

Diamond Williams

090381-SU

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Wednesday, January 05, 2011 4:44 PM
To: Filings@psc.state.fl.us
Cc: smlubertozzi@uiwater.com; keweeks@uiwater.com; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No.: 090381-SU; Application of Utilities, Inc. of Longwood for an Increase in Wastewater Rates in Seminole County, Florida

Importance: High

Attachments: PSC Clerk 21 (Commission Ordered Adjustments).ltr.01-05-2011(2).pdf

- a. Martin S. Friedman, Esquire
Christian W. Marcelli, Esquire
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- b. Docket No. 090381-SU; Application of Utilities, Inc. of Longwood for an Increase in Wastewater Rates in Seminole County, Florida - filing the Utility's verification that the Commission Ordered Adjustments ("COAs") have been made on its books and records.
- c. Utilities, Inc. of Longwood
- d. 24 Pages.
- e. Letter to Commission Clerk - 1 page; Notice of Filing - 1 page; and copy of the bookkeeping entries reflecting the COAs - 22 pages.

DOCUMENT NUMBER - DATE

00103 JAN-5 =

FPSC-COMMISSION CLERK

1/5/2011

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

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Please Respond to the Lake Mary Office

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January 5, 2010

E-FILING

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ROBERT M.C. ROSE, (1924-2006)

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850


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

Dear Ms. Cole:

Commission Order No. PSC-10-0407-PAA-SU requires that Utilities, Inc. of Longwood verify that the Commission Ordered Adjustments ("COAs") have been made on its books and records. Enclosed is a copy of the bookkeeping entries reflecting the COAs.

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

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: Steven M. Lubertozzi, Executive Director of Regulatory Accounting and Affairs
(w/enclosures) (via e-mail)
Kirsten E. Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\LONGWOOD\(.176) 2009 Rate Case\PSC Clerk 21 (Commission Ordered Adjustments).ltr.docx

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DOCUMENT NUMBER DATE
00103 JAN-5 =
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

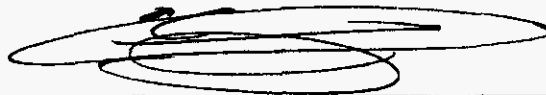
DOCKET NO.: 090381-SU

NOTICE OF FILING

Applicant, UTILITIES, INC. OF LONGWOOD, by and through its undersigned attorneys, hereby gives notice of filing in the above-referenced docket the bookkeeping entries reflecting that the Commission Ordered Adjustments ("COAs") have been made on its books and records.

Respectfully submitted this 5th day of
January, 2011, by:

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MARTIN S. FRIEDMAN
CHRISTIAN W. MARCELLI
For the Firm

DOCUMENT NUMBER DATE

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Utilities, Inc. of Longwood
Commission Ordered Adjustments

2010

	Prefiled	AF 1	AF 3	AF 4	AF 5	AF 8	Total
Net Income	(43,349)	3,653	190	1,227	310	8,339	(29,631)
EBITDA	-	-	-	-	-	-	-

2009

	Prefiled	AF 1	AF 3	AF 4	AF 5	AF 8	Total
Net Income	-	3,519	224	1,472	371	-	5,587
EBITDA	-	-	-	-	-	-	-

2008 and Prior

	Prefiled	AF 1	AF 3	AF 4	AF 5	AF 8	Total
Net Income	429,335	57,107	2,436	9,366	(3,283)	15,979	510,939
EBITDA	-	-	(4,077)	-	-	-	(4,077)

Net Income Effect (before EBITDA)	486,895
EBITDA Effect	(4,077)
Total Net Income Effect of Adjustments	<u>482,818</u>

DOCUMENT NUMBER-DATE
00103 JAN-5=
FPSC-COMMISSION CLEAR

**UTILITIES, INC. OF LONGWOOD
COMMISSION ORDERED ADJUSTMENTS**

Entry 1:

Audit Finding 1 - Acquisition Adjustment Correcting Entries

Location: Docket No. 090381-SU audit report pg. 6-10 and PAA order pg. 3-4

Entry Description: To correct UPIS balances at acquisition and the related A/D and depreciation expense through October 2010.

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
246.1245	AA	246100	Organization	200	
246.1295	AA	246100	Struct/Imprv Pump Plt LS	296,840	
246.1350	AA	246100	Sewer Gravity Main	177,785	
246.1375	AA	246100	Receiving Wells	5,734	
246.1395	AA	246100	Lagoons	124,370	
246.1475	AA	246100	Laboratory Eqpt	2,196	
246.1490	AA	246100	Misc Eqpt	14,931	
246.1500	AA	246100	Other Tangible Wastewater Plant	1,111	
246.2060	AA	246100	A/D - Struct/Imprv Trt	194,188	
246.2105	AA	246100	A/D - Sewer Force Main	33,341	
246.2113	AA	246100	A/D - Manholes	89,275	
246.2120	AA	246100	A/D - Services to Customers	20,174	
246.2140	AA	246100	A/D - Pump Eqpt Pump Plt	42,727	
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt	52,756	
246.2220	AA	246100	A/D - Office Furniture & Eqpt	1,967	
246.2245	AA	246100	A/D - Communication Eqpt	11,146	
246100.6640	AA	246100	Dep Exp - Organization	4	
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS	9,895	
246100.6665	AA	246100	Dep Exp - Struct/Imprv Trt	36,794	
246100.6710	AA	246100	Dep Exp - Sewer Force Main	31,586	
246100.6715	AA	246100	Dep Exp - Sewer Gravity Main	3,292	
246100.6717	AA	246100	Dep Exp - Manholes	84,577	
246100.6725	AA	246100	Dep Exp - Services to Customers	29,306	
246100.6740	AA	246100	Dep Exp - Receiving Wells	159	
246100.6745	AA	246100	Dep Exp - Pump Eqpt Pump Plt	8,096	
246100.6760	AA	246100	Dep Exp - Lagoons	5,758	
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt	9,996	
246.1300	AA	246100	Struct/Imprv Trt		220,761
246.1345	AA	246100	Sewer Force Main		63,172
246.1353	AA	246100	Manholes		169,153
246.1360	AA	246100	Services to Customers		48,418
246.1380	AA	246100	Pump Eqpt Pump Plt		48,574
246.1400	AA	246100	Treat/Disp Equip Trt Plt		59,975
246.1460	AA	246100	Office Furniture & Eqpt		1,967
246.1485	AA	246100	Communication Eqpt		11,146
246.2030	AA	246100	A/D - Organization		79
246.2055	AA	246100	A/D - Struct/Imprv Pump Plt LS		187,999
246.2110	AA	246100	A/D - Sewer Gravity Main		62,554
246.2135	AA	246100	A/D - Receiving Wells		3,026
246.2155	AA	246100	A/D - Lagoons		109,400
246.2235	AA	246100	A/D - Laboratory Eqpt		2,196
246.2250	AA	246100	A/D - Misc Eqpt		14,931
246.2255	AA	246100	A/D - Other Tangible Wastewater Plant		1,111
246100.6640	AA	246100	Dep Exp - Organization		125
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS		118,736
246100.6665	AA	246100	Dep Exp - Struct/Imprv Trt		10,220
246100.6710	AA	246100	Dep Exp - Sewer Force Main		1,755
246100.6715	AA	246100	Dep Exp - Sewer Gravity Main		118,523
246100.6717	AA	246100	Dep Exp - Manholes		4,699
246100.6725	AA	246100	Dep Exp - Services to Customers		1,062
246100.6740	AA	246100	Dep Exp - Receiving Wells		2,867
246100.6745	AA	246100	Dep Exp - Pump Eqpt Pump Plt		2,249
246100.6760	AA	246100	Dep Exp - Lagoons		20,728
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt		2,777

Summary Impact

Deprec Impact	64,279
2010 Impact	3,653
2009 Impact	3,519
2008 and Prior Impact	57,107

UTILITIES, INC. OF LONGWOOD
 DOCKET NO. 09038-SU
 AUDIT FINDING NO. 1 - ACQUISITION ADJUSTMENT CORRECTING ENTRIES
 ROLLED FORWARD THROUGH OCTOBER 2010

w/p AF (1)

Effect on GL:

NARUC	Year	JDE	Reclass Amount	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
351	1995	246.1245	\$200 debit	AA	1995	2.50%	190	(879) credit	\$4 debit
354	1995	246.1295	296,840 debit	AA	1995	4.00%	190	(187,999) credit	9,895 debit
354	1995	246.1300	(220,761) credit	AA	1995	5.56%	190	194,188 debit	(10,220) credit
360	1995	246.1345	(63,172) credit	AA	1995	3.33%	190	33,341 debit	(1,755) credit
361	1995	246.1350	177,785 debit	AA	1995	2.22%	190	(62,554) debit	3,292 credit
361	1995	246.1353	(169,153) credit	AA	1995	3.33%	190	80,275 debit	(4,699) credit
363	1995	246.1360	(48,418) credit	AA	1995	2.63%	190	20,174 debit	(1,062) credit
370	1995	246.1375	5,734 debit	AA	1995	3.33%	190	(5,026) credit	199 debit
371	1995	246.1380	(48,574) credit	AA	1995	5.56%	190	42,727 debit	(2,249) credit
380	1995	246.1395	124,370 debit	AA	1995	5.56%	190	(109,400) credit	5,758 debit
380	1995	246.1400	(59,975) credit	AA	1995	5.56%	190	52,756 debit	(2,777) credit
390	1995	246.1460	(1,967) credit	AA	1995	6.67%	190	1,967 debit	-
395	1995	246.1475	2,196 debit	AA	1995	8.33%	190	(2,196) credit	-
396	1995	246.1485	(11,146) credit	AA	1995	10.00%	190	11,146 debit	-
397	1995	246.1490	14,931 debit	AA	1995	6.67%	190	(4,631) debit	-
398	1995	246.1500	1,111 debit	AA	1995	10.00%	190	(1,111) debit	-
			\$1					\$64,278	(\$3,653)
			Wastewater UPIS					Wastewater A/D	Wastewater Dep Exp

Effect on 2010:

NARUC	Year	JDE	Reclass Amount	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
351	1995	246.1245	\$200 debit	AA	1995	2.50%	10	(84) credit	\$4 debit
354	1995	246.1295	296,840 debit	AA	1995	4.00%	10	(9,895) credit	9,895 debit
354	1995	246.1300	(220,761) credit	AA	1995	5.56%	10	10,220 debit	(10,220) credit
360	1995	246.1345	(63,172) credit	AA	1995	3.33%	10	1,755 debit	(1,755) credit
361	1995	246.1350	177,785 debit	AA	1995	2.22%	10	(3,502) debit	3,292 credit
361	1995	246.1353	(169,153) credit	AA	1995	3.33%	10	4,699 debit	(4,699) credit
363	1995	246.1360	(48,418) credit	AA	1995	2.63%	10	1,062 debit	(1,062) credit
370	1995	246.1375	5,734 debit	AA	1995	3.33%	10	(159) credit	159 debit
371	1995	246.1380	(48,574) credit	AA	1995	5.56%	10	2,249 debit	(2,249) credit
380	1995	246.1395	124,370 debit	AA	1995	5.56%	10	(5,758) credit	5,758 debit
380	1995	246.1400	(59,975) credit	AA	1995	5.56%	10	2,777 debit	(8,777) credit
390	1995	246.1460	(1,967) credit	AA	1995	6.67%	10	- debit	-
395	1995	246.1475	2,196 debit	AA	1995	8.33%	10	- credit	-
396	1995	246.1485	(11,146) credit	AA	1995	10.00%	10	- debit	-
397	1995	246.1490	14,931 debit	AA	1995	6.67%	10	- debit	-
398	1995	246.1500	1,111 debit	AA	1995	10.00%	10	- debit	-
			\$1					\$3,653	(\$3,653)
			Wastewater UPIS					Wastewater A/D	Wastewater Dep Exp

Effect on 2009:

NARUC	Year	JDE	Reclass Amount	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
351	1995	246.1245	\$200 debit	AA	1995	2.50%	12	(86) credit	-
354	1995	246.1295	296,840 debit	AA	1995	4.00%	12	(11,874) credit	-
354	1995	246.1300	(220,761) credit	AA	1995	5.56%	12	12,265 debit	-
360	1995	246.1345	(63,172) credit	AA	1995	3.33%	12	2,106 debit	-
361	1995	246.1350	177,785 debit	AA	1995	2.22%	12	(3,951) debit	-
361	1995	246.1353	(169,153) credit	AA	1995	3.33%	12	5,638 debit	-
363	1995	246.1360	(48,418) credit	AA	1995	2.63%	12	1,274 debit	-
370	1995	246.1375	5,734 debit	AA	1995	3.33%	12	(191) credit	-
371	1995	246.1380	(48,574) credit	AA	1995	5.56%	12	2,699 debit	-
380	1995	246.1395	124,370 debit	AA	1995	5.56%	12	(6,909) credit	-
380	1995	246.1400	(59,975) credit	AA	1995	5.56%	12	3,332 debit	-
390	1995	246.1460	(1,967) credit	AA	1995	6.67%	12	131 debit	-
395	1995	246.1475	2,196 debit	AA	1995	8.33%	12	- credit	-
396	1995	246.1485	(11,146) credit	AA	1995	10.00%	12	- debit	-
397	1995	246.1490	14,931 debit	AA	1995	6.67%	12	(995) debit	-
398	1995	246.1500	1,111 debit	AA	1995	10.00%	12	- debit	-
			\$1					\$3,519	-
			Wastewater UPIS					Wastewater A/D	-

Effect on 2008 and Prior Years:

NARUC	Year	JDE	Reclass Amount	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
351	1995	246.1245	\$200 debit	AA	1995	2.50%	168	(570) credit	-
354	1995	246.1295	296,840 debit	AA	1995	4.00%	168	(166,230) credit	-
354	1995	246.1300	(220,761) credit	AA	1995	5.56%	168	171,703 debit	-
360	1995	246.1345	(63,172) credit	AA	1995	3.33%	168	29,480 debit	-
361	1995	246.1350	177,785 debit	AA	1995	2.22%	168	(55,311) debit	-
361	1995	246.1353	(169,153) credit	AA	1995	3.33%	168	78,938 debit	-
363	1995	246.1360	(48,418) credit	AA	1995	2.63%	168	17,838 debit	-
370	1995	246.1375	5,734 debit	AA	1995	3.33%	168	(2,675) credit	-
371	1995	246.1380	(48,574) credit	AA	1995	5.56%	168	37,780 debit	-
380	1995	246.1395	124,370 debit	AA	1995	5.56%	168	(96,732) credit	-
380	1995	246.1400	(59,975) credit	AA	1995	5.56%	168	46,647 debit	-
390	1995	246.1460	(1,967) credit	AA	1995	6.67%	168	1,836 debit	-
395	1995	246.1475	2,196 debit	AA	1995	8.33%	168	(2,196) credit	-
396	1995	246.1485	(11,146) credit	AA	1995	10.00%	168	11,146 debit	-
397	1995	246.1490	14,931 debit	AA	1995	6.67%	168	(13,936) debit	-
398	1995	246.1500	1,111 debit	AA	1995	10.00%	168	(1,111) debit	-
			\$1					\$67,106	-
			Wastewater UPIS					Wastewater A/D	-

**UTILITIES, INC. OF LONGWOOD
COMMISSION ORDERED ADJUSTMENTS**

Entry 2:

Audit Finding 3 - Plant Sample

Location: Docket No. 090381-SU audit report pg. 12-13 and PAA order pg. 3-4

Entry Description: To reclassify invoices that belong to sister companies through October 2010.

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
246.2055	AA	246100	A/D - Struct/Imprv Pump Plt LS	2,305	
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt	467	
252.1400	AA	252111	Treat/Disp Equip Trt Plt	951	
255.1295	AA	255101	Struct/Imprv Pump Plt LS	4,869	
252111.6765	AA	252111	Dep Exp - Treat/Disp Equip Trt Plt	44	
255101.6660	AA	255101	Dep Exp - Struct/Imprv Pump Plt LS	162	
246.1295	AA	246100	Struct/Imprv Pump Plt LS		4,869
246.1400	AA	246100	Treat/Disp Equip Trt Plt		951
252.2160	AA	252111	A/D - Treat/Disp Equip Trt Plt		467
255.2055	AA	255101	A/D - Struct/Imprv Pump Plt LS		2,305
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS		162
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt		44

Summary Impact

Deprec Impact

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Entry 3:

Audit Finding 3 - Plant Sample

Location: Docket No. 090381-SU audit report pg. 12-13 and PAA order pg. 3-4

Entry Description: To record missing accumulated depreciation on a PO write-up that occurred in December 2009 but should have occurred in October 2008.

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS	5	
246.2055	AA	255101	A/D - Struct/Imprv Pump Plt LS		5

Summary Impact

Deprec Impact

(5)

2010 Impact

-

2009 Impact

(4)

2008 and Prior Impact

(1)

Entry 4:

Audit Finding 3 - Plant Sample

Location: Docket No. 090381-SU audit report pg. 12-13 and PAA order pg. 3-4

Entry Description: To expense items that were capitalized and record the depreciation effect through October 2010.

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
246.2105	AA	246100	A/D - Sewer Force Main	25	
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt	2,638	
246.2235	AA	246100	A/D - Laboratory Eqpt	191	
246100.6345	AA	246100	Wastewater - Other Maint Exp	4,077	
246.1345	AA	246100	Sewer Force Main		85
246.1400	AA	246100	Treat/Disp Equip Trt Plt		3,700
246.1475	AA	246100	Laboratory Eqpt		292
246100.6710	AA	246100	Dep Exp - Sewer Force Main		2
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt		171
246100.6840	AA	246100	Dep Exp - Laboratory Eqpt		16

246100.6710	AA	246100	Dep Exp - Sewer Force Main	23
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt	2,467
246100.6840	AA	246100	Dep Exp - Laboratory Eqpt	175

Summary Impact

Deprec Impact	2,854
O&M Impact	(4,077)

2010 Impact	
Deprec	190
O&M	-

2009 Impact	
Deprec	228
O&M	-

2008 and Prior Impact	
Deprec	2,437
O&M	(4,077)

Entry 5:

Audit Finding 3 - Plant Sample

Location: Docket No. 090381-SU audit report pg. 12-13 and PAA order pg. 3-4

Entry Description: To remove unsupported invoiced amounts and the related A/D and depreciation expense through October 2010.

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
246.1245	UR	246100	Organization		8,419
246.1295	UR	246100	Struct/Imprv Pump Plt LS		6,122
246.1300	UR	246100	Struct/Imprv Trt		1,092
246.1345	UR	246100	Sewer Force Main		1,910
246.1350	UR	246100	Sewer Gravity Main		1,800
246.1400	UR	246100	Treat/Disp Equip Trt Plt		18,139
246.1470	UR	246100	Tools, Shop, & Misc Eqpt		1,905
246.1475	UR	246100	Laboratory Eqpt		1,012
246100.6640	UR	246100	Dep Exp - Organization		175
246100.6660	UR	246100	Dep Exp - Struct/Imprv Pump Plt LS		204
246100.6665	UR	246100	Dep Exp - Struct/Imprv Trt		28
246100.6710	UR	246100	Dep Exp - Sewer Force Main		53
246100.6715	UR	246100	Dep Exp - Sewer Gravity Main		33
246100.6765	UR	246100	Dep Exp - Treat/Disp Equip Trt Plt		840
246100.6835	UR	246100	Dep Exp - Tools, Shop, & Misc Eqpt		99
246100.6840	UR	246100	Dep Exp - Laboratory Eqpt		56
246.2030	UR	246100	A/D - Organization	3,251	
246.2055	UR	246100	A/D - Struct/Imprv Pump Plt LS	2,214	
246.2060	UR	246100	A/D - Struct/Imprv Trt	71	
246.2105	UR	246100	A/D - Sewer Force Main	733	
246.2110	UR	246100	A/D - Sewer Gravity Main	273	
246.2160	UR	246100	A/D - Treat/Disp Equip Trt Plt	6,886	
246.2230	UR	246100	A/D - Tools, Shop, & Misc Eqpt	1,390	
246.2235	UR	246100	A/D - Laboratory Eqpt	830	
246100.6640	UR	246100	Dep Exp - Organization	5,343	
246100.6660	UR	246100	Dep Exp - Struct/Imprv Pump Plt LS	4,112	
246100.6665	UR	246100	Dep Exp - Struct/Imprv Trt	1,049	
246100.6710	UR	246100	Dep Exp - Sewer Force Main	1,230	
246100.6715	UR	246100	Dep Exp - Sewer Gravity Main	1,560	
246100.6765	UR	246100	Dep Exp - Treat/Disp Equip Trt Plt	12,093	
246100.6835	UR	246100	Dep Exp - Tools, Shop, & Misc Eqpt	614	
246100.6840	UR	246100	Dep Exp - Laboratory Eqpt	238	

UR Ledger has no impact on financials.

UTILITIES, INC. OF LONGWOOD
 DOCKET NO. 090381-031
 AUDIT FINDING NO. 3 - PLANT SAMPLE
 ROLLED FORWARD THROUGH OCTOBER 2009

w/p AF 131

Effect on GL:

NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	1999	246.1295	(\$4,869) credit	AA	1999	4.00%	120	\$4,301 debit	(\$162) credit	A
380	2002	246.1400	(\$921) credit	AA	2002	5.56%	100	492 debit	(44) credit	B
			(\$5,790)					(\$4,793)	(\$206)	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	Note (1)
354	2008	246.1295	\$0	AA	Oct-08	4.00%	14	(\$3) credit	\$0	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
390	2002	246.1343	(\$83) credit	AA	2002	3.33%	105	\$21 debit	(\$2) credit	C
390	1998	246.1400	(\$,700) credit	AA	1998	5.56%	154	2,528 debit	171 credit	C
394	2001	246.1475	(\$,921) credit	AA	2001	6.67%	118	591 debit	(6) credit	C
			(\$4,677)					(\$2,811)	(\$192)	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove	Dep. Exp to Remove	
354	1995	246.1245	(\$4,450) credit	UR	1995	2.50%	190	\$1,948 debit	(\$97) credit	
353	1995	246.1245	(490) credit	UR	1995	2.50%	190	394 debit	(10) credit	
353	1996	246.1245	(1,260) credit	UR	1996	2.50%	178	1,209 debit	(88) credit	
354	1997	246.1295	(1,803) credit	UR	1997	4.00%	166	599 debit	(14) credit	
354	2002	246.1295	(2,628) credit	UR	2002	4.00%	106	1,049 debit	(99) credit	
354	2004	246.1295	(2,071) credit	UR	2004	4.00%	82	656 debit	(69) credit	
354	2008	246.1295	(1,292) credit	UR	Oct-08	3.33%	25	73 debit	(8) credit	
360	1998	246.1343	(363) credit	UR	1998	3.33%	154	156 debit	(10) credit	
360	1998	246.1343	(363) credit	UR	1998	3.33%	154	156 debit	(10) credit	
360	2000	246.1343	(363) credit	UR	2000	3.33%	130	132 debit	(10) credit	
360	2000	246.1343	(363) credit	UR	2000	3.33%	130	132 debit	(10) credit	
360	2000	246.1343	(363) credit	UR	2000	3.33%	130	132 debit	(10) credit	
360	2002	246.1343	(653) credit	UR	2002	3.33%	106	28 debit	(2) credit	
364	2004	246.1359	(1,800) credit	UR	2004	2.22%	82	278 debit	(33) credit	
380	2004	246.1400	(1,300) credit	UR	2004	3.00%	82	418 debit	(51) credit	
380	2004	246.1400	(1,300) credit	UR	2004	3.00%	82	418 debit	(51) credit	
380	2004	246.1400	(6,282) credit	UR	2004	5.60%	82	2,347 debit	(286) credit	
380	2004	246.1400	(5,181) credit	UR	2004	5.00%	82	1,948 debit	(237) credit	
380	2004	246.1400	(1,573) credit	UR	2004	3.00%	82	1,579 debit	(84) credit	
393	2002	246.1470	(802) credit	UR	2002	6.25%	106	454 debit	(43) credit	
393	1997	246.1470	(602) credit	UR	1997	6.25%	166	528 debit	(21) credit	
393	1997	246.1470	(602) credit	UR	1997	6.25%	166	416 debit	(25) credit	
394	1998	246.1475	(477) credit	UR	1998	6.07%	154	408 debit	(27) credit	
394	1999	246.1475	(433) credit	UR	1999	6.67%	112	401 debit	(29) credit	
			(\$40,999)					(\$15,429)	(\$1,482)	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	

Note 1 - The Commission ordered a write-up of \$102 to be made to object account 1295 due to a PD that actually invoiced for \$105 more than what was recorded. In December 2009, this \$105 was picked up in object account 1295, so no adjustment to the asset account is required. However, the \$102 has only been depreciating since December 2009, and should have begun depreciation in October 2008. So the adjustment above will be to record the additional A/D only on the \$102 write-up.

A - Sanlando invoice
 B - U/F invoice
 C - Expense

Effect on 2009:

NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	1999	246.1295	(\$4,869) credit	AA	1999	4.00%	10	\$162 debit	(\$162) credit	
380	2002	246.1400	(\$921) credit	AA	2002	5.56%	10	44 debit	(44) credit	
			(\$5,790)					(\$206)	(\$206)	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	2008	246.1295	-	AA	Oct-08	4.00%	-	\$0 credit	-	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
360	2002	246.1343	(\$83) credit	AA	2002	3.33%	10	\$2 debit	(\$2) credit	
380	1998	246.1400	(\$,700) credit	AA	1998	5.56%	10	173 debit	(173) credit	
394	2001	246.1475	(\$,921) credit	AA	2001	6.67%	10	66 debit	(6) credit	
			(\$4,677)					(\$192)	(\$192)	

Effect on 2008:

NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	1999	246.1295	(\$4,869) credit	AA	1999	4.00%	12	\$193 debit	(\$193) credit	
380	2002	246.1400	(\$921) credit	AA	2002	5.56%	12	53 debit	(53) credit	
			(\$5,790)					(\$246)	(\$246)	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE <th>Asset to Remove/Add</th> <th>Ledger</th> <th>GL Year/Month</th> <th>Annual Rate</th> <th>Months Depreciated</th> <th>A/D to Remove/Add</th> <th>Dep. Exp to Remove/Add</th> <th></th>	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	2008	246.1295	-	AA	Oct-08	4.00%	11	(\$4) credit	(\$4) credit	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE <th>Asset to Remove/Add</th> <th>Ledger</th> <th>GL Year/Month</th> <th>Annual Rate</th> <th>Months Depreciated</th> <th>A/D to Remove/Add</th> <th>Dep. Exp to Remove/Add</th> <th></th>	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
360	2002	246.1343	(\$83) credit	AA	2002	3.33%	12	\$3 debit	(\$3) credit	
380	1998	246.1400	(\$,700) credit	AA	1998	5.56%	12	206 debit	(206) credit	
394	2001	246.1475	(\$,921) credit	AA	2001	6.67%	12	88 debit	(8) credit	
			(\$4,677)					(\$228)	(\$228)	

Effect on 2008 and Prior Years:

NARUC	Year	JDE	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	1999	246.1295	(\$4,869) credit	AA	1999	4.00%	100	\$1,948 debit	(\$194) credit	
380	2002	246.1400	(\$921) credit	AA	2002	5.56%	84	370 debit	(37) credit	
			(\$5,790)					(\$2,317)	(\$231)	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE <th>Asset to Remove/Add</th> <th>Ledger</th> <th>GL Year/Month</th> <th>Annual Rate</th> <th>Months Depreciated</th> <th>A/D to Remove/Add</th> <th>Dep. Exp to Remove/Add</th> <th></th>	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
354	2008	246.1295	-	AA	Oct-08	4.00%	3	(\$1) credit	(\$1) credit	
			Wastewater U/FIS					Wastewater A/D	Wastewater Dep Exp	
NARUC	Year	JDE <th>Asset to Remove/Add</th> <th>Ledger</th> <th>GL Year/Month</th> <th>Annual Rate</th> <th>Months Depreciated</th> <th>A/D to Remove/Add</th> <th>Dep. Exp to Remove/Add</th> <th></th>	Asset to Remove/Add	Ledger	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep. Exp to Remove/Add	
360	2002	246.1343	(\$83) credit	AA	2002	3.33%	84	\$10 debit	(\$10) credit	
380	1998	246.1400	(\$,700) credit	AA	1998	5.56%	132	2,261 debit	(226) credit	
394	2001	246.1475	(\$,921) credit	AA	2001	6.67%	96	528 debit	(52) credit	
			(\$4,677)					(\$2,408)	(\$246)	

**Utilities, Inc. of Longwood
Commission Ordered Adjustments**

Entry 6:

Audit Finding 4 - Plant Retirements

Location: Docket No. 090381-SU audit report pg. 14-16 and PAA order pg. 3-4

Entry Description: To retire assets that should have been retired and reflect the retirement through October 2010.

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
246.2060	AA	246100	A/D - Struct/Imprv Treat Plt	7,430	
246.2105	AA	246100	A/D - Sewer Force Main	1,008	
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt	21,535	
246.2195	AA	246100	A/D - Other Plt Pump	5,773	
246.2215	AA	246100	A/D - Office Furn & Eqpt	655	
246.2245	AA	246100	A/D - Communication Eqpt	3,751	
246.1300	AA	246100	Struct/Imprv Treat Plt		5,832
246.1345	AA	246100	Sewer Force Main		690
246.1400	AA	246100	Treat/Disp Equip Trt Plt		14,580
246.1435	AA	246100	Other Plt Pump		5,153
246.1460	AA	246100	Office Furn & Eqpt		380
246.1485	AA	246100	Communication Eqpt		1,452
246100.6665	AA	246100	Dep Exp - Struct/Imprv Treat Plt		152
246100.6665	AA	246100	Dep Exp - Struct/Imprv Treat Plt		1,446
246100.6710	AA	246100	Dep Exp - Sewer Force Main		19
246100.6710	AA	246100	Dep Exp - Sewer Force Main		299
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt		675
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt		6,280
246100.6800	AA	246100	Dep Exp - Other Plt Pump		239
246100.6800	AA	246100	Dep Exp - Other Plt Pump		382
246100.6825	AA	246100	Dep Exp - Office Furn & Eqpt		21
246100.6825	AA	246100	Dep Exp - Office Furn & Eqpt		254
246100.6850	AA	246100	Dep Exp - Communication Eqpt		121
246100.6850	AA	246100	Dep Exp - Communication Eqpt		2,178

Summary Impact

Deprec Impact	12,064
2010 Impact	1,227
2009 Impact	1,472
2008 and Prior Impact	9,366

UTILITIES, INC. OF LONGWOOD
 DOCKET NO. 090381-SU
 AUDIT FINDING NO. 4 - PLANT RETIREMENTS
 ROLLED FORWARD THROUGH OCTOBER 2010

w/p AF (4)

Effect on GL:

NARUC	Year	JDE	Asset to Remove/Add	Retirement %	Retirement Amount	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
354	1998	246.1300	\$1,950	75%	(\$1,463) credit	1998	3.13%	154	\$2,049 debit	(\$38) credit
354	2002	246.1300	3,746	75%	(2,810) credit	2002	3.13%	106	3,585 debit	(73) credit
354	2006	246.1300	2,080	75%	(1,560) credit	2006	3.13%	58	1,796 debit	(41) credit
360	1997	246.1345	920	75%	(690) credit	1997	3.33%	166	1,008 debit	(19) credit
380	1997	246.1400	3,500	75%	(2,625) credit	1997	5.56%	166	4,642 debit	(122) credit
380	1997	246.1400	3,425	75%	(2,569) credit	1997	5.56%	166	4,543 debit	(119) credit
380	2003	246.1400	4,200	75%	(3,150) credit	2003	5.56%	94	4,521 debit	(146) credit
380	2006	246.1400	7,500	75%	(5,625) credit	2006	5.56%	58	7,135 debit	(260) credit
380	2008	246.1400	815	75%	(611) credit	Jun-08	5.56%	29	693 debit	(28) credit
389	2008	246.1435	6,870	75%	(5,153) credit	Sep-08	5.56%	26	5,773 debit	(239) credit
390	2000	246.1460	507	75%	(380) credit	2000	6.67%	130	655 debit	(21) credit
396	1995	246.1485	1,936	75%	(1,452) credit	1995	10.00%	190	3,751 debit	(121) credit
			<u>\$37,449</u>		<u>(\$28,087)</u>				<u>\$40,151</u>	<u>(\$1,227)</u>
					Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

Effect on 2010:

NARUC	Year	JDE	Asset to Remove/Add	Retirement %	Retirement Amount	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
354	1998	246.1300	\$1,950	75%	(\$1,463) credit	1998	3.13%	10	\$38 debit	(\$38) credit
354	2002	246.1300	3,746	75%	(2,810) credit	2002	3.13%	10	73 debit	(73) credit
354	2006	246.1300	2,080	75%	(1,560) credit	2006	3.13%	10	41 debit	(41) credit
360	1997	246.1345	920	75%	(690) credit	1997	3.33%	10	19 debit	(19) credit
380	1997	246.1400	3,500	75%	(2,625) credit	1997	5.56%	10	122 debit	(122) credit
380	1997	246.1400	3,425	75%	(2,569) credit	1997	5.56%	10	119 debit	(119) credit
380	2003	246.1400	4,200	75%	(3,150) credit	2003	5.56%	10	146 debit	(146) credit
380	2006	246.1400	7,500	75%	(5,625) credit	2006	5.56%	10	260 debit	(260) credit
380	2008	246.1400	815	75%	(611) credit	Jun-08	5.56%	10	28 debit	(28) credit
389	2008	246.1435	6,870	75%	(5,153) credit	Sep-08	5.56%	10	239 debit	(239) credit
390	2000	246.1460	507	75%	(380) credit	2000	6.67%	10	21 debit	(21) credit
396	1995	246.1485	1,936	75%	(1,452) credit	1995	10.00%	10	121 debit	(121) credit
			<u>\$37,449</u>		<u>(\$28,087)</u>				<u>\$1,227</u>	<u>(\$1,227)</u>
					Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

Effect on 2009:

NARUC	Year	JDE	Asset to Remove/Add	Retirement %	Retirement Amount	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add
354	1998	246.1300	\$1,950	75%	(\$1,463) credit	1998	3.13%	12	\$46 debit
354	2002	246.1300	3,746	75%	(2,810) credit	2002	3.13%	12	88 debit
354	2006	246.1300	2,080	75%	(1,560) credit	2006	3.13%	12	49 debit
360	1997	246.1345	920	75%	(690) credit	1997	3.33%	12	23 debit
380	1997	246.1400	3,500	75%	(2,625) credit	1997	5.56%	12	146 debit
380	1997	246.1400	3,425	75%	(2,569) credit	1997	5.56%	12	143 debit
380	2003	246.1400	4,200	75%	(3,150) credit	2003	5.56%	12	175 debit
380	2006	246.1400	7,500	75%	(5,625) credit	2006	5.56%	12	313 debit
380	2008	246.1400	815	75%	(611) credit	Jun-08	5.56%	12	34 debit
389	2008	246.1435	6,870	75%	(5,153) credit	Sep-08	5.56%	12	286 debit
390	2000	246.1460	507	75%	(380) credit	2000	6.67%	12	25 debit
396	1995	246.1485	1,936	75%	(1,452) credit	1995	10.00%	12	145 debit
			<u>\$37,449</u>		<u>(\$28,087)</u>				<u>\$1,472</u>
					Wastewater UPIS				Wastewater A/D

Effect on 2008 and Prior Years:

NARUC	Year	JDE	Asset to Remove/Add	Retirement %	Retirement Amount	GL Year/Month	Annual Rate	Months Depreciated	A/D to Remove/Add
354	1998	246.1300	\$1,950	75%	(\$1,463) credit	1998	3.13%	132	\$1,965 debit

UTILITIES, INC. OF LONGWOOD
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 AUDIT FINDING NO. 4 - PLANT RETIREMENTS
 ROLLED FORWARD THROUGH OCTOBER 2010

354	2002	246.1300	3,746	75%	(2,810) credit	2002	3-13%	84	3,424	debit
354	2006	246.1300	2,080	75%	(1,560) credit	2006	3-13%	36	1,706	debit
360	1997	246.1345	920	75%	(690) credit	1997	3-33%	144	966	debit
380	1997	246.1400	3,500	75%	(2,625) credit	1997	5-56%	144	4,375	debit
380	1997	246.1400	3,425	75%	(2,569) credit	1997	5-56%	144	4,281	debit
380	2003	246.1400	4,200	75%	(3,150) credit	2003	5-56%	72	4,200	debit
380	2006	246.1400	7,500	75%	(5,625) credit	2006	5-56%	36	6,563	debit
380	2008	246.1400	815	75%	(611) credit	Jun-08	5-56%	7	631	debit
389	2008	246.1435	6,870	75%	(5,153) credit	Sep-08	5-56%	4	5,248	debit
390	2000	246.1460	507	75%	(380) credit	2000	6.67%	108	608	debit
396	1995	246.1485	1,936	75%	(1,452) credit	1995	10.00%	168	3,485	debit
			<u>\$37,449</u>		<u>(\$28,087)</u>				<u>\$37,452</u>	
					Wastewater UPIS				Wastewater A/D	

Utilities, Inc. of Longwood
Commission Ordered Adjustments

Entry 7:

Audit Finding 5 - Allowance for Funds Used During Construction

Location: Docket No. 090381-SU audit report pg. 17 and PAA order pg. 3-4

Entry Description: To correct IDC calculations due to UI not having an authorized rate prior to 2003 and to roll forward through October 2010.

Object A/C	Ledger	Business Unit	Description	Debit	Credit
246.2055	AA	246100	A/D - Struct/Imprv Pump Plt LS	366	
246.2113	AA	246100	A/D - Manholes	247	
246.2155	AA	246100	A/D - Lagoons	3,415	
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt	548	
246.2215	AA	246100	A/D - Struct/Imprv Office	104	
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS	447	
246100.6717	AA	246100	Dep Exp - Manholes	295	
246100.6760	AA	246100	Dep Exp - Lagoons	1,620	
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt	348	
246100.6820	AA	246100	Dep Exp - Struct/Imprv Office	203	
246.1295	AA	246100	Struct/Imprv Pump Plt Ls		786
246.1353	AA	246100	Manholes		527
246.1395	AA	246100	Lagoons		4,813
246.1400	AA	246100	Treat/Disp Equip Trt Plt		856
246.1455	AA	246100	Struct/Imprv Office		300
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS		26
246100.6717	AA	246100	Dep Exp - Manholes		15
246100.6760	AA	246100	Dep Exp - Lagoons		223
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt		40
246100.6820	AA	246100	Dep Exp - Struct/Imprv Office		6

Summary Impact

Deprec Impact	(2,602)
2010 Impact	310
2009 Impact	371
2008 and Prior Impact	(3,283)

UTILITIES, INC. OF LONGWOOD
 DOCKET NO. 090381-SU
 AUDIT FINDING NO. 5 - ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
 ROLLED FORWARD THROUGH OCTOBER 2010

w/p AF (5)

Effect on GL:

NARUC	Year	JDE	AFUDC Amount	GL Year	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
354	1996	246.1295	(\$282) credit	1996	4.00%	178	\$167 debit	(\$9) credit
354	2001	246.1295	(504) credit	2001	4.00%	118	198 debit	(17) credit
361	1995	246.1353	(61) credit	1995	3.33%	190	32 debit	(2) credit
361	1997	246.1353	(466) credit	1997	3.33%	166	215 debit	(13) credit
380	1998	246.1395	(4,741) credit	1998	5.56%	154	3,380 debit	(219) credit
380	2002	246.1395	(72) credit	2002	5.56%	106	35 debit	(3) credit
380	1996	246.1400	(59) credit	1996	5.56%	178	49 debit	(3) credit
380	1999	246.1400	(284) credit	1999	5.56%	142	187 debit	(13) credit
380	1999	246.1400	(65) credit	1999	5.56%	142	43 debit	(3) credit
380	2000	246.1400	(198) credit	2000	5.56%	130	119 debit	(9) credit
380	2000	246.1400	(250) credit	2000	5.56%	130	150 debit	(12) credit
354	1997	246.1455	(300) credit	1997	2.50%	166	104 debit	(6) credit
			(\$7,282)				\$4,680	(\$310)
			Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

Effect on 2010:

NARUC	Year	JDE	AFUDC Amount	GL Year	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
354	1996	246.1295	(\$282) credit	1996	4.00%	10	\$9 debit	(\$9) credit
354	2001	246.1295	(504) credit	2001	4.00%	10	17 debit	(17) credit
361	1995	246.1353	(61) credit	1995	3.33%	10	2 debit	(2) credit
361	1997	246.1353	(466) credit	1997	3.33%	10	13 debit	(13) credit
380	1998	246.1395	(4,741) credit	1998	5.56%	10	219 debit	(219) credit
380	2002	246.1395	(72) credit	2002	5.56%	10	3 debit	(3) credit
380	1996	246.1400	(59) credit	1996	5.56%	10	3 debit	(3) credit
380	1999	246.1400	(284) credit	1999	5.56%	10	13 debit	(13) credit
380	1999	246.1400	(65) credit	1999	5.56%	10	3 debit	(3) credit
380	2000	246.1400	(198) credit	2000	5.56%	10	9 debit	(9) credit
380	2000	246.1400	(250) credit	2000	5.56%	10	12 debit	(12) credit
354	1997	246.1455	(300) credit	1997	2.50%	10	6 debit	(6) credit
			(\$7,282)				\$310	(\$310)
			Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

Effect on 2009:

NARUC	Year	JDE	AFUDC Amount	GL Year	Annual Rate	Months Depreciated	A/D to Remove/Add
354	1996	246.1295	(\$282) credit	1996	4.00%	12	\$11 debit
354	2001	246.1295	(504) credit	2001	4.00%	12	20 debit
361	1995	246.1353	(61) credit	1995	3.33%	12	2 debit
361	1997	246.1353	(466) credit	1997	3.33%	12	16 debit
380	1998	246.1395	(4,741) credit	1998	5.56%	12	263 debit
380	2002	246.1395	(72) credit	2002	5.56%	12	4 debit
380	1996	246.1400	(59) credit	1996	5.56%	12	3 debit
380	1999	246.1400	(284) credit	1999	5.56%	12	16 debit
380	1999	246.1400	(65) credit	1999	5.56%	12	4 debit
380	2000	246.1400	(198) credit	2000	5.56%	12	11 debit
380	2000	246.1400	(250) credit	2000	5.56%	12	14 debit
354	1997	246.1455	(300) credit	1997	2.50%	12	8 debit
			(\$7,282)				\$371
			Wastewater UPIS				Wastewater A/D

Effect on 2008 and Prior Years:

NARUC	Year	JDE	AFUDC Amount	GL Year	Annual Rate	Months Depreciated	A/D to Remove/Add
354	1996	246.1295	(\$282) credit	1996	4.00%	156	\$147 debit
354	2001	246.1295	(504) credit	2001	4.00%	96	161 debit
361	1995	246.1353	(61) credit	1995	3.33%	168	28 debit
361	1997	246.1353	(466) credit	1997	3.33%	144	186 debit
380	1998	246.1395	(4,741) credit	1998	5.56%	132	2,897 debit
380	2002	246.1395	(72) credit	2002	5.56%	84	28 debit
380	1996	246.1400	(59) credit	1996	5.56%	156	43 debit
380	1999	246.1400	(284) credit	1999	5.56%	120	158 debit
380	1999	246.1400	(65) credit	1999	5.56%	120	36 debit
380	2000	246.1400	(198) credit	2000	5.56%	108	99 debit
380	2000	246.1400	(250) credit	2000	5.56%	108	125 debit
354	1997	246.1455	(300) credit	1997	2.50%	144	90 debit
			(\$7,282)				\$3,999
			Wastewater UPIS				Wastewater A/D

Utilities, Inc. of Longwood
Commission Ordered Adjustments

Entry 6:

Audit Finding 8 - Accumulated Amortization of CIAC

Location: Docket No. 090381-SU audit report pg. 22-23 and PAA order pg. 3-4

Entry Description: To correct CIAC since acquisition due to incorrect rates and conversion mishaps.

Object A/C	Ledger	Business Unit	Description	Debit	Credit
246.3500	AA	246100	CIAC - Struct/Imprv General	697,628	
246.3550	AA	246100	CIAC - Sewer Force Main	70,056	
246.3555	AA	246100	CIAC - Sewer Gravity Main	124,953	
246.4050	AA	246100	A/A of CIAC - Struct/Imprv Pump Plt LS	7,519	
246.4070	AA	246100	A/A of CIAC - Struct/Imprv Trt	371,239	
246.4107	AA	246100	A/A of CIAC - Manholes	96,623	
246.4115	AA	246100	A/A of CIAC - Services to Customers	51,469	
246.4150	AA	246100	A/A of CIAC - Lagoons	10,931	
246.4155	AA	246100	A/A of CIAC - Treat/Disp Equip Trt Plt	192,718	
246.4265	AA	246100	A/A of CIAC - Wastewater Tap	3,676	
246100.7230	AA	246100	Amort Exp - Struct/Imprv Trt	333,702	
246100.7245	AA	246100	Amort Exp - Struct/Imprv General	14,560	
246100.7275	AA	246100	Amort Exp - Sewer Force Main	1,946	
246100.7280	AA	246100	Amort Exp - Sewer Gravity Main	2,293	
246100.7283	AA	246100	Amort Exp - Manholes	31,801	
246100.7290	AA	246100	Amort Exp - Services to Customers	20,124	
246100.7430	AA	246100	Amort Exp - Wastewater Tap	7,061	
246100.7425	AA	246100	Amort Exp - Other Tangible Wastewater Plant	133,005	
246.3505	AA	246100	CIAC - Struct/Imprv Trt		687,049
246.3565	AA	246100	CIAC - Services to Customers		70,056
246.3557	AA	246100	CIAC - Manholes		124,953
246.3705	AA	246100	CIAC - Wastewater Tap		10,579
246.4070	AA	246100	A/A of CIAC - Struct/Imprv General		473,775
246.403	AA	246100	A/A of CIAC - Organization		133,005
246.4100	AA	246100	A/A of CIAC - Sewer Force Main		48,350
246.4105	AA	246100	A/A of CIAC - Sewer Gravity Main		54,727
246100.7430	AA	246100	Amort Exp - Wastewater Tap		157
246100.7325	AA	246100	Amort Exp - Lagoons		9,833
246100.7330	AA	246100	Amort Exp - Treat/Disp Equip Trt Plt		189,992
246100.7245	AA	246100	Amort Exp - Struct/Imprv General		238,413
246100.7275	AA	246100	Amort Exp - Sewer Force Main		23,652
246100.7280	AA	246100	Amort Exp - Sewer Gravity Main		72,519
246100.7225	AA	246100	Amort Exp - Struct/Imprv Pump Plt LS		7,104
246100.7225	AA	246100	Amort Exp - Struct/Imprv Pump Plt LS		414
246100.7230	AA	246100	Amort Exp - Struct/Imprv Trt		17,892
246100.7290	AA	246100	Amort Exp - Services to Customers		1,536
246100.7283	AA	246100	Amort Exp - Manholes		3,471
246100.7325	AA	246100	Amort Exp - Lagoons		1,098
246100.7330	AA	246100	Amort Exp - Treat/Disp Equip Trt Plt		2,726

Summary Impact

Deprec Impact	24,317
2010 Impact	8,339
2009 Impact	-
2008 and Prior Impact	15,979

UTILITIES, INC. OF LONGWOOD
 DOCKET NO. 090381-SU
 AUDIT FINDING NO. 8 - ACCUMULATED AMORTIZATION OF CIAC

w/p AF (8)

Year	Account	Balance	Amort Exp.	A/A	
1995	3705 - CIAC - Sewer - Tap	(1,639,294.00)	17,075.98	687,555.98	CIAC balance includes removal
1996	3705 - CIAC - Sewer - Tap	(1,640,692.70)	41,017.32	728,573.30	of \$1,259.00 to correct ordered balance
1997	3705 - CIAC - Sewer - Tap	(1,640,692.70)	41,017.32	769,590.61	
1998	3705 - CIAC - Sewer - Tap	(1,640,692.70)	41,017.32	810,607.93	A/A balance includes \$180,516.00
1999	3705 - CIAC - Sewer - Tap	(1,648,440.98)	41,211.02	851,818.96	to correct ordered balance
2000	3705 - CIAC - Sewer - Tap	(1,652,808.98)	41,320.22	893,139.18	
2001	3705 - CIAC - Sewer - Tap	(1,653,336.72)	41,333.42	934,472.60	
2002	3705 - CIAC - Sewer - Tap	(1,653,336.72)	41,333.42	975,806.02	
2003	3705 - CIAC - Sewer - Tap	(15,256.08)	381.40	7,365.30	
2004	3705 - CIAC - Sewer - Tap	(15,683.82)	392.10	7,757.40	
2005	3705 - CIAC - Sewer - Tap	(19,683.93)	492.10	8,249.50	
2006	3705 - CIAC - Sewer - Tap	(19,683.93)	492.10	8,741.59	
2007	3705 - CIAC - Sewer - Tap	(19,683.93)	492.10	9,233.69	
Jan-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,274.70	
Feb-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,315.71	
Mar-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,356.72	
Apr-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,397.72	
May-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,438.73	
Jun-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,479.74	
Jul-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,520.75	
Aug-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,561.76	
Sep-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,602.77	
Oct-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,643.77	
Nov-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,684.78	
Dec-08	3705 - CIAC - Sewer - Tap	(19,683.93)	41.01	9,725.79	
Dec-09	3705 - CIAC - Sewer - Tap	(19,683.93)	492.10	10,217.89	
Oct-10	3705 - CIAC - Sewer - Tap	(19,683.93)	410.08	10,627.97	
	TY Average or Expense per Above	(19,683.93)	(492.10)	9,479.74	
	TY Average or Expense per Books	(9,104.67)	(303.48)	5,898.29	
	Adjustment	(10,579.26)	(188.62)	3,581.45	

Per Books	Adjustment
6,050.03	3,675.76

Year	Account	Balance	Amort Exp.	A/A	
1995	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
1996	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
1997	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
1998	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
1999	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
2000	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
2001	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
2002	3500 - CIAC - Structures & Improvements - Lift Stations	-	-	-	
2003	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	2,983.05	46,978.80	
2004	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	2,983.05	49,961.85	
2005	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	2,983.05	52,944.90	
2006	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	2,983.05	55,927.95	
2007	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	2,983.05	58,911.00	
Jan-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	59,159.59	
Feb-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	59,408.18	
Mar-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	59,656.77	
Apr-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	59,905.35	
May-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	60,153.94	
Jun-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	60,402.53	
Jul-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	60,651.12	
Aug-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	60,899.70	
Sep-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	61,148.29	
Oct-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	61,396.88	
Nov-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	61,645.47	
Dec-08	3500 - CIAC - Structures & Improvements - Lift Stations	(74,576.26)	248.59	61,894.05	
	TY Average or Expense per Above	(74,576.26)	(2,983.05)	60,402.53	
	TY Average or Expense per Books	(74,576.26)	(2,485.91)	53,132.51	
	Adjustment	-	(497.14)	7,270.02	

Per Books	Adjustment
54,375.46	7,518.59

UTILITIES, INC. OF LONGWOOD
DOCKET NO. 090381-SU
AUDIT FINDING NO. 8 - ACCUMULATED AMORTIZATION OF CIAC

w/p AF (8)

Year	Account	Balance	Amort Exp.	A/A
1995	3520 - Structures & Improvements - General	-	-	-
1996	3520 - Structures & Improvements - General	-	-	-
1997	3520 - Structures & Improvements - General	-	-	-
1998	3520 - Structures & Improvements - General	-	-	-
1999	3520 - Structures & Improvements - General	-	-	-
2000	3520 - Structures & Improvements - General	-	-	-
2001	3520 - Structures & Improvements - General	-	-	-
2002	3520 - Structures & Improvements - General	-	-	-
2003	3520 - Structures & Improvements - General	-	-	-
2004	3520 - Structures & Improvements - General	-	-	-
2005	3520 - Structures & Improvements - General	-	-	-
2006	3520 - Structures & Improvements - General	-	-	-
2007	3520 - Structures & Improvements - General	-	-	-
Jan-08	3520 - Structures & Improvements - General	-	-	-
Feb-08	3520 - Structures & Improvements - General	-	-	-
Mar-08	3520 - Structures & Improvements - General	-	-	-
Apr-08	3520 - Structures & Improvements - General	-	-	-
May-08	3520 - Structures & Improvements - General	-	-	-
Jun-08	3520 - Structures & Improvements - General	-	-	-
Jul-08	3520 - Structures & Improvements - General	-	-	-
Aug-08	3520 - Structures & Improvements - General	-	-	-
Sep-08	3520 - Structures & Improvements - General	-	-	-
Oct-08	3520 - Structures & Improvements - General	-	-	-
Nov-08	3520 - Structures & Improvements - General	-	-	-
Dec-08	3520 - Structures & Improvements - General	-	-	-
	TY Average or Expense per Above	-	-	-
	TY Average or Expense per Books	(697,628.33)	(17,472.14)	473,775.39
	Adjustment	697,628.33	17,472.14	(473,775.39)

Year	Account	Balance	Amort Exp.	A/A
1995	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
1996	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
1997	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
1998	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
1999	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
2000	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
2001	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
2002	3505 - CIAC - Structures & Improvements - Treatment	-	-	-
2003	3505 - CIAC - Structures & Improvements - Treatment	(407,479.26)	12,733.73	253,866.05
2004	3505 - CIAC - Structures & Improvements - Treatment	(408,738.26)	12,773.07	266,639.12
2005	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	21,470.28	306,828.61
2006	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	21,470.28	328,298.90
2007	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	21,470.28	349,769.18
Jan-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	351,558.37
Feb-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	353,347.56
Mar-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	355,136.75
Apr-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	356,925.94
May-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	358,715.13
Jun-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	360,504.32
Jul-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	362,293.51
Aug-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	364,082.70
Sep-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	365,871.89
Oct-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	367,661.08
Nov-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	369,450.27
Dec-08	3505 - CIAC - Structures & Improvements - Treatment	(687,049.07)	1,789.19	371,239.46
	TY Average or Expense per Above	(687,049.07)	(21,470.28)	360,504.32
	TY Average or Expense per Books	-	-	-
	Adjustment	(687,049.07)	(21,470.28)	360,504.32

UTILITIES, INC. OF LONGWOOD
 DOCKET NO. 090381-SU
 AUDIT FINDING NO. 8 - ACCUMULATED AMORTIZATION OF CIAC

w/p AF (8)

Year	Account	Balance	Amort Exp.	A/A		
1995	1345 - CIAC - Sewer Force Mains	-	-	-		
1996	1345 - CIAC - Sewer Force Mains	-	-	-		
1997	1345 - CIAC - Sewer Force Mains	-	-	-		
1998	1345 - CIAC - Sewer Force Mains	-	-	-		
1999	1345 - CIAC - Sewer Force Mains	-	-	-		
2000	1345 - CIAC - Sewer Force Mains	-	-	-		
2001	1345 - CIAC - Sewer Force Mains	-	-	-		
2002	1345 - CIAC - Sewer Force Mains	-	-	-		
2003	1345 - CIAC - Sewer Force Mains	(38,593.00)	1,286.43	24,054.11		
2004	1345 - CIAC - Sewer Force Mains	(38,593.00)	1,286.43	25,340.54		
2005	1345 - CIAC - Sewer Force Mains	(38,593.00)	1,286.43	26,626.97		
2006	1345 - CIAC - Sewer Force Mains	(38,593.00)	1,286.43	27,913.41		
2007	1345 - CIAC - Sewer Force Mains	(38,593.00)	1,286.43	29,199.84		
Jan-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,307.04		
Feb-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,414.25		
Mar-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,521.45		
Apr-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,628.65		
May-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,735.86		
Jun-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,843.06		
Jul-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	29,950.26		
Aug-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	30,057.46		
Sep-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	30,164.67		
Oct-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	30,271.87		
Nov-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	30,379.07		
Dec-08	1345 - CIAC - Sewer Force Mains	(38,593.00)	107.20	30,486.27		
					Per Books	Adjustment
					78,836.32	(48,350.05)
	TY Average or Expense per Above	(38,593.00)	(1,286.43)	29,843.06		
	TY Average or Expense per Books	(108,649.31)	(3,621.61)	77,025.52		
	Adjustment	70,056.31	2,335.18	(47,182.46)		

Year	Account	Balance	Amort Exp.	A/A		
1995	3565 - CIAC - Services to Customers	-	-	-		
1996	3565 - CIAC - Services to Customers	-	-	-		
1997	3565 - CIAC - Services to Customers	-	-	-		
1998	3565 - CIAC - Services to Customers	-	-	-		
1999	3565 - CIAC - Services to Customers	-	-	-		
2000	3565 - CIAC - Services to Customers	-	-	-		
2001	3565 - CIAC - Services to Customers	-	-	-		
2002	3565 - CIAC - Services to Customers	-	-	-		
2003	3565 - CIAC - Services to Customers	(70,056.31)	1,843.59	43,172.82		
2004	3565 - CIAC - Services to Customers	(70,056.31)	1,843.59	45,016.41		
2005	3565 - CIAC - Services to Customers	(70,056.31)	1,843.59	46,860.00		
2006	3565 - CIAC - Services to Customers	(70,056.31)	1,843.59	48,703.59		
2007	3565 - CIAC - Services to Customers	(70,056.31)	1,843.59	50,547.17		
Jan-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	50,700.81		
Feb-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	50,854.44		
Mar-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,008.07		
Apr-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,161.70		
May-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,315.33		
Jun-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,468.97		
Jul-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,622.60		
Aug-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,776.23		
Sep-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	51,929.86		
Oct-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	52,083.50		
Nov-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	52,237.13		
Dec-08	3565 - CIAC - Services to Customers	(70,056.31)	153.63	52,390.76		
	TY Average or Expense per Above	(70,056.31)	(1,843.59)	51,468.97		
	TY Average or Expense per Books	-	-	-		
	Adjustment	(70,056.31)	(1,843.59)	51,468.97		

UTILITIES, INC. OF LONGWOOD
DOCKET NO. 090381-SU
AUDIT FINDING NO. 8 - ACCUMULATED AMORTIZATION OF CIAC

w/p AF (8)

Year	Account	Balance	Amort Exp.	A/A		
1995	3555 - CIAC - Sewer Gravity Mains	-	-	-		
1996	3555 - CIAC - Sewer Gravity Mains	-	-	-		
1997	3555 - CIAC - Sewer Gravity Mains	-	-	-		
1998	3555 - CIAC - Sewer Gravity Mains	-	-	-		
1999	3555 - CIAC - Sewer Gravity Mains	-	-	-		
2000	3555 - CIAC - Sewer Gravity Mains	-	-	-		
2001	3555 - CIAC - Sewer Gravity Mains	-	-	-		
2002	3555 - CIAC - Sewer Gravity Mains	-	-	-		
2003	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	10,598.14	291,951.76		
2004	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	10,598.14	302,549.90		
2005	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	10,598.14	313,148.05		
2006	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	10,598.14	323,746.19		
2007	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	10,598.14	334,344.33		
Jan-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	335,227.51		
Feb-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	336,110.69		
Mar-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	336,993.87		
Apr-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	337,877.05		
May-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	338,760.23		
Jun-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	339,643.41		
Jul-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	340,526.59		
Aug-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	341,409.76		
Sep-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	342,292.94		
Oct-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	343,176.12		
Nov-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	344,059.30		
Dec-08	3555 - CIAC - Sewer Gravity Mains	(476,916.51)	883.18	344,942.48		
					Per Books	Adjustment
					401,045.53	(56,103.05)
	TY Average or Expense per Above	(476,916.51)	(10,598.14)	339,643.41		
	TY Average or Expense per Books	(601,869.55)	(13,350.22)	394,370.42		
	Adjustment	124,953.04	2,752.08	(54,727.01)		

Year	Account	Balance	Amort Exp.	A/A		
1995	3557 - CIAC - Manholes	-	-	-		
1996	3557 - CIAC - Manholes	-	-	-		
1997	3557 - CIAC - Manholes	-	-	-		
1998	3557 - CIAC - Manholes	-	-	-		
1999	3557 - CIAC - Manholes	-	-	-		
2000	3557 - CIAC - Manholes	-	-	-		
2001	3557 - CIAC - Manholes	-	-	-		
2002	3557 - CIAC - Manholes	-	-	-		
2003	3557 - CIAC - Manholes	(124,953.04)	4,165.10	77,880.29		
2004	3557 - CIAC - Manholes	(124,953.04)	4,165.10	82,045.39		
2005	3557 - CIAC - Manholes	(124,953.04)	4,165.10	86,210.49		
2006	3557 - CIAC - Manholes	(124,953.04)	4,165.10	90,375.59		
2007	3557 - CIAC - Manholes	(124,953.04)	4,165.10	94,540.69		
Jan-08	3557 - CIAC - Manholes	(124,953.04)	347.09	94,887.78		
Feb-08	3557 - CIAC - Manholes	(124,953.04)	347.09	95,234.88		
Mar-08	3557 - CIAC - Manholes	(124,953.04)	347.09	95,581.97		
Apr-08	3557 - CIAC - Manholes	(124,953.04)	347.09	95,929.06		
May-08	3557 - CIAC - Manholes	(124,953.04)	347.09	96,276.15		
Jun-08	3557 - CIAC - Manholes	(124,953.04)	347.09	96,623.24		
Jul-08	3557 - CIAC - Manholes	(124,953.04)	347.09	96,970.33		
Aug-08	3557 - CIAC - Manholes	(124,953.04)	347.09	97,317.43		
Sep-08	3557 - CIAC - Manholes	(124,953.04)	347.09	97,664.52		
Oct-08	3557 - CIAC - Manholes	(124,953.04)	347.09	98,011.61		
Nov-08	3557 - CIAC - Manholes	(124,953.04)	347.09	98,358.70		
Dec-08	3557 - CIAC - Manholes	(124,953.04)	347.09	98,705.79		
	TY Average or Expense per Above	(124,953.04)	(4,165.10)	96,623.24		
	TY Average or Expense per Books	-	-	-		
	Adjustment	(124,953.04)	(4,165.10)	96,623.24		

UTILITIES, INC. OF LONGWOOD
DOCKET NO. 090381-SU
AUDIT FINDING NO. 8 - ACCUMULATED AMORTIZATION OF CIAC

w/p AF (8)

Year	Account	Balance	Amort Exp.	A/A		
1995	3600 - CIAC - Lagoons	-	-	-		
1996	3600 - CIAC - Lagoons	-	-	-		
1997	3600 - CIAC - Lagoons	-	-	-		
1998	3600 - CIAC - Lagoons	-	-	-		
1999	3600 - CIAC - Lagoons	-	-	-		
2000	3600 - CIAC - Lagoons	-	-	-		
2001	3600 - CIAC - Lagoons	-	-	-		
2002	3600 - CIAC - Lagoons	-	-	-		
2003	3600 - CIAC - Lagoons	(48,841.58)	2,713.42	31,527.17		
2004	3600 - CIAC - Lagoons	(48,841.58)	2,713.42	34,240.60		
2005	3600 - CIAC - Lagoons	(48,841.58)	2,713.42	36,954.02		
2006	3600 - CIAC - Lagoons	(48,841.58)	2,713.42	39,667.44		
2007	3600 - CIAC - Lagoons	(48,841.58)	2,713.42	42,380.86		
Jan-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	42,606.98		
Feb-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	42,833.10		
Mar-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	43,059.21		
Apr-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	43,285.33		
May-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	43,511.45		
Jun-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	43,737.57		
Jul-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	43,963.69		
Aug-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	44,189.81		
Sep-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	44,415.93		
Oct-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	44,642.04		
Nov-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	44,868.16	Per Books	Adjustment
Dec-08	3600 - CIAC - Lagoons	(48,841.58)	226.12	45,094.28	34,163.49	10,930.79
	TY Average or Expense per Above	(48,841.58)	(2,713.42)	43,737.57		
	TY Average or Expense per Books	(48,841.58)	(1,395.48)	33,465.75		
	Adjustment	-	(1,317.94)	10,271.82		

Year	Account	Balance	Amort Exp.	A/A		
1995	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
1996	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
1997	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
1998	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
1999	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
2000	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
2001	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
2002	3605 - CIAC - Treatment & Disposal - Treatment Plant	-	-	-		
2003	3605 - CIAC - Treatment & Disposal - Treatment Plant	(399,554.76)	22,197.49	257,912.07		
2004	3605 - CIAC - Treatment & Disposal - Treatment Plant	(399,554.76)	22,197.49	280,109.55		
2005	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	6,735.78	268,126.12		
2006	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	6,735.78	274,861.89		
2007	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	6,735.78	281,597.67		
Jan-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	282,158.98		
Feb-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	282,720.30		
Mar-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	283,281.61		
Apr-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	283,842.93		
May-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	284,404.24		
Jun-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	284,965.56		
Jul-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	285,526.87		
Aug-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	286,088.18		
Sep-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	286,649.50		
Oct-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	287,210.81		
Nov-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	287,772.13	Per Books	Adjustment
Dec-08	3605 - CIAC - Treatment & Disposal - Treatment Plant	(121,243.95)	561.31	288,333.44	95,615.09	192,718.35
	TY Average or Expense per Above	(121,243.95)	(6,735.78)	284,965.56		
	TY Average or Expense per Books	(121,243.95)	(3,464.15)	93,883.02		
	Adjustment	-	(3,271.63)	191,082.54		

UTILITIES, INC. OF LONGWOOD
DOCKET NO. 090381-SU
AUDIT FINDING NO. 8 - ACCUMULATED AMORTIZATION OF CIAC

w/p AF (8)

Year	Account	Balance	Amort Exp.	Δ/A
1995	3480 - CIAC - Organization	-	-	-
1996	3480 - CIAC - Organization	-	-	-
1997	3480 - CIAC - Organization	-	-	-
1998	3480 - CIAC - Organization	-	-	-
1999	3480 - CIAC - Organization	-	-	-
2000	3480 - CIAC - Organization	-	-	-
2001	3480 - CIAC - Organization	-	-	-
2002	3480 - CIAC - Organization	-	-	-
2003	3480 - CIAC - Organization	-	-	-
2004	3480 - CIAC - Organization	-	-	-
2005	3480 - CIAC - Organization	-	-	-
2006	3480 - CIAC - Organization	-	-	-
2007	3480 - CIAC - Organization	-	-	-
Jan-08	3480 - CIAC - Organization	-	-	-
Feb-08	3480 - CIAC - Organization	-	-	-
Mar-08	3480 - CIAC - Organization	-	-	-
Apr-08	3480 - CIAC - Organization	-	-	-
May-08	3480 - CIAC - Organization	-	-	-
Jun-08	3480 - CIAC - Organization	-	-	-
Jul-08	3480 - CIAC - Organization	-	-	-
Aug-08	3480 - CIAC - Organization	-	-	-
Sep-08	3480 - CIAC - Organization	-	-	-
Oct-08	3480 - CIAC - Organization	-	-	-
Nov-08	3480 - CIAC - Organization	-	-	-
Dec-08	3480 - CIAC - Organization	-	-	-
	TY Average or Expense per Above	-	-	-
	TY Average or Expense per Books	-	-	133,005.38
	Adjustment	-	-	(133,005.38)

SUMMARY - CIAC AMORTIZATION PER BOOKS	(1,661,913.65)	(42,092.99)	1,264,556.27
SUMMARY - CIAC AMORTIZATION ADJUSTMENT	-	(10,194.90)	12,112.13
SUMMARY - TOTAL AMORTIZATION AVERAGE OR EXPENSE	(1,661,913.65)	(52,287.89)	1,276,668.39

SUMMARY - CIAC AMORTIZATION PER FILING			810,650.00
SUMMARY - CIAC AMORTIZATION PER REVISED ADJUSTMENTS			1,276,668.39
SUMMARY - ADJUSTMENT TO FILING			466,018.39

Notes

(1) Prior to 2003, CIAC was kept in one account. Any CIAC that was attributable to specific plant accounts was placed into the appropriate plant accounts. The same percentage was not done for accumulated amortization. The calculation below ensures that a reasonable amount of accumulated amortization is related to each CIAC account.

CIAC reclassified from undistributed CIAC in 2003	(1,642,229.72)
Total CIAC	(1,654,067.98)
Percentage removed	99.28%
Accumulated amortization calculated for undistributed CIAC in 2003 (per above)	975,806.02
Percentage to remove	99.28%
Amount to remove	968,822.12
Structures & Improvements - Treatment	
Amount reclassified in 2003	(408,738.26)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	24.89%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	24.89%
Amount to reclass to accumulated amortization	241,132.32
Structures & Improvements - Lift Stations	
Amount reclassified in 2003	(74,576.26)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	4.54%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	4.54%
Amount to reclass to accumulated amortization	43,995.75
Sewer Force Mains	
Amount reclassified in 2003	(38,593.00)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	2.35%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	2.35%
Amount to reclass to accumulated amortization	22,767.67

UTILITIES, INC. OF LONGWOOD
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Services to Customers	
Amount reclassified in 2003	(70,056.31)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	4.27%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	4.27%
Amount to reclass to accumulated amortization	41,329.24
Sewer Gravity Mains	
Amount reclassified in 2003	(476,916.51)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	29.04%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	29.04%
Amount to reclass to accumulated amortization	281,353.61
Manholes	
Amount reclassified in 2003	(124,953.04)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	7.61%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	7.61%
Amount to reclass to accumulated amortization	73,715.19
Lagoons	
Amount reclassified in 2003	(48,841.58)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	2.97%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	2.97%
Amount to reclass to accumulated amortization	28,813.75
Treatment & Disposal Equipment - Treatment Plant	
Amount reclassified in 2003	(399,554.76)
Total CIAC reclassified (per above)	(1,642,229.72)
Percentage reclassified	24.33%
Accumulated amortization to reclassify from undistributed CIAC in 2003 (per above)	968,822.12
Percentage to remove	24.33%
Amount to reclass to accumulated amortization	235,714.58

UTILITIES, INC. OF LONGWOOD
 COMMISSION ORDERED ADJUSTMENTS

Entry 7:

Location: MFR, A-3 and B-3 Schedules

Entry Description: To correct incorrect A/D rates since acquisition and incorrect transfers during conversion.

Object A/C	Ledger	Business Unit	Description	Debit	Credit
246.1295	AA	246100	Struct/Imprv Pump Plt LS	320	
246.1300	AA	246100	Struct/Imprv Trt	1,427,389	
246.1353	AA	246100	Manholes	235,032	
246.1360	AA	246100	Services to Customers	125,305	
246.1400	AA	246100	Treat/Disp Equip Trt Plt	869	
246.2030	AA	246100	A/D - Organization	60,361	
246.2050	AA	246100	A/D - Struct/Imprv Collection	12	
246.2105	AA	246100	A/D - Sewer Force Main	91,436	
246.2110	AA	246100	A/D - Sewer Gravity Main	380,576	
246.2165	AA	246100	A/D - Plant Sewers Trt Plt	14	
246.2215	AA	246100	A/D - Struct/Imprv General	797,278	
246.2220	AA	246100	A/D - Office Furniture & Eqpt	1,310	
246.2245	AA	246100	A/D - Communication Eqpt	472	
246100.6640	AA	246100	Dep Exp - Organization	2,016	
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS	69,082	
246100.6665	AA	246100	Dep Exp - Struct/Imprv Trt	34,492	
246100.6685	AA	246100	Dep Exp - Power Generation Eqpt Collection	8	
246100.6685	AA	246100	Dep Exp - Power Generation Eqpt Collection	2	
246100.6710	AA	246100	Dep Exp - Sewer Force Main	37,798	
246100.6717	AA	246100	Dep Exp - Manholes	6,414	
246100.6725	AA	246100	Dep Exp - Services to Customers	2,742	
246100.6745	AA	246100	Dep Exp - Pump Eqpt Pump Plt	11	
246100.6745	AA	246100	Dep Exp - Pump Eqpt Pump Plt	23	
246100.6760	AA	246100	Dep Exp - Lagoons	2,039	
246100.6760	AA	246100	Dep Exp - Lagoons	26,640	
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt	5,748	
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt	102,075	
246100.6800	AA	246100	Dep Exp - Other Pump Plt	78	
246100.6800	AA	246100	Dep Exp - Other Pump Plt	16	
246100.6805	AA	246100	Dep Exp - Other Trt	134	
246100.6805	AA	246100	Dep Exp - Other Trt	27	
246100.6820	AA	246100	Dep Exp - Struct/Imprv Office	2,419	
246100.6835	AA	246100	Dep Exp - Tools, Shop, & Misc Eqpt	1,584	
246100.6840	AA	246100	Dep Exp - Laboratory Eqpt	7	
246100.6840	AA	246100	Dep Exp - Laboratory Eqpt	330	
246100.6860	AA	246100	Dep Exp - Other Tangible Wastewater Plant	631,275	
246.1290	AA	246100	Struct/Imprv Collection		320
246.1315	AA	246100	Struct/Imprv General		1,427,389
246.1345	AA	246100	Sewer Force Main		125,305
246.1350	AA	246100	Sewer Gravity Main		235,032
246.1410	AA	246100	Plant Sewers Trt Plt		869
246.2055	AA	246100	A/D - Struct/Imprv Pump Plt LS		69,355
246.2060	AA	246100	A/D - Struct/Imprv Trt		586,238
246.2080	AA	246100	A/D - Power Generation Eqpt Collection		9
246.2113	AA	246100	A/D - Manholes		103,228
246.2120	AA	246100	A/D - Services to Customers		44,655
246.2140	AA	246100	A/D - Pump Eqpt Pump Plt		34
246.2155	AA	246100	A/D - Lagoons		28,680
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt		108,691
246.2195	AA	246100	A/D - Other Plant Pump Plt		93
246.2200	AA	246100	A/D - Other Trt Plt		161
246.2215	AA	246100	A/D - Struct/Imprv General		2,408
246.2230	AA	246100	A/D - Tools, Shop, & Misc Eqpt		1,584
246.2235	AA	246100	A/D - Laboratory Eqpt		337
246100.6640	AA	246100	Dep Exp - Organization		62,377
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS		47
246100.6665	AA	246100	Dep Exp - Struct/Imprv Trt		875,643
246100.6710	AA	246100	Dep Exp - Sewer Force Main		3,929
246100.6715	AA	246100	Dep Exp - Sewer Gravity Main		6,197
246100.6715	AA	246100	Dep Exp - Sewer Gravity Main		139,347
246100.6717	AA	246100	Dep Exp - Manholes		138,218
246100.6725	AA	246100	Dep Exp - Services to Customers		83,393
246100.6820	AA	246100	Dep Exp - Struct/Imprv Office		11
246100.6825	AA	246100	Dep Exp - Office Furniture & Eqpt		59
246100.6825	AA	246100	Dep Exp - Office Furniture & Eqpt		1,252
246100.6850	AA	246100	Dep Exp - Communication Eqpt		98
246100.6850	AA	246100	Dep Exp - Communication Eqpt		374

Summary Impact

Deprec Impact	385,986
2010 Impact	(43,349)
2009 Impact	-
2008 and Prior Impact	429,335

UTILITIES, INC. OF LONGWOOD
DOCKET NO. 090381-SU
PREFILED SUPPORT

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Balance Per Recalculation</u>	<u>Balance Per TB</u>	<u>Adjustment</u>
246.1295	AA	246100	Struct/Imprv Pump Plt LS	323,314	322,994	320
246.1290	AA	246100	Struct/Imprv Collection	-	320	(320)
246.1300	AA	246100	Struct/Imprv Trt	1,427,389	-	1,427,389
246.1315	AA	246100	Struct/Imprv General	-	1,427,389	(1,427,389)
246.1345	AA	246100	Sewer Force Main	64,504	189,809	(125,305)
246.1350	AA	246100	Sewer Gravity Main	845,583	1,080,615	(235,032)
246.1353	AA	246100	Manholes	235,032	-	235,032
246.1360	AA	246100	Services to Customers	125,305	-	125,305
246.1400	AA	246100	Treat/Disp Equip Trt Plt	339,757	338,888	869
246.1410	AA	246100	Plant Sewers Trt Plt	-	869	(869)
246.2030	AA	246100	A/D - Organization	(31,265)	(91,626)	60,361
246.2050	AA	246100	A/D - Struct/Imprv Collection	-	(12)	12
246.2055	AA	246100	A/D - Struct/Imprv Pump Plt LS	(90,179)	(20,824)	(69,355)
246.2060	AA	246100	A/D - Struct/Imprv Trt	(586,238)	-	(586,238)
246.2075	AA	246100	A/D - Struct/Imprv General	-	(797,278)	797,278
246.2080	AA	246100	A/D - Power Generation Eqpt Collection	(13)	(4)	(9)
246.2105	AA	246100	A/D - Sewer Force Main	(32,057)	(123,493)	91,436
246.2110	AA	246100	A/D - Sewer Gravity Main	(274,547)	(655,123)	380,576
246.2113	AA	246100	A/D - Manholes	(103,228)	-	(103,228)
246.2120	AA	246100	A/D - Services to Customers	(44,655)	-	(44,655)
246.2140	AA	246100	A/D - Pump Eqpt Pump Plt	(38)	(5)	(34)
246.2155	AA	246100	A/D - Lagoons	(54,771)	(26,091)	(28,680)
246.2160	AA	246100	A/D - Treat/Disp Equip Trt Plt	(210,130)	(101,439)	(108,691)
246.2165	AA	246100	A/D - Plant Sewers Trt Plt	-	(14)	14
246.2195	AA	246100	A/D - Other Plant Pump Plt	(146)	(52)	(93)
246.2200	AA	246100	A/D - Other Trt Plt	(220)	(58)	(161)
246.2215	AA	246100	A/D - Struct/Imprv General	(4,011)	(1,603)	(2,408)
246.2220	AA	246100	A/D - Office Furniture & Eqpt	(10,233)	(11,544)	1,310
246.2230	AA	246100	A/D - Tools, Shop, & Misc Eqpt	(7,758)	(6,175)	(1,584)
246.2235	AA	246100	A/D - Laboratory Eqpt	(1,301)	(964)	(337)
246.2245	AA	246100	A/D - Communication Eqpt	(22,501)	(22,973)	472
246.2285	AA	246100	A/D - Reuse - T&D Mains	(1)	(1)	0
246100.6640	AA	246100	Dep Exp - Organization	2,016		
246100.6660	AA	246100	Dep Exp - Struct/Imprv Pump Plt LS	(47)		
246100.6665	AA	246100	Dep Exp - Struct/Imprv Trt	34,492		
246100.6685	AA	246100	Dep Exp - Power Generation Eqpt Collection	8		
246100.6710	AA	246100	Dep Exp - Sewer Force Main	(3,929)		
246100.6715	AA	246100	Dep Exp - Sewer Gravity Main	(6,197)		
246100.6717	AA	246100	Dep Exp - Manholes	6,414		
246100.6725	AA	246100	Dep Exp - Services to Customers	2,742		
246100.6745	AA	246100	Dep Exp - Pump Eqpt Pump Plt	11		
246100.6760	AA	246100	Dep Exp - Lagoons	2,039		
246100.6765	AA	246100	Dep Exp - Treat/Disp Equip Trt Plt	5,748		
246100.6800	AA	246100	Dep Exp - Other Pump Plt	78		
246100.6805	AA	246100	Dep Exp - Other Trt	134		
246100.6820	AA	246100	Dep Exp - Struct/Imprv Office	(11)		
246100.6825	AA	246100	Dep Exp - Office Furniture & Eqpt	(59)		
246100.6835	AA	246100	Dep Exp - Tools, Shop, & Misc Eqpt	(0)		
246100.6840	AA	246100	Dep Exp - Laboratory Eqpt	7		
246100.6850	AA	246100	Dep Exp - Communication Eqpt	(98)		
246100.6890	AA	246100	Dep Exp - Reuse T&D	(0)		