7,515)	(301,291)	(308,806)
13	2007	40	221	261	483	2,818	3,301	(7,407)	(303,047)	(310,454)
14	2008	40	221	261	483	2,818	3,301	(9,204)	(313,470)	(322,674)
15										
16										
17										
18										
19										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
		State	Federal	Total	State	Federal	Total			
21	1995	-	-	-	(170)	(995)	(1,165)			
22	1996	-	-	-	(538)	(3,146)	(3,684)			
23	1997	(5)	(31)	(36)	(1,475)	(8,622)	(10,097)			
24	1998	(40)	(237)	(277)	(1,318)	(7,702)	(9,020)			
25	1999	-	-	-	(1,001)	(5,909)	(6,910)			
26	2000	-	-	-	(628)	(3,670)	(4,298)			
27	2001	-	-	-	(126)	(740)	(866)			
28	2002	6	(36)	(30)	1	1	2			
29	2003	-	-	-	(258)	(1,512)	(1,770)			
30	2004	(1,204)	-	(1,204)	(2,473)	(14,452)	(16,925)			
31	2005	(1,204)	(7,035)	(8,239)	(1,903)	(11,121)	(13,024)			
32	2006	(2,130)	(12,443)	(14,573)	(1,333)	(7,790)	(9,123)			
33	2007	(42)	(245)	(287)	(763)	(4,459)	(5,222)			
34	2008	-	-	-	(186)	(1,090)	(1,276)			
35										
36										
37										
38										
39										
Line No.	Year	Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
		State	Federal	Total	State	Federal	Total			
41	1995	-	(2,449)	(2,449)	-	(13,152)	(13,152)			
42	1996	-	(9,838)	(9,838)	-	(46,120)	(46,120)			
43	1997	-	(17,227)	(17,227)	-	(71,438)	(71,438)			
44	1998	-	(24,616)	(24,616)	-	(94,311)	(94,311)			
45	1999	-	(32,005)	(32,005)	-	(114,160)	(114,160)			
46	2000	-	(36,945)	(36,945)	-	(131,346)	(131,346)			
47	2001	-	(36,945)	(36,945)	-	(147,465)	(147,465)			
48	2002	-	(36,945)	(36,945)	-	(168,384)	(168,384)			
49	2003	-	(36,945)	(36,945)	-	(191,897)	(191,897)			
50	2004	-	(36,945)	(36,945)	-	(219,762)	(219,762)			
51	2005	-	(36,945)	(36,945)	(2,464)	(234,150)	(236,614)			
52	2006	-	(36,945)	(36,945)	(4,575)	(247,152)	(251,727)			
53	2007	-	(36,945)	(36,945)	(7,125)	(264,437)	(271,562)			
54	2008	-	(36,945)	(36,945)	(9,541)	(278,474)	(288,015)			

(1) ADIT Include allocation adjustments of \$872 for FY 2007 and \$(254) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 190.2011 Deferred Tax Debits- Tap Fees						Account No. 190.2012 Deferred Tax Debits- Tap Fees					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1995					(40)					
2	1996	(40)	122			82					
3	1997	82	(9)			73					
4	1998	73	(6)			67					
5	1999	67	(5)			62					
6	2000	62	(5)			57					
7	2001	57	(4)			53		29			29
8	2002	53	(4)			49	29	(1)			28
9	2003	49	(3)			46	28	227			255
10	2004	46	(3)			43	255	(6)	24		273
11	2005	43	(3)			40	273	(10)	220		483
12	2006	40				40	483				483
13	2007	40				40	483				483
14	2008	40				40	483				483
15											
16											
17											
18											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
22	1995									(170)	
23	1996	-				(170)	(368)			(538)	
24	1997	-	-5		(5)	(538)	(937)			(1,475)	
25	1998	(5)	-35		(40)	(1,475)	157			(1,318)	
26	1999	(40)	40		-	(1,318)	317			(1,001)	
27	2000	-	0		-	(1,001)	373			(628)	
28	2001	-	0		-	(628)	502			(126)	
29	2002	-	6		6	(126)	127			1	
30	2003	6	(6)		-	1	(259)			(258)	
31	2004	-	(1,204)		(1,204)	(258)	(2,542)	327		(2,473)	
32	2005	(1,204)			(1,204)	(2,473)		570		(1,903)	
33	2006	(1,204)	(926)		(2,130)	(1,903)		570		(1,333)	
34	2007	(2,130)	(640)		2,728	(1,333)		570		(763)	
35	2008	(42)			42	(763)		577		(186)	
36											
37											
38											
39											
Account No. 190.2024 Deferred T St Tax - Org						Account No. 190.2031 Deferred Tax Credits- Depreciation					
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
43	1995										
44	1996	-			-						
45	1997	-			-						
46	1998	-			-						
47	1999	-			-						
48	2000	-			-						
49	2001	-			-						
50	2002	-			-						
51	2003	-			-						
52	2004	-			-						
53	2005	-			-		(2,477)		13	(2,464)	
54	2006	-			-	(2,464)	(2,645)	534		(4,575)	
55	2007	-			-	(4,575)	(2,541)	10	(19)	(7,125)	
56	2008	-			-	(7,125)	(2,368)		(48)	(9,541)	

Supporting Schedules: None
 Recap Schedules: C-6

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees					Account No. 190.1012 Deferred Tax Debits- Tap Fees				
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
1	1995					(231)				
2	1996	(231)	712			481				
3	1997	481	(60)			421				
4	1998	421	(32)			389				
5	1999	389	(29)			360				
6	2000	360	(27)			333				
7	2001	333	(25)			308		170		170
8	2002	308	(24)			284	170	(3)		167
9	2003	284	(21)			263	167	1,326		1,493
10	2004	263	(21)			242	1,493	(34)	137	1,596
11	2005	242	(21)			221	1,596	(63)	1285	2,818
12	2006	221				221	2,818			2,818
13	2007	221				221	2,818			2,818
14	2008	221				221	2,818			2,818
15										
16										
17										
18										
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee				
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
19	1995									(995)
20	1996	-				-	(995)	(2,151)		(3,146)
21	1997	-	(31)			(31)	(3,146)	(5,476)		(8,622)
22	1998	(31)	(206)			(237)	(8,622)	920		(7,702)
23	1999	(237)	237			-	(7,702)	1,793		(5,909)
24	2000	-				-	(5,909)	2,239		(3,670)
25	2001	-				-	(3,670)	2,930		(740)
26	2002	-	(36)			(36)	(740)	741		1
27	2003	(36)	36			-	1	(1,513)		(1,512)
28	2004	-				-	(1,512)	(14,851)	1,911	(14,452)
29	2005	-	(7,035)			(7,035)	(14,452)	3,331		(11,121)
30	2006	(7,035)	(5,408)			(12,443)	(11,121)	3,331		(7,790)
31	2007	(12,443)	(3,738)	15,936		(245)	(7,790)	3,331		(4,459)
32	2008	(245)		245		-	(4,459)	3,369		(1,090)
33										
34										
35										
36										
37										
38										
39										
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depr				
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)
40	1995					(2,449)				(13,152)
41	1996	(2,449)	(7,389)			(9,838)	(13,152)	(32,968)		(46,120)
42	1997	(9,838)	(7,389)			(17,227)	(46,120)	(25,318)		(71,438)
43	1998	(17,227)	(7,389)			(24,616)	(71,438)	(22,873)		(94,311)
44	1999	(24,616)	(7,389)			(32,005)	(94,311)	(19,849)		(114,160)
45	2000	(32,005)	(4,940)			(36,945)	(114,160)	(17,186)		(131,346)
46	2001	(36,945)				(36,945)	(131,346)	(16,119)		(147,465)
47	2002	(36,945)				(36,945)	(147,465)	(20,919)		(168,384)
48	2003	(36,945)				(36,945)	(168,384)	(23,513)		(191,897)
49	2004	(36,945)				(36,945)	(191,897)	(27,865)		(219,762)
50	2005	(36,945)				(36,945)	(219,762)	(14,472)	84	(234,150)
51	2006	(36,945)				(36,945)	(234,150)	(15,451)	2,449	(247,152)
52	2007	(36,945)				(36,945)	(247,152)	(18,290)	114	(264,437)
53	2008	(36,945)				(36,945)	(264,437)	(13,831)	(206)	(278,474)

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Docket No.: 090381-SU

Test Year Ended: December 31, 2008

Schedule: C-7

Page 1 of 1

Preparer: Erin Povich

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: C-8
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1					
2	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including				
3	Utilities Inc of Longwood, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 8.				

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Schedule: C-9

Docket No.: 090381-SU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

**Line
No.**

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: C-10
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

1	What tax years are currently open with the Internal Revenue Service?	None
2		
3	Is the treatment of customer deposits at issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No

Schedule of Requested Cost of Capital
Simple Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: D90381-SU
Test Year Ended: December 31, 2008
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Dan Cieclerski

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/2008	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt ¹		818,953	40.294%	6.65%	2.68%
2	Short Term Debt ¹		148,410	7.302%	5.23%	0.38%
3	Preferred Stock ¹		-	0.000%	0.00%	0.00%
4	Common Equity ^{1,2}		719,114	35.381%	11.13%	3.94%
5	Customer Deposits		29,428	1.448%	6.00%	0.09%
6	Tax Credits - Zero Cost		-	0.000%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.000%	0.00%	0.00%
8	Accumulated Deferred Income Tax		316,564	15.575%	0.00%	0.00%
9	Other (Explain)		-	0.000%	0.00%	0.00%
10						
11	Total		2,032,469	100.00%		7.09%

Notes:

¹ Long term debt, short term debt, preferred stock, and common equity are actual for Longwood's parent, Utilities, Inc.

² The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-09-0006-PCO- WS.

Supporting Schedules: D-2
Recap Schedules: A-2

Reconciliation of Capital Structure to Requested Rate Base
Simple Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a reconciliation of the simple average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) (6) Reconciliation Adjustments		(7)
		12/31/2007 Balance	12/31/2008 Balance	Simple Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/2008
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,181,047)	48.56%	818,953
2	Short Term Debt	15,500,000	49,775,000	32,637,500	(32,489,090)	8.80%	148,410
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	158,372,419	157,737,014	158,054,717	(157,335,603)	42.64%	719,114
5	Customer Deposits	33,043	25,813	29,428	-	n/a	29,428
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	310,454 (1)	322,674 (1)	316,564	-	n/a	316,564
9	Other (Explain)	-	-	-	-	0.00%	-
10							
11	Total	<u>354,215,916</u>	<u>387,860,501</u>	<u>371,038,209</u>	<u>(369,005,740)</u>	<u>100.00%</u>	<u>2,032,469</u>

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Longwood's parent company, Utilities, Inc.

(1) ADIT include allocation adjustments of \$872 for FY 2007 and \$(254) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SJ
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule D-3
 Page 1 of 1

Preparer: Dan Gocienski

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date	(4) Call Provision, Special Restriction	(5) Principal Amount Sold (Face Value)	(6) Principal Amount Outstanding	(7) Discount or Premium on Principal Amount Sold	(8) Discount or Premium Associated with Column (5)	(9) Issuing Expense Associated with Column (4)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend on Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1	Not applicable.											

Note: Preferred stock is actual for Longwood's parent company, Utilities, Inc.

Recap Schedules: D-2

Simple Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Schedule D-4
 Page 1 of 1

Preparer: Dan Cieclerski

Explanation: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	
Line No.	Lender	Total Interest Expense	Maturity Date	Simple Average Amount Outstanding 12/31/08	Effective Cost Rate
1	Chase	1,706,286	Revolving LOC	32,637,500	5.23%
2					
3	Total	1,706,286		32,637,500	5.23%

Note: Short term debt is actual for Longwood's parent company, Utilities, Inc.

Recap Schedules: D-2

Cost of Long Term Debt
Simple Average Balance

Company: Utilities, Inc. of Longwood
Docket No.: D90381-SU
Test Year Ended: December 31, 2008
Interim [] Final [x]
Historical [x] Projected []

Florida Public Service Commission

Schedule D-5
Page 1 of 1

Preparer: Dan Ciecielski

Explanation: Provide the specified data on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Simple Average Principal Amount Outstanding	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate ((11)/(4)-(6)-(7))
1	6.58% note, due in	7/19/06-	\$180,000,000	\$180,000,000	-	-	-	-	-	-	-	-
2	Installments beginning 2017	7/19/2035					1,168,840	-	42,434	11,844,000	11,886,434	6.65%
3												
4												
5	Total		180,000,000	180,000,000	-	-	1,168,840	-	42,434	11,844,000	11,886,434	6.65%

Note: Long term debt is actual for Longwood's parent company, Utilities, Inc.

Supporting Schedules: None
Recap Schedules: D-2

Cost of Variable Rate Long Term Debt
Simple Average Balance

Company: UTILITIES, Inc. of Longwood
 Docket No.: 090382-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule 0-6
Page 1 of 1

Prepared: Don Claesens

Explanation: Provide the specified data on variable cost long term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Simple Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Basis of Variable Rate (i.e. Prime + 2%)	(12) Interest Cost (Coupon Rate x Column (4))	(13) Total Interest Cost (8)+(9)+(10)	(14) Effective Cost Rate (13)/((4)-(6)-(7))
1	Not Applicable.												

Note: Variable rate long term debt is actual for Longwood's parent company, UTILITIES, Inc.

Supporting Schedules: None
 Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a schedule of customer deposits on a Simple average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/2007				\$ 33,043
2	12/31/2008				25,813
3					
4				Simple Average	\$ 29,428

Recap Schedules: A-19, D-2

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Schedule: E-1

Docket No.: 090381-SU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Water or Sewer

Interim Final

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1)		(2)	(3)	(4)	(5)
	Bill Code	Class/Meter Size		Test Year Rates Effective 8/30/07	Present Rates Effective 12/23/08	Proposed Rates BFC
1		Residential				
2						
3	64821	5/8" x 3/4"		\$34.52	\$34.98	\$39.09
4						
5		Gallorage Charge per 1,000 Gallons		\$0.00	\$0.00	
6		10,000 (Max) gallons				
7						
8						
9		General Service				
10	64829	5/8"		\$15.14	\$15.34	\$17.14
11	64830	1"		\$37.83	\$38.34	\$42.85
12	64832	1-1/2"		\$75.67	\$76.68	\$85.71
13	64833	2"		\$121.06	\$122.69	\$137.14
14	64834	3"		\$242.14	\$245.38	\$257.13
15						
16		Gallorage Charge per 1,000 Gallons		\$2.79	\$2.83	\$3.57

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Longwood

Docket No.:

Test Year Ended: December 31, 2008

Interim Final

Water Sewer

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Florida Public Service Commission

Schedule E-2

Page 1 of 1

Preparer: Erin Povich

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	BIR Code	Class/Meter Size	Total Bills 2008	Adjustment	Adjusted Bills 2008	Gallons (000's) 2008	Rates Effective 8.30.07	Adjusted Test Year Revenue 2008	Present Rates Effective 12.23.08	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
1		Residential - Base Charge										
2	64821	5/8" Residential (Note 1)	20,375	(1,544)	18,831		\$34.52	\$650,046.12	34.98	\$658,708.38	39.09	\$736,084.96
3		2008 Unbilled connections (Note 2)		840	840						39.09	32,834.76
4		Total Residential Service Base Facility Charges	<u>20,375</u>	<u>(704)</u>	<u>19,671</u>			<u>\$650,046.12</u>		<u>\$658,708.38</u>		<u>\$768,919.72</u>
5		Consumption Charge (per 1,000 Gallons)										
6	64821	5/8" Residential					\$0.00	\$0.00	0.00	\$0.00	0.00	\$0.00
7		Total Residential Service Billable Consumption				<u>0</u>		<u>\$0.00</u>		<u>\$0.00</u>		<u>\$0.00</u>
8												
9		Total Residential Service	<u>20,375</u>		<u>19,671</u>	<u>0</u>		<u>\$650,046.12</u>		<u>\$658,708.38</u>		<u>\$768,919.72</u>
10		Average Residential Bill						<u>\$31.90</u>		<u>\$32.33</u>		<u>\$37.74</u>
11												
12		General Service - Base Charge										
13	64829	5/8" Multi Residential	704		704		\$15.14	\$10,658.56	15.34	\$10,799.36	17.14	\$12,067.95
14	64830	1" Multi Residential	120		120		\$37.83	4,539.60	38.34	4,600.80	42.85	5,142.59
15	34832	1.5" Multi Residential	94		94		\$75.67	7,112.98	76.68	7,207.92	85.71	8,056.73
16	64833	2" Multi Residential	24		24		\$121.06	2,905.44	122.69	2,944.56	137.14	3,291.26
17	64834	3" Multi Residential	48		48		\$242.14	11,622.72	245.38	11,778.24	257.13	12,342.22
18		Total General Service Base Facility Charges	<u>990</u>		<u>990</u>			<u>\$36,839.30</u>		<u>\$37,330.88</u>		<u>\$40,900.75</u>
19		Consumption Charge (per 1,000 Gallons)										
20	64829	5/8" Multi Residential				5,130	\$2.79	\$14,312.70	2.83	\$14,517.90	3.57	\$18,289.99
21	64830	1" Multi Residential				3,270	\$2.79	9,123.30	2.83	9,254.10	3.57	11,658.53
22	34832	1.5" Multi Residential				3,623	\$2.79	10,108.17	2.83	10,253.09	3.57	12,917.08
23	64833	2" Multi Residential				2,022	\$2.79	5,641.38	2.83	5,722.26	3.57	7,209.04
24	64834	3" Multi Residential				16,049	\$2.79	44,776.71	2.83	45,418.67	3.57	57,219.50
25		Total General Service Consumption				<u>30,094</u>		<u>\$83,962.26</u>		<u>\$85,166.02</u>		<u>\$107,294.14</u>
26												
27		Total General Service	<u>990</u>		<u>990</u>	<u>30,094</u>		<u>\$120,801.56</u>		<u>\$122,496.90</u>		<u>\$148,194.89</u>
28		Average General Service Bill						<u>\$122.02</u>		<u>\$123.73</u>		<u>\$149.69</u>
29												
30		Miscellaneous Revenues						\$2,465.00		\$2,465.00		\$2,465.00
31		Miscellaneous Rents from Sewer Property						\$17,658.75		\$17,658.75		\$17,658.75
32		Total Other Revenues						<u>\$20,123.75</u>		<u>\$20,123.75</u>		<u>\$20,123.75</u>
33												
34		Test Year Accruals						(\$62,411.00)		(\$62,411.00)		\$0.00
35		Forfeited Discounts						5,877.00		5,877.00		5,877.00
36		Adjusted Test Year / Annualized / Proposed Revenues						<u>\$794,437.43</u>		<u>\$744,795.03</u>		<u>\$943,115.35</u>
37		Total Per Books (including accruals)										
38		Adjustment to include Rents from Wastewater Property						\$770,736.28				
39		Adjustments to remove 13th month billings (Note 1)						\$17,658.75				
40		Adjusted Total Per books (including accruals)						<u>(\$53,295.42)</u>				
41		Difference						\$735,099.61		\$735,099.61		\$744,795.03
42		Percentage						(\$662.18)		\$9,695.42		\$198,320.32
43								-0.09%				
44												
45		Note 1: In June, 2008 the billing system was changed. Because of that, two bills went out in July for some customers, on 7/10 and 7/31.										
46		In order to correctly reflect the number of bills for a 12 month test year, an adjustment removing the 13th month of billing (December) has been included.										
47		Note 2: When the Company switched its billing system, it inadvertently did not transfer 70 flat rate customers. The problem has been resolved.										

Customer Monthly Billing Schedule
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Water [x] or Sewer [x]

Florida Public Service Commission
 Schedule E-3
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide a schedule of monthly customers billed or served by class.
 WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January, 2008						
2	February, 2008						
3	March, 2008						
4	April, 2008						
5	May, 2008						
6	June, 2008						
7	July, 2008						
8	August, 2008						
9	September, 2008						
10	October, 2008						
11	November, 2008						
12	December, 2008						
13							
14	Total						

WASTEWATER

Line No.	Month/ Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
15	January, 2008	1,593		84			1,677
16	February, 2008	1,579		82			1,661
17	March, 2008	1,596		83			1,679
18	April, 2008	1,576		84			1,660
19	May, 2008	1,582		85			1,667
20	June, 2008	1,563		79			1,642
21	July, 2008	3,114		139			3,253
22	August, 2008	1,559		64			1,623
23	September, 2008	1,558		44			1,602
24	October, 2008	1,557		156			1,713
25	November, 2008	1,554		7			1,561
26	December, 2008	(1)		83			83
27							
28	Total	18,831		990			19,821

(1) In June, 2008 the billing system was changed. Because of that, two bills went out in July for some residential customers, on 7/10 and 7/31. In order to correctly reflect the number of bills for a 12 month test year, an adjustment removing the 13th month of billing (December) has been included.

Miscellaneous Service Charges

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Florida Public Service Commission

Schedule E-4
 Page 1 of 1

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
2					
3	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
4					
5	Violation Reconnection Fee	Actual Cost*	Actual Cost*	Actual Cost*	Actual Cost*
6					
7	Premises Visit Fee (in lieu of disconnection)	\$ 10.00	\$ 10.00	N/A	N/A
8					
9	Premises Visit	N/A	N/A	\$ 21.00	\$ 42.00
10					
11	* Actual cost equals the total cost incurred for services.				
12					
13	The proposed changes in the above fees mirrors the charges allowed in the Lake Utility Services, Inc. last docket no. 070693-WS;				
14	Order No: PSC-09-0101-PAA-WS, with a minor change in the wording of "Premises Visit (in lieu of disconnection)" to "Premises Visit,"				
15	which has been changed in accordance with Utilities, Inc. of Pennbrooke's 2006 rate case from Docket No. 060261-WS;				
16	in Order No. PSC-07-0088-PAA-WS.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 1 of 1

Preparer: Erin Povich

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,860	\$ -	\$ -		\$ 605	\$ 2,465
2						
3	Other Charges as follows:					
4	Miscellaneous Service Revenues					
5	NSF Check Charge					
6	Cut-Off Charge					
7						
8	Total					
					\$ 605	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule E-6
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
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Utilities, Inc. of Longwood is a sewer only utility; therefore this schedule is not applicable.

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Schedule: E-7

Docket No.: 090381-SU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Interim Final

Historical Projected

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
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Utilities, Inc. of Longwood is a sewer only utility; therefore this schedule is not applicable.

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Schedule: E-8

Docket No.: 090381-SU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		Utilities Inc of Longwood does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule: E-9
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
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Utilities Inc of Longwood does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.

Service Availability Charges Schedule
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Florida Public Service Commission
 Schedule E-10
 Page 1 of 1

Preparer: Erin Povich

Water Sewer

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
 If no change is proposed, then this schedule is not required.

Line No.	Type Charge	(1)	(2)	(3)	(4)	(5)
		Present Charges	Water Proposed Charges	Sewer Proposed Charges	Present Charges	Proposed Charges

1 Utilities Inc of Longwood is not proposing a change to its present service availability charges; therefore this schedule is not applicable.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008
Water or Sewer
Historic or Projected

Schedule: E-11
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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1 Utilities, Inc. of Longwood does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Erin Povich

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity

Line No.

1 Utilities, Inc. of Longwood does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this schedule is not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Erin Povich

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Utilities Inc of Longwood is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Water [] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: Erin Povich

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
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1

The billing analysis is contained in Volume II

Gallons of Wastewater Treated
 In Thousands of Gallons
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Florida Public Service Commission
 Schedule F-2
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to the DEP.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Longwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08	11.531				11.531	0.000
Feb-08	10.609				10.609	0.000
Mar-08	11.569				11.569	0.000
Apr-08	11.457				11.457	0.000
May-08	11.398				11.398	0.000
Jun-08	10.697				10.697	0.000
Jul-08	12.146				12.146	0.000
Aug-08	15.754				15.754	0.000
Sep-08	17.534				17.534	0.000
Oct-08	14.330				14.330	0.000
Nov-08	11.859				11.859	0.000
Dec-08	11.484				11.484	0.000
Total	150.368				150.368	0.000

(Above data in millions of gallons)

NOTE: Re Reconciliation of Schedules: This is a wastewater only utility. Water is supplied to Longwood's customers by the City of Longwood. Residential wastewater service is billed flat rate. There are no meter readings available to the Utility for the water consumed by residential customers or for wastewater billed to residential customers. Wastewater service to general service customers is billed on a gallonage basis. The water gallons used by general service customers is provided to the Utility by the City of Longwood. Therefore, there are no records of total water used by wastewater customers. Regardless, Water sold per the E-2 and F-10 schedules can never be reconciled to wastewater treated per F-2. The difference between them can be evaluated as is done on F-6.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Schedule F-4
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
1. Plant Capacity (AADF)		500,000
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
DEP Permitted Capacity		470,000
"The flows to the [treatment] facility are limited to 0.470 MGD, the permitted capacity of the reuse system."		
2. Annual Average Daily Flow		410,840

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule F-6
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical and the projected test year (if applicable).

Recap Schedules: A-6,A-10,B-14

1	(A)	Used and useful flow, GPD (AADF)		<u>410,840</u>
2	(B)	Less: Excess I&I (see Note 1)		0.00
3	(C)	Plus: Property needed for post test year period (See F-8)		<u>0</u>
4	(E)	Permitted capacity (see Note)		<u>470,000</u>
5	(F)	Used and useful percentage		<u>87.41%</u>
6		System essentially built out (F-7),	Use	<u>100.00%</u>
7	(G)	Non-used and useful percentage		<u>12.59%</u>
8		System essentially built out (F-7),	Use	<u>0.00%</u>

Note 1: Residential customers are billed on flat rate basis. Metered water amounts are not available, but GS flows are. If the difference is assumed to be residential plus I/I, then the returned flows can be assumed to be 100%. A check on the reasonableness of flows is as follows:

Treated wastewater flows (from F-2)	150,367,500 gallons
Less: GS Flows (from F-10)	<u>30,094,000</u>
Remaining = residential + I/I	120,273,500
B/E Average TY residential customers (from F-10)	1,573 customers
Average gpd per residential customer, incl I/I	209 gpd/cust

This system was severely impacted by the hurricane season (including TS Fay in August). This is evident from the increased flows for August through October. The 210 gpd/cust includes those flows. Taking this into consideration, there is no evidence of excessive I&I on the system.

Note 2: Although the permitted capacity of the treatment plant is 500,000 gpd, it is specifically limited in the permit to the 470,000 gpd capacity of the reuse system. The reuse system cannot be expanded on the plant site and there is presently no economically viable alternative for expansion. The economies of scale for a plant of this nature are such that a standard 500,000 gpd plant would likely have been constructed even if it was known at time of construction that the reuse system would be limited to 470,000 gpd. The 470,000 gpd disposal capacity is based on an analysis of the pond site's percolation capacity, soils, loading records, hydro-geology, location and depth of confining layers, etc. It is anticipated that by properly operating and maintaining the RIB's the capacity should be adequate to serve the certificated area.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008

Schedule F-7
Page 1 of 1
Preparer: F. Seidman

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Wastewater Collection System

The collection system serves 16 separate, but contiguous, subdivisions. These subdivisions are essentially built out. The collection system is considered 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Schedule F-8

Docket No.: 090381-SU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: F. Seidman

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Not required. System essentially built out. See F-7 & F-10.

Equivalent Residential Connections - Wastewater
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008

Florida Public Service Commission
 Schedule F-10
 Page 1 of 1
 Preparer: F. Seidman

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	Total GS Gallons Sold	(7)	(8)	(9)
	Year	Beginning	SFR Customers Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)		Total GS Gallons Sold	Total GS Gallons Sold	Total ERCs (7)/(6)
1	2004	1,613	1,589	-	Not Available Flat Rate	Unknown	32,495,870		Unknown	-
2	2005	1,589	1,613	1,601	No Readings	Unknown	31,302,794	31,302,794	Unknown	-
3	2006	1,613	1,596	1,605		Unknown	31,901,821	31,901,821	Unknown	1.91%
4	2007	1,596	1,591	1,594		Unknown	30,975,309	30,975,309	Unknown	-2.90%
5	2008	1,591	1,554	1,573		Unknown	30,094,000	30,094,000	Unknown	-2.85%
						Average Growth Through 5-Year Period (Col. 8)				<u>-1.28%</u>

Regression Analysis per Rule 25-30.431(2)(C)

Constant:	32206704.5	X	Y	
X Coefficient:	-455289.4	1	31,302,794	Actual
R^2:	0.6069398	2	31,901,821	Actual
		3	30,975,309	Actual
		4	30,094,000	Actual
		5	29,930,258	Projected
		6	29,474,968	Projected
		7	29,019,679	Projected
		8	28,564,389	Projected
		9	28,109,100	Projected

NOTE: This is a wastewater only utility. Water is supplied to Longwood's customers by the City of Longwood. Residential wastewater service is billed flat rate. There are no meter readings available to the Utility for the water consumed by residential customers or for wastewater billed to residential customers. Without this information, this schedule cannot be completed as specified. Regardless, the residential service area is built out and the Utility claims no growth in that sector. Wastewater service to general service customers is billed on a gallonage basis. The water gallons used by general service customers is provided to the Utility by the City of Longwood. This schedule has been modified to reflect the historical and projected growth of general service consumption for purposes of determining the projected Increase in treated flows due to growth in the general service sector. GS growth has remained relatively flat in recent years.

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Interim [X] Final []
 Historic [] Projected [X]

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 3,634,524	\$ 61,644	\$ 3,696,168	A-6
2					
3	Utility Land & Land Rights	229,215	210 (A)	229,425	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	218,314	(218,314) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,896,917)	376,863	(1,520,054)	A-10
10					
11	Less: CIAC	(1,661,914)		(1,661,914)	A-12
12					
13	Accumulated Amortization of CIAC	1,264,556	(453,906)	810,650	A-14
14					
15	Acquisition Adjustments	87,728	(87,728)	-	A-3
16					
17	Accum. Amort. of Acq. Adjustments	14,005	(14,005)	-	A-3
18					
19	Advances For Construction	-			A-16
20					
21	Working Capital Allowance	-	88,078	88,078	A-3, A-17
22					
23	Total Rate Base	\$ 1,889,511	\$ (247,158)	\$ 1,642,353	

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(A) Utility Plant		
2	(1) Rate Base Allocations from Utilities Inc.		
3	353.7 Land / Land Rights		210
4	354.7 Structures & Improvements		23,007
5	355.2 Power Gen Equip Coll Plt		5
6	390.7 Office Furniture & Equipment		74,538
7	393.7 Tools, Shop & Garage Equipment		5,356
8	394.7 Laboratory Equipment		68
9	396.7 Communication Equipment		2,377
10	Total Rate Base Adjustments from Utilities Inc	\$	105,561
11			
12	(2) Reclassify Utility Plant in Service		
13	354.7 Structures & Improvements - Gen Plt		(1,342,602)
14	354.4 Structures & Improvements - Treatment Plt		1,342,602
15	354.2 Structures & Improvements - Collection Plant		(320)
16	354.3 Structures & Improvements - Lift Station		320
17	381.4 Plant Sewers		(869)
18	380.4 Treatment & Disposal		869
19	Total Adjustment to reclassify UPIS		-
20			
21	(3) Reverse Prior Period Allocated UPIS		
22	390.7 Office Furniture & Equipment		(3,869)
23	398.7 Sewer Plant Allocated		(26,881)
24	Total Reversal of Prior Period Allocations		(30,750)
25			
26	(5) Adjustment to correct over allocation		
27	391.7 Transportation	\$	(12,957)
28			
29	Total Adjustments to Utility Plant in Service	\$	61,854
30	(B) Construction Work in Progress		
31	(1) Transfer Deferred Maintenance projects		
32	Percolation Pond Vegetation Removal closed on 4/1/2008		(25,800)
33	Grouting and Sealing of the Chlorine Contact Tank closed 1/1/08		(11,402)
34	Painting WWTP closed 1/1/08		(24,150)
35	(2) To remove from rate base average construction work in progress		(156,962)
36	Total Adjustments to Construction Work in Progress	\$	(218,314)
37	(C) Accumulated Depreciation		
38	(1) Rate Base Allocations from Utilities Inc.		
39	354.7 Structures & Improvements - Office & Gen Plant		(6,764)
40	390.7 Office Furniture & Equipment		(6,717)
41	393.7 Tools, Shop & Garage Equipment		(3,608)
42	394.7 Laboratory Equipment		(53)
43	396.7 Communication Equipment		(2,363)
44	Total Rate Base Adjustments from Utilities Inc	\$	(19,505)
45	(2) Reclassify Accumulated Depreciation		
46	354.7 Structures & Improvements - Gen Plt		778,374
47	354.4 Structures & Improvements - Treatment Plt		(778,374)
48	354.2 Structures & Improvements - Collection Plant		7
49	354.3 Structures & Improvements - Lift Station		(7)
50	381.4 Plant Sewers		8
51	380.4 Treatment & Disposal		(8)
52	Total Adjustments to reclassify Accumulation Depreciation		-

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Florida Public Service Commission
 Schedule: A-3 (Interim)
 Page 2 of 2
 Preparer: Kirsten E. Weeks

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(3) Commission Ordered Adjustments and corrections to Accum Depr		
2	351.1 Organization		58,414
3	354.3 Structures & Improvements - Lift Stations		(63,802)
4	354.4 Structures & Improvements - Treatment		205,607
5	354.7 Office Structures & Improvements		(2,415)
6	355.2 Power Generation Equipment - Coil Plant		(5)
7	360.2 Sewer Force Main		88,796
8	361.2 Sewer Gravity Mains / Manholes		279,905
9	363.2 Services to Customers		(43,009)
10	371.3 Pumping Equipment - Pump Plant		(27)
11	380.4 Sewer Lagoons		(27,456)
12	380.4 Treatment & Disposal - Treatment Plant		(123,828)
13	389.3 Other Pump Plant		(47)
14	389.4 Other Treatment Plant		(81)
15	390.7 Office Furniture & Equipment		808
16	393.7 Tools, Shop & Garage Equipment		(1,584)
17	394.7 Laboratory Equipment		(333)
18	396.7 Communication Equipment		(421)
19	Adjustments to Accumulated Depreciation per COA		<u>\$ 370,524</u>
20			
21	(4) Reverse Prior Period Allocated UPIS		
22	354.4 Structure & Improvements - Treatment		7,224
23	390.7 Office Furniture & Equipment		2,858
24	Total Reversal of Prior Period Allocations		<u>10,082</u>
25	(5) Adjustment to correct over allocation		
26	391.7 Transportation	\$	15,762
27			
28			
29	Total Adjustments to Accumulated Depreciation		<u>\$ 376,863</u>
30	(D) Accumulated Amortization CIAC		
31	(1) Commission Ordered Adjustments and corrections to Accum Amortization		
32	CIAC - Sewer Force Main		(58,057)
33	CIAC - Services to Customers		31,730
34	CIAC - Sewer Gravity Mains / Manholes		(127,689)
35	CIAC Accum Amortization - Lines	\$	<u>(154,016)</u>
36	CIAC - Structures & Improvements - Lift Stations		(13,743)
37	CIAC - Organization		(133,005)
38	CIAC - Structures & Improvements - Treatment		(228,400)
39	CIAC - Sewer Lagoons		(3,490)
40	CIAC - Treatment & Disposal - Treatment Plant		78,502
41	CIAC Accum Amortization - Property	\$	<u>(300,136)</u>
42	CIAC - Sewer Tap		246
43			
44	Total Adjustments to Accumulated Amortization - CIAC		<u>\$ (453,906)</u>
45			
46	(E) Remove Positive Acquisition Adjustment from Rate Base		
47	(1) Acquisition Adjustments		(87,728)
48	(2) Accum. Amort. of Acq. Adjustments		(14,005)
49			
50	(F) Working Capital		
51	Per Schedule A17	\$	<u>88,078</u>
52			
53	Total Adjustments to Rate Base		<u>\$ (247,158)</u>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 770,736	(\$28,406) (A)	\$ 742,330	\$ 123,367 (A)	\$ 865,697	B-4, B-3
2							
3	Operation & Maintenance	577,507	(33,473) (B)	544,034	(B)	544,034	B-6, B-3
4	Depreciation, net of CIAC Amort.	87,195	(5,309) (C)	81,886	(C)	81,886	B-14, B-3
5							
6	Amortization	-		0		-	B-3
7							
8	Taxes Other Than Income	82,706	716 (D)	83,423	5,552 (D)	88,975	B-15, B-3
9							
10	Provision for Income Taxes	(9,872)	5,151 (E)	(4,721)	44,335 (E)	39,614	C-1, B-3
11							
12	OPERATING EXPENSES	737,536	(32,915)	704,621	49,887	754,508	
13							
14	NET OPERATING INCOME	\$ 33,200	\$ 4,509	\$ 37,709	\$ 73,480	\$ 111,187	
15							
16							
17	RATE BASE	\$ 1,889,511	\$ (247,158)	\$ 1,642,353		\$ 1,642,353	
18							
19							
20							
21	RATE OF RETURN	1.76 %		2.30 %		6.77% %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Wastewater
1	(A) <u>Adjustments to Revenues</u>	
2	(1) Annualized Revenue	
3	Annualized water/sewer revenues per Schedule E-2	\$ 742,330.03
4	Test Year water/sewer revenues per Schedule E-2	735,099.61
	Adjustments to Annualize TY Revenues	\$ 7,230.42
1	(2) Adjustment to remove 13th month billing from Test Year Revenues	\$ (53,295.42)
2	(3) Reclassify Miscellaneous Income to Rents from Wastewater Property	\$ 17,658.75
3	Total Adjustment to Test Year Revenues	\$ (28,406.25)
4	(4) Revenue Increase	
5	Increase in revenue required by the Utility to realize	
6	6.77% rate of return	\$ 123,367.11
7		\$ 94,960.86
8	Total Adjustments to Revenues	\$ 94,960.86
9	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>	
10	(1) <u>General Expense Allocations from Utilities Inc.</u>	
11	(A) Operations & Maintenance Allocations	
12	Employee Pension & Benefits	43
13	Chemicals	(1)
14	Materials & Supplies	50
15	Contractual Services - Acct	18
16	Contractual Services - Legal	(299)
17	Contractual Services - Other	126
18	Rental of Equipment	1
19	Insurance Other	266
20	Reg Comm Exp - Other	(351)
21	Bad Debt Expense	(2)
22	Miscellaneous Expense	(470)
23	Total O & M Allocations from Utilities Inc.	\$ (618)
24	(2) Transfer Deferred Maintenance Expense from CWIP	
25	775 Def Maint Exp Painting WWTP	8,050
26	775 Def Maint Exp Perc Pond Vegetation Removal	3,870
27	775 Def Maint Exp Grouting & Sealing Chlor Tank	1,140
28	Total Deferred Maintenance Expenses	\$ 13,060
29	(3) Adjustment to correct 2008 Salary Distribution over-allocation and other related expenses	
30	701 Salary & Wages	(42,441)
31	704 Employee Pension & Benefits	(1,969)
32	750 Transportation Expense	1,394
33	Total O & M corrections to allocations	\$ (43,016)
34		
35	(4) Adjustment to correct 2008 Deferred Maintenance amortization	\$ 1,186
36	(5) Remove Purchase Sewage Treatment expense	\$ (1,084)
37	(6) Chemical expense adj for amounts booked incorrectly to Utilities, Inc. of Longwood	\$ (2,906)
38	(7) Remove prior period rate case amortization expense	\$ (95)
39		
40		
41	Total Adjustment to O & M Expenses	\$ (33,473)
42		
43	(C) <u>Adjust Depreciation Expense related to Adjustments to Plant in Service</u>	
44	(1) Commission Ordered Adjustments and corrections to depreciation rates:	
45	Organization	2,419
46	Structures & Improvements - Lift Stations	(66)
47	Power Generation Equipment - Coll Plant	9
48	Pumping Equipment - Pump Plant	13
49	Treatment & Disposal - Treatment Plant	6,897
50	Structures & Improvements - Treatment	(3,112)
51	Sewer Force Main	(222)
52	Services to Customers	(1,202)
53	Sewer Gravity Mains	(1,895)
54	Manholes	2,156
55	Sewer Lagoons	2,447
56	Other Pump Plant	93
57	Other Treatment Plant	161
58	Office Structures & Improvements	(13)
59	Office Furniture & Equipment	(70)
60	Laboratory Equipment	9
	Communication Equipment	(118)
	Adjustments to Depreciation Expenses per COA	\$ 7,506

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Longwood
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic or Projected
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 2 of 2
 Docket No.: 090381-SU
 Preparer: Kirsten E. Weeks

Line No.	Description	Water	Wastewater
1	(2) Allocate Depreciation Expense from Utilities Inc.		
2	354.7 Structures & Improvements		843
3	390.7 Office Furniture & Equipment		(3,252)
4	393.7 Tool, Shop & Misc Eqpt		326
5	394.7 Laboratory Equipment		60
6	396.7 Communication Equipment		54
7	Total allocation from Utilities, Inc.		<u>(1,970)</u>
8			
9	(3) Reclass Depreciation Expense		
10	354.7 Structures & Improvements		(44,503)
11	354.4 Structures & Improvements - Treatment		44,503
12	Total Reclassification of Depreciation Expense		<u>\$ -</u>
13			
14	(4) Commission Ordered Adjustments and corrections to amortization of CIAC:		
15	CIAC - Sewer Force Main		2,335
16	CIAC - Services to Customers		(1,844)
17	CIAC - Sewer Gravity Mains		2,752
18	CIAC - Manholes		<u>(4,165)</u>
19	CIAC Accum Amortization - Lines		(921)
20	CIAC - Structures & Improvements - Lift Stations		(497)
21	CIAC - Structures & Improvements - Treatment		(3,998)
22	CIAC - Sewer Lagoons		(1,318)
23	CIAC - Treatment & Disposal - Treatment Plant		<u>(3,272)</u>
24	CIAC Accum Amortization - Property		(9,085)
25	CIAC - Sewer Tap		(189)
26			
27	Total adjustment to CIAC Amortization		<u>(10,195)</u>
28			
29	(5) Adjust Depreciation Expense for over-allocation		
30	391.7 Transportation		(650)
31			
32	Total Adjustments required to Depreciation Expenses		<u>\$ (5,309)</u>
33			
34	(D) Taxes Other Than Income		
35	(1) Regulatory Assessment Fees		
36	(a) To adjust test year RAF's for annualized revenues		
37	RAF rate	\$	7,230
38	RAF Adjustment Required for Annualized Revenues		<u>0.045</u>
39		\$	325
40	(2) Adjust franchise taxes for allocations from Utilities Inc	\$	5
41	(3) Adjust real estate taxes for allocations from Utilities Inc		532
42	(4) Adjustments to correct allocations, annualization / increase Salary and related expenses	\$	(146)
43	Total Adjustments to Test Year	\$	<u>716</u>
44			
45			
46	(5) To adjust RAF's for requested revenues - Interim		
47	Total Revenue Increase Requested	\$	123,367
48	RAF rate		<u>0.045</u>
49	RAF Adjustment Required for Requested Revenues	\$	5,552
50			
51	Total Increase in Taxes Other Than Income	\$	<u>6,268</u>
52			
53	Provision for Income Taxes		
54	(E) (1) Adj to reflect O & M adjustments per C-2	\$	3,635
55			
56	(2) Adj to Deferred Income Taxes per C-5	\$	1,516
57			
58	(3) Adj to income taxes for requested increase per C-2 (I)	\$	44,335
59			
60	Total Adjustment to Provision for Income Taxes	\$	<u>49,486</u>

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic [] or Projected [X]
 Interim [X] Final []

Schedule: B-15 (Interim)
 Page 1 of 1
 Preparer: Kirsten E. Weeks
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year					
3	Allocation from UIF					-
4	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3					-
8	Payroll Tax for add'l budgeted salaries					-
9	Increase in RAFs associated with annualized water revenues per B-3					-
10	Total Test Year Adjustments	-	-	-	-	-
11						
12	Adjusted Test Year	-	-	-	-	-
13	RAFs Assoc. with Revenue Increase					-
14						
15	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
16						
17						
18	WASTEWATER					
19	Test Year	30,110	10,597	41,848	151	82,706
20	Allocation from UIF					-
21	Test Year Per Books	\$ 30,110	\$ 10,597	\$ 41,848	\$ 151	\$ 82,706
22						
23	Adjustments to Test Year (Explain):					
24	Increase in ad valorem tax per B-3	325				325
25	Allocation from UIF			532	5	537
26	Adjust Salary Distribution		(146)			(146)
27	Total Test Year Adjustments	325	(146)	532	5	716
28						
29	Adjusted Test Year	30,435	10,451	42,380	156	83,423
30	RAFs Assoc. with Revenue Increase	5,552				5,552
31						
32	Total Balance	\$ 35,987	\$ 10,451	\$ 42,380	\$ 156	\$ 88,975

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: C-1(Interim)
 Page 1 of 1
 Preparer: Kirsten E. Weeks

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(I)	\$ (21,838)	\$ 47,970	\$ 26,132		\$ 26,132
2							
3	Deferred Income Tax Expense	C-5 (I)	11,966	1,516	13,482		13,482
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	{3% ITC and IRC 46(f)(2)}						
9							
10							
11	Total Income Tax Expense		\$ (9,872)	\$ 49,486	\$ 39,614	\$ -	\$ 39,614
12							

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1

Company: Utilities, Inc. of Longwood
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule: C-2(Interim)
 Page 2 of 2
 Preparer: Kirsten E. Weeks

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer	
1	Net Utility Operating Income (Sch. B-2(i))	\$ 33,200	\$ 4,509	\$ 37,709	\$ 73,480	\$ 111,189
2	Add: Income Tax Expense Per Books (Sch. B-2(i))	(9,872)	5,151	(4,721)	44,335	39,614
3						
4	Subtotal	23,328	9,660	32,988	117,815	150,803
5	Less: Interest Charges (Sch. C-3)	75,579		75,579		75,579
6						
7	Taxable Income Per Books	(52,251)	9,660	(42,592)	117,815	75,223
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	2,769		2,769	-	2,769
10	Timing Differences (From Sch. C-5)	(31,802)		(31,802)		(31,802)
11	Other Adjustments ¹	17,056		17,056		17,056
12						
13	Total Schedule M Adjustments	(11,977)	-	(11,977)	-	(11,977)
14						
15	Taxable Income Before State Taxes	(64,228)	9,660	(54,568)	117,815	63,247
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	(64,228)	9,660	(54,568)	117,815	63,247
19	State Income Tax (5.5% of Line 18)	(3,533)	531	(3,002)	6,481	3,478
20	Limited by NOL	3,533		3,533		3,533
21	Credits					
22						
23	Current State Income Taxes	-	531	531	6,481	7,012
24						
25	Federal Taxable Income (Line 14 - Line 22)	(64,228)	9,129	(55,099)	111,334	56,235
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Income Taxes (Line 24 x Line 25)	(21,838)	3,104	(18,734)	37,854	19,120
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)					
31						
32	Current Federal Inc. Taxes (Line 27 - Line 29)	(21,838)	3,104	(18,734)	37,854	19,120
33						
34	Summary:					
35	Current State Income Taxes (Line 22)	-	531	531	6,481	7,012
36	Current Federal Income Taxes (Line 31)	(21,838)	3,104	(18,734)	37,854	19,120
37						
38	Total Current Income Tax Expense (To C-1)	\$ (21,838)	\$ 3,635	\$ (18,203)	\$ 44,335	\$ 26,132
39						
40						
41	Supporting Schedules: B-2,C-3,C-4,C-5,C-8					
42	Recap Schedules: C-1					
43						
44	¹ Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.					

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Schedule Year Ended: December 31, 2008
 Historic Projected

Schedule: C-5 Interim
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustment	Utility Adjusted	Adjustment	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 108,767	\$ -	\$ 108,767		\$ 108,767
3	Book Depreciation and Amortization	87,195	(5,309)	81,886		81,886
4						
5	Difference	21,572	5,309	26,881	-	26,881
6						
7	Other Timing Differences (Itemize):					
8						
9	Deferred Maintenance - CY Additions	(111)		(111)		(111)
10	Deferred Maintenance - CY Amortization	(10,374)	(1,186)	(11,560)		(11,560)
11	Deferred Rate Case - CY Amortization	(95)	(95)	(190)		(190)
12	Deferred Rate Case			-		-
13	Deferred - Other ¹	20,810		20,810		20,810
14						
15	Total Timing Differences (To C-2 (I))	31,802	4,028	35,830	-	35,830
16						
17	State Tax Rate	0.055	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 14 x Line 16)	1,749	222	1,971	-	1,971
19						
20	Total State Tax Deferred	1,749	222	1,971	-	1,971
21						
22	Timing Differences For Federal Deferred Taxes (Line 14 - 19)	30,053	3,806	33,859	-	33,859
23	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
24						
25	Federal Deferred Taxes (Line 22 x Line 23)	10,217	1,294	11,511		11,511
26	Add: State Deferred Taxes (Line 19)	1,749	222	1,971	-	1,971
27						
28	Total Deferred Tax Expense (To C-1 (I))	\$ 11,966	\$ 1,516	\$ 13,482	\$ -	\$ 13,482

¹ The Deferred-Other item of \$20,810 is due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

Supporting Schedules: None
 Recap Schedules: C-2 (I)

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
Docket No.: 090381-SU
Test Year Ended: December 31, 2008
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer:

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base		(3) Ratio	(4) Cost Rate	(5) Weighted Cost
		A/E				
1	Long Term Debt					
2	Short Term Debt	629,513		38.33%	6.65%	2.55%
3	Preferred Stock	114,080		6.95%	5.23%	0.36%
4	Common Equity		552,899	0.00%	0.00%	0.00%
5	Customer Deposits		29,428	33.66%	11.13%	3.75%
6	Tax Credits - Zero Cost			1.79%	6.00%	0.11%
7	Tax Credits - Weighted Cost			0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		316,564	0.00%	0.00%	0.00%
9	Other (Explain)			19.27%	0.00%	0.00%
10				0.00%	0.00%	0.00%
11	Total		1,642,484	100.00%		6.77%
12						
13						
14						
15						
16						

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base
Simple Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Docket No.: 090381-SU

Schedule Year Ended:

Interim Final

Historical Projected

Schedule D-2 (Interim)

Page 1 of 1

Preparer:

Explanation: Provide a reconciliation of the simple average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 12/31/2007	(3) Balance 12/31/2008	(4) Simple Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE
					Pro Rata	Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,370,487)	48.56%	629,513	
2	Short Term Debt	15,500,000	49,775,000	32,637,500	(32,523,420)	8.80%	114,080	
3	Preferred Stock				-	0.00%	-	
4	Common Equity	158,372,419	157,737,014	158,054,717	(157,501,818)	42.65%	552,899	
5	Customer Deposits	33,043	25,813	29,428	-	n/a	29,428	
6	Tax Credits - Zero Cost (see note 2)				-	n/a	-	
7	Tax Credits - Weighted Cost				-	0.00%	-	
8	Accumulated Deferred Income Taxes	310,454	322,674	316,564	-	n/a	316,564	
9	Other (Explain)				-	0.00%		
10								
11	Total	<u>354,215,916</u>	<u>387,860,501</u>	<u>371,038,209</u>	<u>(369,395,725)</u>	<u>100.01%</u>	<u>1,642,353</u>	

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Longwood's parent company, Utilities, Inc.

(1) ADIT include allocation adjustments of \$872 for FY 2007 and \$(254) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

13 - Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Longwood
 Docket No.: 090381-SU
 Test Year Ended: December 31, 2008
 Utility [] or Parent [X]
 Historic [X] or Projected []

Schedule: D-4 (Interim)
 Page 1 of 1
 Preparer:

Explanation: Provide the following information on a Simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Simple Average Amt. Outstanding	(5) Effective Cost Rate
1	Chase	1,706,286	Revolving Line of Credit	32,637,500	5.23%
2					
3	Total	<u>1,706,286</u>		<u>32,637,500</u>	5.23%
4					
5					
6					
7					

Recap Schedules: D-2

Recap Schedules: A-19,D-2

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Longwood

Schedule: E-1 (Interim)

Docket No.: 090381-SU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Water [] or Sewer [X]

Interim [X] Final []

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Bill Code	(2) Class/Meter Size	(3)		(4)
			Present Rates Effective 12/23/08	Proposed Interim Rates	
1		Residential			
2					
3	64821	5/8" x 3/4"	\$	34.98	37.35
4					
5		Gallage Charge per 1,000 Gallons			
6		10,000 (Max) gallons		-	0.00
7					
8					
9		General Service			
10	64829	5/8"		15.34	16.38
11	64830	1"		38.34	40.94
12	64832	1-1/2"		76.68	81.87
13	64833	2"		122.69	131.00
14	64834	3"		245.38	261.99
15					
16		Gallage Charge per 1,000 Gallons		2.83	3.02

Revenue Schedule at Present and Proposed Rates - Water

Florida Public Service Commission

Company:
 Docket No.:
 Schedule Year Ended:
 Interim [X] Final []
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2 - Interim
 Page 1 of 1
 Preparer: Erin Povlich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)	(8)	(9)	(10)		
Line No.	Bill Code	Class/Meter Size	Total Bills 2008	Adjusted Bills 2008	Gallons (000's) 2008	Test Year Rates Effective 8.30.07	Adjusted Test Year Revenue 2008	Present Rates Effective 12.30.08	Annualized Revenues	Proposed Interim Rates	Revenues at Proposed Interim Rates	
1	Residential - Base Charge											
2	64821	5/8" Reside	20,375	(1,544)	18,831	\$34.52	\$650,046.12	\$34.98	\$658,708.38	\$37.35	\$703,337.85	
		2008 Unbilled connections		840	840							
3		Total Residential Service Base Facility Charges	20,375	(704)	19,671		\$650,046.12		\$658,708.38		\$703,337.85	
4	Consumption Charge (per 1,000 Gallons)											
5	64821	5/8" Residential				\$0.00	\$0.00	0.00	\$0.00			
6		Total Residential Service Billable Consumption			0		\$0.00					
7												
8		Total Residential Service	20,375	19,671	0		\$650,046.12		\$658,708.38		\$703,337.85	
9		Average Residential Bill					\$31.90		\$33.49		\$35.76	
10	General Service - Base Charge											
11												
12	64829	5/8" Multi F	704	704		\$15.14	\$10,658.56	15.34	\$10,799.36	16.38	\$11,591.52	
13	64830	1" Multi Re:	120	120		\$37.83	4,539.60	38.34	4,600.80	40.94	4,912.80	
14	34832	1.5" Multi F	94	94		\$75.67	7,112.98	76.68	7,207.92	81.87	7,695.78	
15	64833	2" Multi Re:	24	24		\$121.06	2,905.44	122.69	2,944.56	131.00	3,144.00	
16	64834	3" Multi Re:	48	48		\$242.14	11,622.72	245.38	11,778.24	261.99	12,575.52	
17		Total General Service Base Facility Charges	990	990			\$36,839.30		\$37,330.88		\$39,859.62	
18	Consumption Charge (per 1,000 Gallons)											
19	64829	5/8" Multi Residential			5,130	\$2.79	\$14,312.70	2.83	\$14,517.90	3.02	\$15,492.60	
20	64830	1" Multi Residential			3,270	\$2.79	9,123.30	2.83	9,254.10	3.02	9,875.40	
21	34832	1.5" Multi Residential			3,623	\$2.79	10,108.17	2.83	10,253.09	3.02	10,941.46	
22	64833	2" Multi Re:			2,022	\$2.79	5,641.38	2.83	5,722.26	3.02	6,106.44	
23	64834	3" Multi Residential			16,049	\$2.79	44,776.71	2.83	45,418.67	3.02	48,467.98	
24		Total General Service Consumption			30,094		\$83,962.26		\$85,166.02		\$90,883.88	
25												
26		Total General Service	990	990	30,094		\$120,801.56		\$122,496.90		\$130,743.50	
27		Average General Service Bill					\$122.02		\$123.73		\$132.06	
28												
29	Miscellaneous Revenues						1,589.00		\$1,279.00		\$1,279.00	
30	Other Miscellaneous Revenues						1,245.00		1,245.00		1,245.00	
31	Miscellaneous Rents from Sewer Property						17,658.75		\$17,658.75		\$17,658.75	
32	Total Other Revenues						20,492.75		20,182.75		20,182.75	
33												
34	Test Year Accruals							(\$62,411.00)		(\$62,411.00)		\$0.00
35	Forfeited Discounts							5,877.00		5,877.00		5,877.00
36	Adjusted Test Year/ Annualized / Proposed Revenues							\$734,806.43		\$742,330.03		\$857,617.10
37	Total Per Books (including accruals)						\$770,736.28					
38	Adjustment to Include Rents from Wastewater Property						\$17,658.75					
39	Adjustments to remove 13th month billings						(\$53,295.42)					
40	Adjusted Total Per books (Including accruals)							\$735,099.61		\$735,099.61		\$742,330.03
41	Difference							(\$293.18)		\$7,230.42		\$115,287.07
42	Percentage							-0.04%		0.98%		15.53%
43												
44												

Note 1: In June, 2008 the billing system was changed. Because of that, two bills went out in July for some customers, on 7/10 and 7/31. In order to correctly reflect the number of bills for a 12 month test year, an adjustment removing the 13th month of billings (December) has been included.