



FRIEDMAN,
FRIEDMAN & LONG, P.A.
ATTORNEYS & COUNSELORS

September 10, 2014

E-Filing

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

Re: Docket No. 140060-WS - Application for increase in Water and Wastewater rates in Seminole County by Sanlando Utilities Corporation
Our File No. 30057.214

Dear Ms. Stauffer:

The following are Sanlando Utilities Corporation's ("Utility") responses to the Staff's First Data Request dated August 27, 2014:

1. In Order No. PSC-13-0085-WS, the Commission ordered Sanlando to make an adjustment to increase wastewater CIAC by \$1,445,252 to recognize the contribution by the St. John's River Water Management District for 40 percent of the cost of the construction of the reuse main. Based on a review of the Annual Report for the year ended December 31, 2013, and the MFRs for the test year ended December 31, 2013, it does not appear that this adjustment was made. Please explain where in the Annual Report and MFRs this adjustment was made.

RESPONSE: The increase in CIAC is included in the \$1,651,394 shown on MFR Schedule A-11, line 9, and page W-8(a) of the Annual Report for the year ended December 31, 2013. Please see the attached file titled "Sanlando CIAC", the transactions in this file comprise the \$1,651,394 shown on MFR Schedule A-11, line 9, and page W-8(a) of the Annual Report for the year ended December 31, 2013. At the point in time that documentation was provided to the PSC during the last rate case, the project cost was \$3,613,130 which means that 40% of that amount was \$1,445,252. That is the amount reflected in the PAA Order. Subsequently, the project cost increased due to change orders dictated by additional engineering work required to cure conflicts as well as the cost of some easements the Utility had to obtain. The contribution that was made was \$1,468,000 and that is reflected in the attached Sanlando CIAC Schedule under the entity name "St John's River Water Mgmt Dist". Please also see the attached Cost-Sharing Agreement.

2. Please refer to MFR Schedule A-11, line 9, and page W-8(a) of the Annual Report for the year ended December 31, 2013. Please explain from where the total water tap fees in the amount of

\$1,651,394 were received. Considering that the growth in water customers was only 0.3% for the year, how did Sanlando obtain this amount from tap fees?

RESPONSE: Please refer to the response and file referenced above. The majority of the \$1,651,394 came from the St. Johns River Water Management District funding (\$1,468,000). The second largest amount (\$171,976.92) came from the Board of County Commissioners.

3. Is the \$1,651,394 amount (located on MFR Schedule A-11, Line 9 under the column titled Water), related to the St. Johns River Water Management District funding 40 percent of the cost of the construction of the reuse main per Order No. PSC-13-0085-PAA-WS?

RESPONSE: Please refer to the response above. The \$1,651,394 amount (located on MFR Schedule A-11, Line 9 under the column titled Water), contains \$1,468,000 related to the St. Johns River Water Management District funding of 40 percent of the cost of the construction of the reuse main per Order No. PSC-13-0085-PAA-WS.

4. What was the exact amount received from the St. Johns River Water Management District funding for 40 percent of the cost of the construction of the reuse main per Order No. PSC-13-0085-PAA-WS?

RESPONSE: Please refer to the response above. The exact amount received from the St. Johns River Water Management District funding for 40 percent of the cost of the construction of the reuse main per Order No. PSC-13-0085-PAA-WS was \$1,468,000.

5. For all the entries listed as "Commission Ordered Adjustments" on MFR Schedules A-11, line 10, and A-13, line 9, please provide:
 - a. The derivation of the amounts,
 - b. An explanation of what those adjustments are based upon, and
 - c. Whether the adjustments are included as part of the company's adjustments to the test year.

RESPONSE:

- a. The amount \$(1,841,746) shown on the MFR is derived from the retirement of 3 Water Assets in the amounts of \$939,368.87, \$871,247.81, and \$31,229.55. The amount \$(999,705.04) shown on the MFR is derived from the retirement of 2 Sewer Assets in the amounts of \$513,949.83 and \$507,092.44 and 2 adjusting entries in the amounts of \$(0.23) and \$(21,337.00).
- b. The retirement entries are based on assets that were over-depreciated. The retirement was made based on the original cost of those assets. The adjusting entries of \$(0.23) and \$(21,337.00) were based on a need to reclassify costs in CIAC - other tangible water plant that really belong in CIAC and to correct an entry that was inputted backwards. Please see the attached Schedules titled "Commission Ordered Adjustments".
- c. These adjustments are included in the MFRs to illustrate the yearly additions, retirements, and adjustments by the dollar amount up to the end of the test year.

6. In an email correspondence from Mr. Pitts to Mr. Friedman the following statement was noted: *On the Annual Report these adjustments are designated as Commission Ordered Adjustments. These entries while not expressly mentioned in the Order, did relate to the Commission Ordered adjustments.* Please explain how the entries on MFR Schedules A-11, line 10, and A-13, line 9 are related to the Commission Ordered adjustments.

RESPONSE: While making the CIAC adjustments from the PAA Order, it was discovered that a few assets were showing up as over-depreciated. Subsequently these adjustments were made to present the correct accumulated depreciation and retire the previously over-depreciated assets. These adjustments were made in conjunction with the Commission Ordered Adjustments booked therefore they were given the designation of Commission Ordered Adjustments.

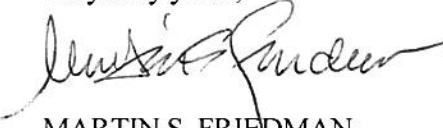
7. Please provide the following information for the assets associated with the adjusting entries listed below that were included in the Excel Spreadsheets attached to the Darian Pitts email mentioned in question number 5.
- A description of the asset,
 - The original depreciation rate that was used to determine the Accumulated Amortization for the asset, and
 - The depreciation rate that should have been used considering that the assets were over-depreciated.

108256 Water Plant-Converted Asset
108262 Water Plant-Converted Asset
108263 Water Plant-Converted Asset
101942 Sewer Plant-Converted Asset
101946 Sewer Plant-Converted Asset
161217 Docket No. 2110257-WS-Adj31

RESPONSE: Please see the attached Schedules titled "Asset Descriptions and Depreciation Rates."

If you or the Staff have any questions regarding these responses, please feel free to contact me.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/

cc: John Hoy (via e-mail)
Patrick Flynn (via e-mail)
Darrien Pitts (via e-mail)
Steve Reilly, Esquire (via e-mail)

SANLANDO CIAC

CIS_DIVISION	XFER_TO_GL_DT	DESCR	ACCT_ID	ENTITY_NAME	PARENT_ID	SA_ID	DESCR_1	AMOUNT	CHAR_VAL	GL_ACCT
255	18-Sep-13	Sanlando Utilities Corp	356991932	ROJAS,JORGE	WTRTAPVA	356991207	Water Tap Fee Variable Adjustment	(2,846.00)	255100	255.3435
255	13-Mar-13	Sanlando Utilities Corp	407245723	DESIGN TEC HOMES, INC.	WTRTAPVA	407245883	Water Tap Fee Variable Adjustment	(150.00)	255102	255.3435
255	13-Jan-13	Sanlando Utilities Corp	695305999	TAYLOR MORRISON HOMES	MTRSETVA	695305893	Meter Set Fee Variable Adjustment	(210.00)	255102	255102.5285
255	21-Feb-13	Sanlando Utilities Corp	868992153	Board of County Commissioners	WRSCPTVA	868992410	Water Reserved Capacity Fee Variable Adjustment	(171,976.92)	255100	255.3435
255	12-Feb-13	Sanlando Utilities Corp	1208260359	MORRO,FRANCES	WTRTAPVA	1208260097	Water Tap Fee Variable Adjustment	(110.00)	255100	255.3435
255	9-Dec-13	Sanlando Utilities Corp	1383210000	FARIA,MANUEL	MTRSETVA	1383210869	Meter Set Fee Variable Adjustment	(119.00)	255100	255100.5285
255	22-Jul-13	Sanlando Utilities Corp	2236935413	TAYLOR MORRISON HOMES	MTRSETVA	2236935764	Meter Set Fee Variable Adjustment	(150.00)	255102	255102.5285
255	6-Jun-13	Sanlando Utilities Corp	2500592985	FLORIDA HOSPITAL LAUNDRY	WTRMRIVA	2500592704	Water Meter Installation Fee Variable Adjustment	(3,211.61)	255100	255.3455
255	13-Nov-13	Sanlando Utilities Corp	2804695451	St John's River Water Mgmt Dist	WTRTAPVA	2804695668	Water Tap Fee Variable Adjustment	(296,809.80)	255100	255.3435
255	30-Sep-13	Sanlando Utilities Corp	2804695451	St John's River Water Mgmt Dist	WTRTAPVA	2804695668	Water Tap Fee Variable Adjustment	(521,469.00)	255100	255.3435
255	16-May-13	Sanlando Utilities Corp	2804695451	St John's River Water Mgmt Dist	WTRTAPVA	2804695668	Water Tap Fee Variable Adjustment	(649,721.20)	255100	255.3435
255	10-Oct-13	Sanlando Utilities Corp	2850274773	CERTIFIED CONSTRUCTION & DESIGN CORP	MTRSETVA	2850274867	Meter Set Fee Variable Adjustment	(60.00)	255100	255100.5285
255	10-Oct-13	Sanlando Utilities Corp	2850274773	CERTIFIED CONSTRUCTION & DESIGN CORP	WTRTAPVA	2850274867	Water Tap Fee Variable Adjustment	(1,500.00)	255100	255.3435
255	23-Oct-13	Sanlando Utilities Corp	3919880962	JEREMIAH'S ITALIAN ICE	WRSCPTVA	3919880874	Water Reserved Capacity Fee Variable Adjustment	(322.50)	255100	255.3435
255	16-Oct-13	Sanlando Utilities Corp	3919880962	JEREMIAH'S ITALIAN ICE	WTRTAPVA	3919880874	Water Tap Fee Variable Adjustment	(645.00)	255100	255.3435
255	23-Oct-13	Sanlando Utilities Corp	3919880962	JEREMIAH'S ITALIAN ICE	WTRTAPVA	3919880874	Water Tap Fee Variable Adjustment	645.00	255100	255.3435
255	23-Oct-13	Sanlando Utilities Corp	3919880962	JEREMIAH'S ITALIAN ICE	WTRMRIVA	3919880971	Wastewater Reserved Capacity Fee Variable Adjustment	(322.50)	255101	255.3715
255	8-Sep-13	Sanlando Utilities Corp	3931972016	GHALAYINI,KHALED	WTRTAPVA	3931972475	Water Tap Fee Variable Adjustment	610.90	255100	255.3435
255	8-Sep-13	Sanlando Utilities Corp	3931972016	GHALAYINI,KHALED	WTRTAPVA	3931972475	Water Tap Fee Variable Adjustment	(610.90)	255100	255.3435
255	13-Mar-13	Sanlando Utilities Corp	4158633173	DESIGN TEC HOMES, INC.	WTRMRIVA	4158633196	Water Meter Installation Fee Variable Adjustment	(110.00)	255100	255.3455
255	26-Jun-13	Sanlando Utilities Corp	4657113425	BAYBROOK HOMES	WTRTAPVA	4657113447	Water Tap Fee Variable Adjustment	(550.50)	255100	255.3435
255	15-Sep-13	Sanlando Utilities Corp	5218241113	MERITAGE HOMES OF FLORIDA	MTRSETVA	5218241298	Meter Set Fee Variable Adjustment	(60.00)	255100	255100.5285
255	13-Jan-13	Sanlando Utilities Corp	5463650393	MERITAGE HOMES	MTRSETVA	5463650392	Meter Set Fee Variable Adjustment	(60.00)	255102	255102.5285
255	15-Sep-13	Sanlando Utilities Corp	5610658154	MERITAGE HOMES OF FLORIDA	MTRSETVA	5610658194	Meter Set Fee Variable Adjustment	(150.00)	255102	255102.5285
255	18-Sep-13	Sanlando Utilities Corp	5610658154	MERITAGE HOMES OF FLORIDA	MTRSETVA	5610658194	Meter Set Fee Variable Adjustment	150.00	255102	255102.5285
255	31-Jan-13	Sanlando Utilities Corp	7394969725	NASRALLAH,MARK	WTRTAPVA	7394969861	Water Tap Fee Variable Adjustment	(150.00)	255102	255.3435
255	31-Jan-13	Sanlando Utilities Corp	7394969725	NASRALLAH,MARK	WTRTAPVA	7394969081	Water Tap Fee Variable Adjustment	(60.00)	255100	255.3435
255	30-Nov-13	Sanlando Utilities Corp	7911419984	BORTELL,DONALD	MTRSETVA	7911419505	Meter Set Fee Variable Adjustment	(124.00)	255100	255100.5285
255	30-Nov-13	Sanlando Utilities Corp	7911419984	BORTELL,DONALD	WTRTAPVA	7911419505	Water Tap Fee Variable Adjustment	(1,200.00)	255100	255.3435
255	27-Aug-13	Sanlando Utilities Corp	8430964850	BALES,TIPTON C	MTRSETVA	8430964502	Meter Set Fee Variable Adjustment	100.00	255100	255100.5285
255	27-Aug-13	Sanlando Utilities Corp	8430964850	BALES,TIPTON C	MTRSETVA	8430964502	Meter Set Fee Variable Adjustment	(100.00)	255100	255100.5285
255	24-Jul-13	Sanlando Utilities Corp	8588762905	PAYNE,JOY C	WTRTAPVA	8588762445	Water Tap Fee Variable Adjustment	(596.20)	255100	255.3435
255	18-Jun-13	Sanlando Utilities Corp	8877728436	BAYBROOK HOMES	WTRTAPVA	8877728729	Water Tap Fee Variable Adjustment	(550.50)	255100	255.3435
255	25-Feb-13	Sanlando Utilities Corp	9515322280	MERITAGE HOMES OF FLORIDA	WTRTAPVA	9515322751	Water Tap Fee Variable Adjustment	(150.00)	255102	255.3435
255	25-Feb-13	Sanlando Utilities Corp	9515322280	MERITAGE HOMES OF FLORIDA	WTRTAPVA	9515322730	Water Tap Fee Variable Adjustment	(60.00)	255100	255.3435
255	25-Feb-13	Sanlando Utilities Corp	9515322280	MERITAGE HOMES OF FLORIDA	WTRTAPVA	9515322730	Water Tap Fee Variable Adjustment	(210.00)	255100	255.3435
255	25-Feb-13	Sanlando Utilities Corp	9515322280	MERITAGE HOMES OF FLORIDA	WTRTAPVA	9515322730	Water Tap Fee Variable Adjustment	210.00	255100	255.3435
255	27-Aug-13	Sanlando Utilities Corp	9661326805	J H WILDER CONSTRUCTION	MTRSETVA	9661326712	Meter Set Fee Variable Adjustment	150.00	255100	255100.5285
255	27-Aug-13	Sanlando Utilities Corp	9661326805	J H WILDER CONSTRUCTION	MTRSETVA	9661326712	Meter Set Fee Variable Adjustment	(100.00)	255100	255100.5285
255	27-Aug-13	Sanlando Utilities Corp	9661326805	J H WILDER CONSTRUCTION	MTRSETVA	9661326712	Meter Set Fee Variable Adjustment	(150.00)	255100	255100.5285

COST-SHARING AGREEMENT

**MINIMUM FLOWS AND LEVELS PREVENTION/RECOVERY PROJECTS
COST-SHARE AGREEMENT
BY AND BETWEEN THE
ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
AND SANLANDO UTILITIES CORP**

THIS AGREEMENT is entered into by and between the GOVERNING BOARD of the ST. JOHNS RIVER WATER MANAGEMENT DISTRICT (the "District"), whose address is 4049 Reid Street, Palatka, Florida 32177, and SANLANDO UTILITIES CORP, whose address is 144 Ledbury Drive, Longwood, Florida 32779 ("Recipient"). All references to the parties hereto include the parties, their officers, employees, agents, successors, and assigns.

PREMISES

The waters of the State of Florida are among its basic resources, and it has been declared to be the policy of the Legislature to promote the conservation, development, and proper utilization of surface and ground water.

Pursuant to chapter 373, Fla. Stat., the District is responsible for the management of the water resources within its geographical area.

The District has an ongoing program for the establishment of minimum flows and levels (MFLs) for water bodies within its jurisdiction in accordance with section 373.042, Fla. Stat.

The District has found that flows and levels for certain water bodies are below established MFLs or are anticipated to be below established MFLs within 20 years.

Pursuant to section 373.0421(2), Fla. Stat., if the existing flow or level in a water body is below, or is projected to fall within 20 years below, the established minimum flow or level, the District shall expeditiously implement a recovery or prevention strategy to achieve recovery to the established minimum flow or level as soon as practicable or prevent the existing flow or level from falling below the established minimum flow or level.

The District has determined that providing cost-share funding to Recipient for the purposes provided for herein will have a demonstrated benefit for prevention or recovery of MFL water bodies, thereby benefitting the management of the water resources.

The parties have agreed to jointly fund the following project in accordance with the funding formula further described in the Statement of Work, Attachment A (hereafter "the Project"):

Wekiva – Apopka Reuse Transmission Main Project

NOW, THEREFORE, in consideration of the aforesaid premises, which are hereby made a part of this Agreement, and the funding assistance hereinafter specified, Recipient agrees to perform and complete the activities provided for in the Statement of Work, Attachment A. Recipient shall complete the Project in conformity with the contract documents and all attachments and other items incorporated by reference herein. This Agreement consists of all of the following documents: (1) Agreement, (2) Attachment A- Statement of Work; and (3) all attachments, if any. The parties hereby agree to the following terms and conditions.

1. **TERM; WITHDRAWAL OF OFFER**

- (a) The term of this Agreement is from the date upon which the last party has dated and executed the same ("Effective Date") until May 31, 2013 ("Completion Date"). Recipient shall not commence the Project until any required submittals are received and approved. Recipient shall commence performance within fifteen (15) days after the Effective Date and shall complete performance in accordance with the time for completion stated in the Statement of Work. Time is of the essence for every aspect of this Agreement, including any time extensions. Notwithstanding specific mention that certain provisions survive termination or expiration of this Agreement, all provisions of this Agreement that by their nature extend beyond the Completion Date survive termination or expiration hereof.
- (b) This Agreement constitutes an offer until authorized, signed and returned to the District by Recipient. This offer terminates seventy-five (75) days after receipt by Recipient.

2. **DELIVERABLES.** Recipient shall fully implement the Project, as described in the Statement of Work, Attachment A. Recipient is responsible for the professional quality, technical accuracy, and timely completion of the Project. Both workmanship and materials shall be of good quality. Unless otherwise specifically provided for herein, Recipient shall provide and pay for all materials, labor, and other facilities and equipment necessary to complete the Project. The District's Project Manager shall make a final acceptance inspection of the Project when completed and finished in all respects. Upon satisfactory completion of the Project, the District will provide Recipient a written statement indicating that the Project has been completed in accordance with this Agreement. Acceptance of the final payment by Recipient shall constitute a release in full of all claims against the District arising from or by reason of this Agreement.

3. **OWNERSHIP OF DELIVERABLES.** Unless otherwise provided herein, the District does not assert an ownership interest in any of the deliverables under this Agreement.

4. **AMOUNT OF FUNDING.**

- (a) For satisfactory completion of the Project, the District shall pay Recipient forty percent (40%) of the total cost of the Project, but in no event shall the District cost-share exceed \$1,468,000. The District cost-share is not subject to modification based upon price escalation in implementing the Project during the term of this Agreement. Recipient shall be responsible for payment of all costs necessary to ensure completion of the Project. Recipient shall notify the District's Project Manager in writing upon receipt of any additional external funding for the Project not disclosed prior to execution of this Agreement.

- (b) **In-Kind Services.** Recipient agrees to provide at least \$2,202,000 in the form of matching funds, in-kind services, or both for the Project, as further described in the Statement of Work, which shall count toward Recipient's cost-share obligation.

5. **PAYMENT OF INVOICES**

- (a) Recipient shall submit quarterly itemized invoices by one of the following two methods: (1) by mail to the St. Johns River Water Management District, Director, Division of Financial Management, 4049 Reid Street, Palatka, Florida 32177, or (2) by e-mail to acctpay@sjrwmd.com. The invoice shall be submitted in detail sufficient for proper pre-audit and post-audit review. Recipient shall be reimbursed for one hundred percent (100%) of the invoice, which shall not exceed 40% of approved costs, until the not-to-exceed amount of the District's cost-share has been expended. If necessary for audit purposes, Recipient shall provide additional supporting information as required to document invoices.
- (b) **End of District Fiscal Year Reporting.** The District's fiscal year ends on September 30. Irrespective of the invoicing frequency, the District is required to account for all encumbered funds at that time. When authorized under the Agreement, submittal of an invoice as of September 30 satisfies this requirement. The invoice shall be submitted no later than October 30. If the Agreement does not authorize submittal of an invoice as of September 30, Recipient shall submit, prior to October 30, a description of the additional work on the Project completed between the last invoice and September 30, and an estimate of the additional amount due as of September 30 for such Work. If there have been no prior invoices, Recipient shall submit a description of the work completed on the Project through September 30 and a statement estimating the dollar value of that work as of September 30.
- (c) **Final Invoice.** The final invoice must be submitted no later than forty-five (45) days after the Completion Date; provided, however, that when the Completion Date corresponds with the end of the District's fiscal year (September 30), the final invoice must be submitted no later than thirty (30) days after the Completion Date. **Final invoices that are submitted after the requisite date shall be subject to a penalty of ten percent (10%) of the invoice. This penalty may be waived by the District, in its sole judgment and discretion, upon a showing of special circumstances that prevent the timely submittal of the final invoice. Recipient must request approval for delayed submittal of the final invoice not later than ten (10) days prior to the due date and state the basis for the delay.**
- (d) All invoices shall include the following information: (1) District contract number; (2) District encumbrance number; (3) Recipient's name and address (include remit address, if necessary); (4) Recipient's invoice number and date of invoice; (5) District Project Manager; (6) Recipient's Project Manager; (7) supporting documentation as to cost and/or Project completion (as per the cost schedule and other requirements of the Statement of Work; (8) Progress Report (if required); (9) Diversity Report (if otherwise required herein). Invoices that do not correspond with this paragraph shall be returned without action within twenty (20) business days of receipt, stating the basis for rejection. Payments shall be made within forty-five (45) days of receipt of an approved invoice.

- (e) **Travel expenses.** If the cost schedule for this Agreement includes a line item for travel expenses, travel expenses shall be drawn from the project budget and are not otherwise compensable. If travel expenses are not included in the cost schedule, they are a cost of providing the service that is borne by Recipient and are only compensable when specifically approved by the District as an authorized District traveler. In such instance, travel expenses must be submitted on District or State of Florida travel forms and shall be paid pursuant to District Administrative Directive 2000-02.
 - (f) **Payments withheld.** The District may withhold or, on account of subsequently discovered evidence, nullify, in whole or in part, any payment to such an extent as may be necessary to protect the District from loss as a result of: (1) defective work not remedied; (2) failure to maintain adequate progress in the Project, or (3) any other material breach of this Agreement. Amounts withheld shall not be considered due and shall not be paid until the ground(s) for withholding payment have been remedied.
6. **INDEMNIFICATION.** Recipient shall indemnify and hold harmless, release, and forever discharge the District, its public officers, employees, agents, representatives, successors, and assigns, from any and all liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the Recipient, its employees or sub-contractors, in the performance of the Work and resulting from damages to property, personal injury, or loss of life.
7. **INSURANCE.** Recipient shall acquire and maintain all insurance required by Attachment B, Insurance Requirements, and shall not commence Work until it has provided Certificates of Insurance to the District as per Attachment B. Receipt of Certificates of Insurance indicating less coverage than required does not constitute a waiver of the Insurance Requirements. Recipient waives its right of recovery against the District to the extent permitted by its insurance policies. Recipient's insurance shall be considered primary, and District insurance shall be considered excess, as may be applicable to Recipient's obligation to provide insurance.
8. **FUNDING CONTINGENCY.** This Agreement is at all times contingent upon funding availability, which may include a single source or multiple sources, including, but not limited to: (1) ad valorem tax revenues appropriated by the District's Governing Board; (2) annual appropriations by the Florida Legislature, or (3) appropriations from other agencies or funding sources. Agreements that extend for a period of more than one Fiscal Year are subject to annual appropriation of funds at the sole discretion and judgment of the District's Governing Board for each succeeding Fiscal Year. Should the Project not be funded, in whole or in part, in the current Fiscal Year or succeeding Fiscal Years, the District shall so notify Recipient and this Agreement shall be deemed terminated for convenience five (5) days after receipt of such notice, or within such additional time as the District may allow. For the purpose of this Agreement, "Fiscal Year" is defined as the period beginning on October 1 and ending on September 30.

9. **PROJECT MANAGEMENT**

- (a) The Project Managers listed below shall be responsible for overall coordination and management of the Project. Either party may change its Project Manager upon three (3) business days prior written notice to the other party. Written notice of change of address shall be provided within five (5) business days. All notices shall be in writing to the Project Managers at the addresses below and shall be sent by one of the following methods: (1) hand delivery; (2) U.S. certified mail; (3) national overnight courier; (4) e-mail or, (5) fax. Notices via certified mail are deemed delivered upon receipt. Notices via overnight courier are deemed delivered one (1) business day after having been deposited with the courier. Notices via e-mail or fax are deemed delivered on the date transmitted and received.

DISTRICT

Carey Maxwell, P.E., Project Manager
St. Johns River Water Management District
4049 Reid Street
Palatka, Florida 32177
(386) 937-0605
E-mail: cmaxwell@sjrwmd.com

RECIPIENT

Bryan K. Gongre, Project Manager
Sanlando Utilities Corp
200 Weathersfield Avenue
Altamonte Springs, Florida 32714
(800) 272-1919 Ext. 1360
E-mail: BKGongre@uiwater.com

- (b) The District's Project Manager shall have sole responsibility for transmitting instructions, receiving information, and communicating District policies and decisions regarding all matters pertinent to performance of the Project, and may approve minor deviations in the Project that do not affect the District cost-share or Completion Date or otherwise significantly modify the terms of the Agreement.

10. **PROGRESS REPORTS AND PERFORMANCE MONITORING**

- (a) **Progress Reports.** Recipient shall provide to the District Project update/status reports as provided in the Statement of Work. Reports will provide detail on progress of the Project and outline any potential issues affecting completion or the overall schedule. Reports may be submitted in any form agreed to by District's Project Manager and Recipient, and may include emails, memos, and letters.
- (b) **Performance Monitoring.** For as long as the Project is operational, the District shall have the right to inspect the operation of the Project during normal business hours upon reasonable prior notice. Recipient shall make available to the District any data that is requested pertaining to performance of the Project.

11. **FAILURE TO COMPLETE PROJECT.**

- (a) Should Recipient fail to complete the Project, Recipient shall refund to the District all of the funds provided to Recipient pursuant to this Agreement. However, the District, in its sole judgment and discretion, may determine that Recipient has failed to complete the Project due to circumstances that are beyond Recipient's control, or due to a good faith determination that the Project is no longer environmentally or economically feasible. In such event, the District may excuse Recipient from the obligation to return funds provided hereunder. If the Project has not been completed

within thirty (30) days after the Completion Date, Recipient shall provide the District with notice regarding its intention as to completion of the Project. The parties shall discuss the status of the Project and may mutually agree to revise the Completion Date or the scope of the Project. Failure to complete the Project within ninety (90) days after the Completion Date shall be deemed to constitute failure to complete the Project for the purposes of this provision.

- (b) In the event the Project constitutes a portion of the total functional project, this paragraph shall apply in the event the total functional project is not completed. In such event, the ninety (90)-day timeframe provided herein shall commence upon the date scheduled for completion of the total functional project at the time of execution of this Agreement, unless extended by mutual agreement of the parties.
- (c) This paragraph shall survive the termination or expiration of this Agreement.

12. TERMINATION

- (a) **Termination for Default.** If Recipient materially fails to fulfill its obligations under this Agreement, including any specific milestones established herein, the District shall provide Recipient written notice of the deficiency by forwarding a Notice to Cure, citing the specific nature of the breach. Recipient shall have thirty (30) days to cure the breach. If Recipient fails to cure the breach within the thirty (30) day period, the District shall issue a Termination for Default Notice and this Agreement shall be terminated upon receipt of said notice. In such event, Recipient shall refund to the District all funds provided to Recipient pursuant to this Agreement within thirty (30) days of such termination. The District may also terminate this Agreement upon ten (10) days written notice in the event any of material misrepresentations in the Project Proposal.
- (b) **Termination for Convenience.** The District may terminate this Agreement at any time for convenience upon thirty (30) calendar days prior written notice to Recipient. Upon receipt of notice, Recipient shall place no further orders for materials, equipment, services, or facilities, for which reimbursement would otherwise be sought. Recipient shall also make every reasonable effort to cancel, upon terms satisfactory to the District, all orders or subcontracts related to the Project for which reimbursement would otherwise be sought. In the event of such termination, Recipient shall be compensated for all work performed pursuant to this Agreement prior to the effective date of termination.

ADDITIONAL PROVISIONS (Alphabetical)

- 13. **ASSIGNMENT.** Recipient shall not assign this Agreement, or any monies due hereunder, without the District's prior written consent. Recipient is solely responsible for fulfilling all work elements in any contracts awarded by Recipient and payment of all monies due. No provision of this Agreement shall create a contractual relationship between the District and any of Recipient's contractors or subcontractors.
- 14. **AUDIT; ACCESS TO RECORDS; REPAYMENT OF FUNDS.**
 - (a) **Maintenance of Records.** Recipient shall maintain its books and records such that receipt and expenditure of the funds provided hereunder are shown separately from other

expenditures in a format that can be easily reviewed. Recipient shall keep the records of receipts and expenditures, copies of all reports submitted to the District, and copies of all invoices and supporting documentation for at least three (3) years after expiration of this Agreement. In accordance with generally accepted governmental auditing standards, the District shall have access to and the right to examine any directly pertinent books and other records involving transactions related to this Agreement. In the event of an audit, Recipient shall maintain all required records until the audit is completed and all questions are resolved. Recipient will provide proper facilities for access to and inspection of all required records.

- (b) **Repayment of Funds.** District funding shall be subject to repayment after expiration of this Agreement if, upon audit examination, the District finds any of the following: (1) Recipient has spent funds for purposes other than as provided for herein; (2) Recipient has failed to perform a continuing obligation of this Agreement; (3) Recipient has received duplicate funds from the District for the same purpose; and/or (4) Recipient has received more than fifty (50%) contributions through cumulative public agency cost-share funding.
15. **CIVIL RIGHTS.** Pursuant to chapter 760, Fla. Stat., Recipient shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin, age, handicap, or marital status.
16. **DISPUTE RESOLUTION.** Recipient is under a duty to seek clarification and resolution of any issue, discrepancy, or dispute involving performance of this Agreement by submitting a written statement to the District's Project Manager no later than ten (10) business days after the precipitating event. If not resolved by the Project Manager, the Project Manager shall forward the request to the District's Office of General Counsel, which shall issue a written decision within ten (10) business days of receipt. This determination shall constitute final action of the District and shall then be subject to judicial review upon completion of the Project.
17. **DIVERSITY REPORTING.** The District is committed to the opportunity for diversity in the performance of all cost-sharing agreements, and encourages Recipient to make a good faith effort to ensure that women and minority-owned business enterprises (W/MBE) are given the opportunity for maximum participation as contractors. The District will assist Recipient by sharing information on W/MBEs. Recipient shall provide with each invoice a report describing: (1) the company names for all W/MBEs; (2) the type of minority, and (3) the amounts spent with each during the invoicing period. The report will also denote if there were no W/MBE expenditures.
18. **GOVERNING LAW, VENUE, ATTORNEY'S FEES, WAIVER OF RIGHT TO JURY TRIAL.** This Agreement shall be construed according to the laws of Florida and shall not be construed more strictly against one party than against the other because it may have been drafted by one of the parties. As used herein, "shall" is always mandatory. In the event of any legal proceedings arising from or related to this Agreement: (1) venue for any state or federal legal proceedings shall be in Orange County; (2) each party shall bear its own attorney's fees, including appeals; (3) for civil proceedings, the parties hereby consent to trial by the court and waive the right to jury trial.

19. **INDEPENDENT ENTITIES.** The parties to this Agreement, their employees and agents, are independent entities and not employees or agents of each other. Nothing in this Agreement shall be interpreted to establish any relationship other than that of independent entities during and after the term of this Agreement. Recipient is not a contractor of the District. The District is providing cost-share funding as a cooperating governmental entity to assist Recipient in accomplishing the Project. Recipient is solely responsible for accomplishing the Project and directs the means and methods by which the Project is accomplished. Recipient is solely responsible for compliance with all labor and tax laws pertaining to Recipient, its officers, agents, and employees.
20. **INTEREST OF RECIPIENT.** Recipient certifies that no officer, agent, or employee of the District has any material interest, as defined in chapter 112, Fla. Stat., either directly or indirectly, in the business of Recipient to be conducted hereby, and that no such person shall have any such interest at any time during the term of this Agreement.
21. **NON-LOBBYING.** Pursuant to section 216.347, Fla. Stat., as amended, Recipient agrees that funds received from the District under this Agreement shall not be used for the purpose of lobbying the Legislature or any other state agency.
22. **PERMITS.** Recipient shall comply with all applicable federal, state and local laws and regulations in implementing the Project and shall include this requirement in all subcontracts pertaining to the Project. Recipient shall obtain any and all governmental permits necessary to implement the Project. Any activity not properly permitted prior to implementation or completed without proper permits does not comply with this Agreement and shall not be approved for cost-share funding.
23. **PUBLIC ENTITY CRIME.** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO (\$35,000) for a period of 36 months following the date of being placed on the convicted vendor list.
24. **PUBLIC RECORDS.** Records of Recipient that are made or received in the course of performance of the Project may be public records that are subject to the requirements of chapter 119, Fla. Stat. If Recipient receives a public records request, Recipient shall promptly notify the District's Project Manager. Each party reserves the right to cancel this Agreement for refusal by the other party to allow public access to all documents, papers, letters, or other material related hereto and subject to the provisions of chapter 119, Fla. Stat., as amended.
25. **ROYALTIES AND PATENTS.** Recipient certifies that the Project does not, to the best of its information and belief, infringe on any patent rights. Recipient shall pay all royalties and patent and license fees necessary for performance of the Project and shall defend all suits or claims for infringement of any patent rights and save and hold the District harmless from loss to the extent allowed by Florida law.

IN WITNESS WHEREOF, the St. Johns River Water Management District has caused this Agreement to be executed on the day and year written below in its name by its Executive Director, and Recipient has caused this Agreement to be executed on the day and year written below in its name by its duly authorized representatives, and, if appropriate, has caused the seal of the corporation to be attached. This Agreement may be executed in separate counterparts, which shall not affect its validity. Upon execution, this Agreement constitutes the entire agreement of the parties, notwithstanding any stipulations, representations, agreements, or promises, oral or otherwise, not printed or inserted herein. This Agreement cannot be changed by any means other than written amendments referencing this Agreement and signed by all parties.

ST. JOHNS RIVER WATER
MANAGEMENT DISTRICT

By: [Signature]
Hans G. Fanzler III, Executive Director, or Designee

Date: 7/13/12

SANLANDO UTILITIES CORP

By: [Signature]
Patrick C. Flynn, Regional Director
Typed Name and Title

Date: 5/15/2012

APPROVED BY THE OFFICE
OF GENERAL COUNSEL

[Signature]
Stanley J. Niego, Sr. Assistant General Counsel

Attest: [Signature]
Bryan K. Gongre, Regional Manager
Typed Name and Title

ATTACHMENTS

- Attachment A - Statement of Work
- Attachment B - Insurance Requirements

Cost-share: Minimum Flows and Levels
Last updated: 11-7-11

**ATTACHMENT A - STATEMENT OF WORK
MINIMUM FLOWS AND LEVELS PREVENTION/RECOVERY STRATEGY
COST SHARE PROGRAM
SANLANDO UTILITIES CORP
WEKIVA - APOPKA REUSE TRANSMISSION MAIN PROJECT**

I. INTRODUCTION/BACKGROUND

The St. Johns River Water Management District (District) created the Minimum Flows and Levels (MFLs) Alternative Water Supply Program (the Program) in FY2011-2012 as a cost share program to develop and implement prevention and recovery strategies for water bodies within the District where MFLs are currently not being met or are projected not to be met within 20 years. Sanlando Utilities Corp (Recipient) has requested and been selected as a participant in this cost share program.

On January 10, 2012 the District's Governing Board approved the funding for Recipient to initiate the Wekiva - Apopka Reuse Transmission Main Project in the amount of \$1,468,000, which is 40% of the project total cost of \$3,670,000.00.

II. OBJECTIVES

The objective of this contract is to provide cost share dollars that will enable the Recipient to construct a pipeline for the conveyance of high level disinfection reuse irrigation water to the City of Apopka (City) Waste Water Treatment Facility (WWTF) to offset an equal volume of potable groundwater currently used to supplement the City's reuse irrigation system.

III. SCOPE OF WORK

Recipient is designing a 6 mile 16" reuse transmission pipeline that will convey 1.0 million gallons per day (mgd) of high level disinfection reuse irrigation water from the Wekiva Hunt Club WWTF located at 144 Ledbury Drive in Longwood, Florida, to the City WWTF at 748 East Cleveland Street in Apopka, Florida, to supplement the City's existing reuse needs. This project will be constructed in three phases.

- Phase 1: Construction of a transmission line beginning at the intersection of West Lake Brantley Road and Sand Lake Road traveling westward down Sand Lake Road to the intersection of Sand Lake Road and Line Drive thence southerly down Line Drive to the intersection of Line Drive and SR 436.
- Phase II: Construction of a transmission line beginning on SR 436 (connecting to Phase I) and travel westerly to the intersection of SR 436 and Sheeler Road thence crossing SR 436 and traveling south down Sheeler Road to a point just south of the intersection at US 441 and Sheeler Road.
- Phase III: Construction of a transmission line beginning on Sheeler Road (connecting to Phase II) and travel south to the intersection of Sheeler Road and E. Cleveland Street to the City's WWTF.

The Recipient shall ensure the tasks in the Task Identification section of this Statement of Work are completed.

IV. TASK IDENTIFICATION

The Recipient shall be responsible for performing the following tasks:

- Obtaining project final design, construction plans, and specifications
- Providing a copy of executed construction contract documents between Recipient and Recipient's contractor to the District's Project Manager
- Providing a copy of any subsequent change orders to the construction contracts between Recipient and Recipient's contractor to the District's Project Manager
- Obtaining all required permits, including right of access to the project sites, related to project construction and subsequent operation and maintenance of the completed work
- Ensuring compliance with all permits
- Performing procurement actions for project construction
- Performing supervision and inspection of construction
- Performing construction contract administration
- Submitting invoices quarterly for actual construction costs in accordance with the cost share agreement with adequate substantiation to enable District staff to review submitted costs for payment
- Submitting Progress reports to the District's Project Manager identifying project progress to date, key milestones reached, overall project schedule versus time for project completion, key issues to be resolved, project time and projected costs versus actual cost to date
- Providing certification of construction phase completion by a Professional Engineer registered in the state of Florida
- Complying with cost accounting practices and procedures required for reimbursement of cost share funds expended

V. TIME FRAMES AND DELIVERABLES

The expiration date of this Agreement is May 31, 2013. The Recipient shall submit quarterly reports to the District's Project Manager detailing the progress of each Task. All work shall be completed in accordance with tasks described above and generally consistent with the time line and according to the location of the work as shown in the map included in this Statement of Work.

The project is planned to be designed and constructed in three phases.

- Phase I
 - Design (90 days): COMPLETE
 - Bidding (30 days): COMPLETE
 - Construction (120 days): June 2012 through September 2012
- Phase II
 - Design (90 days): October 2011 through February 2012
 - Bidding (30 days): January 2012
 - Construction (120 days): September 2012 through December 2012

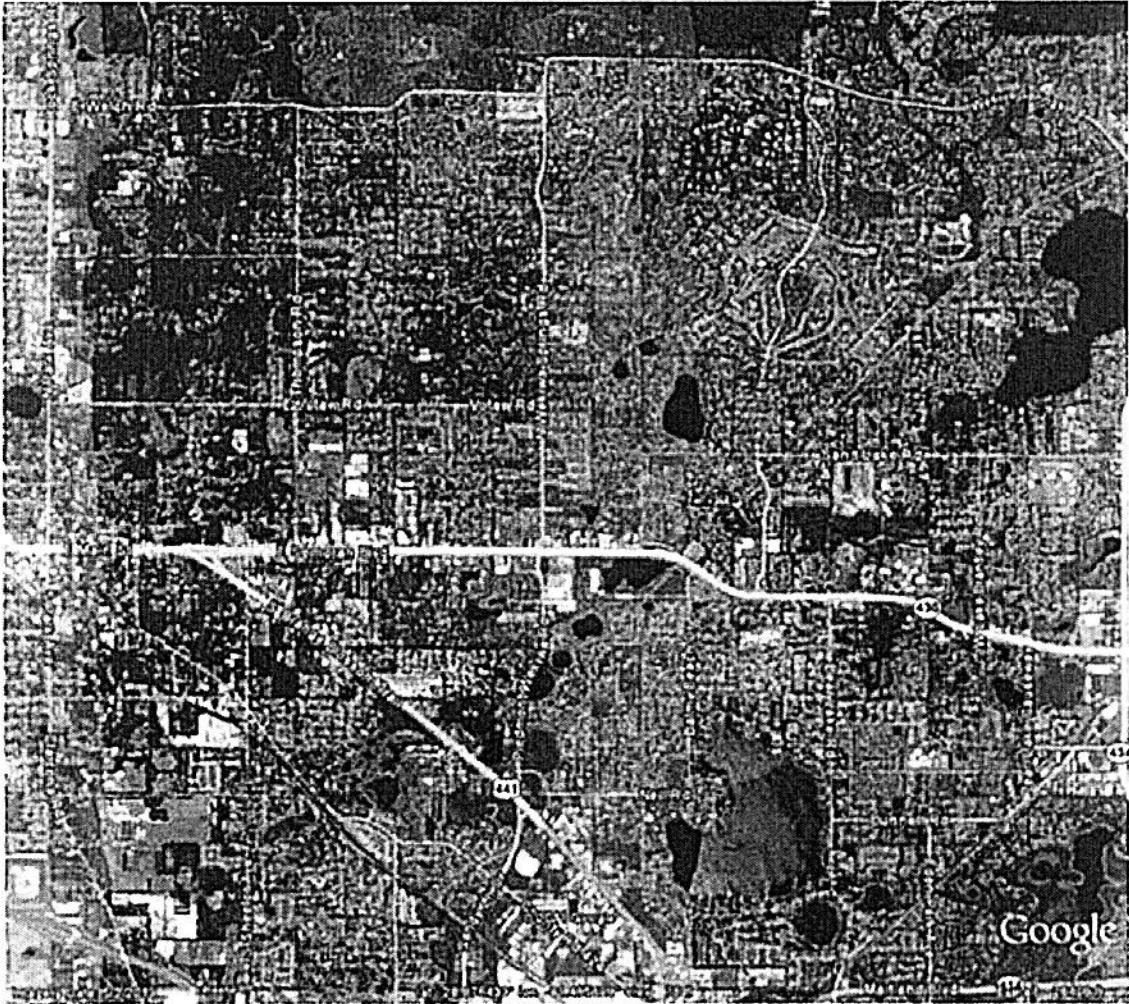
- Phase III
 - Design (90 days): November 2011 through March 2012
 - Bidding (30 days): February 2012
 - Construction (120 days): December 2012 through March 2013
 - Final Startup and Testing March 2013

The Recipient shall quantify the amount of water savings attributed to implementation of reclaimed water to these communities for reducing customer demands of groundwater used for irrigation on an annual basis upon completion of the construction for a period of three years after completion. Baseline conditions shall be established for this geographic area and the amount of ground water savings quantified over the evaluation period.

VI. BUDGET/COST SCHEDULE

For satisfactory completion of the Project, the District shall pay Recipient 40% of the total cost of the Project, but in no event shall the District's cost-share exceed \$1,468,000. Recipient shall invoice the District quarterly including a progress report covering the time-period of the invoice. The Recipient's invoices shall include a copy of the contractor's invoices submitted to the Recipient, proof of payment by Recipient, and other required supporting documentation. If the total actual cost of this project is less than originally estimated, the District's cost-share amount shall be reduced accordingly.

Recipient agrees to provide at least \$2,202,000 in the form of matching funds for this project. If Project costs exceed the estimated Project cost so as to reach the not-to-exceed amount of the District cost-share, then Recipient shall provide any additional funding required to complete the Project.



ATTACHMENT B - INSURANCE REQUIREMENTS

Recipient shall acquire and maintain until completion of the Work the insurance coverage listed below, which shall be considered primary coverage, with any District insurance considered excess coverage. Recipient shall not commence the Work until it has provided Certificates of Insurance to the District documenting such coverage. The "St. Johns River Water Management District" shall be shown as an additional insured under all policies to the extent of the District's interests under this Agreement, except workers' compensation. The insurance certificate shall include an endorsement requiring ten (10) days prior written notice to the District before any change or cancellation is made effective. In addition, it shall have the words "endeavor to" and "but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents, or representatives" stricken from the cancellation clause in the Certificate of Insurance. Any deductibles or self-insured retentions must be declared to and approved by the District. Recipient is responsible for any deductible or self-insured retention. Insurance is to be placed with insurers having an A.M. Best rating of A-:V or greater. District receipt of insurance certificates providing less than the required coverage does not waive these insurance requirements.

- (a) **"Builder's Risk" Property Insurance.** Coverage amount shall be sufficient to insure the value of new project construction.
- (b) **Workers' Compensation Insurance.** Workers' compensation and employer's liability coverage, including maritime workers compensation, if applicable, in not less than the minimum limits required by Florida law. If an exemption from workers' compensation is declared, an exemption letter issued by Florida Department of Financial Services, Division of Workers' Compensation, shall be submitted to the District.
- (c) **General Liability.** Commercial General Liability Insurance on an "Occurrence Basis," with limits of liability not less than \$500,000 per occurrence and/or aggregate combined single limit, personal injury, bodily injury, and property damage. Coverage shall include: (1) contractual liability, (2) products and completed operations, (3) independent contractors, (4) broad form property damage, and (5) property damage resulting from explosion, collapse or underground (x, c, u) exposures. Extensions shall be added or exclusions deleted to provide the necessary coverage. "Claims made" coverage will be accepted only after verification that "occurrence" coverage is not available.
- (d) **Automobile Liability.** \$500,000 combined single limits per accident for bodily injury and property damage.
- (e) **Umbrella policy.** With limits of \$1,000,000.
- (f) **Pollution/Environmental Impairment Liability Coverage.** Not less than \$500,000 per occurrence and/or aggregate combined single limit, personal injury, bodily injury, and property damage.

COMMISSION ORDERED ADJUSTMENTS

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 140060-WS
Test Year Ended: 12/31/2013

Schedule: A-11
Page 1 of 1
Preparer: Darrien Pitts

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 12/31/2010	\$ 11,450,860.00	\$ 12,582,865.00
2	Additions	19,818	6,160
3	Adjustment - Rounding		\$ (1.00)
4	Balance 12/31/2011 ¹	\$ 11,470,678.00	\$ 12,589,024.00
5	Additions	54,588.00	2,143.00
6	Retirements		
7	Adjustment - Rounding		1
8	Balance 12/31/2012 ²	\$ 11,525,266	\$ 12,591,168
9	Additions	1,651,394.00	473.00
10	Commission Ordered Adjustments	(1,841,746.00)	(999,706.00)
11	Retirements		
12	Adjustment - Rounding		(1)
13	Balance 12/31/2013 ³	\$ 11,334,914	\$ 11,591,934

¹ Balance per 2011 Annual Report

² Balance per 2012 Annual Report

³ Balance per 2013 Annual Report

Utilities Inc
 Depreciation Expense Report

Asset Number	Description	LT	Business Unit	Asset Cost Object	Cost	Accum Depr Acct OBJ	Accumulated Depreciation	NBV	Year to Date	Depreciation Expense	Quarter to Date
101942	SEWER PLANT-CONVERTED ASSET	AA	255101	3605	(513,949.83)	4155	640,764.13	126,814.30	9,517.60		16,635.80
101946	SEWER PLANT-CONVERTED ASSET	AA	255101	3625	(507,092.44)	4175	513,076.94	5,984.50	5,634.36		9,860.13
108256	WATER PLANT-CONVERTED ASSET	AA	255100	3315	(939,268.87)	3860	1,029,866.57	90,597.70	15,654.48		27,395.34
108262	WATER PLANT-CONVERTED ASSET	AA	255100	3350	(871,247.81)	3895	971,987.71	100,739.90	14,520.80		25,411.40
108263	WATER PLANT-CONVERTED ASSET	AA	255100	3355	(31,229.55)	3900	34,843.18	3,613.63	520.48		910.84
					21,337.00						
					0.23						

Asset Number	Description	Depr Expense Object	Current	Net Book Value	Start Depr	DM	DI	MC	Life Mos
101942	SEWER PLANT-CONVERTED ASSET	7330	2,379.40	126,814.30	5/7/2003	SL		P	216
101946	SEWER PLANT-CONVERTED ASSET	7350	1,408.59	5,984.50	1/16/2004	SL		P	360
108256	WATER PLANT-CONVERTED ASSET	7045	3,913.62	90,597.70	1/14/2004	SL		P	240
108262	WATER PLANT-CONVERTED ASSET	7080	3,630.20	100,739.90	1/14/2004	SL		P	240
108263	WATER PLANT-CONVERTED ASSET	7085	130.12	3,613.63	1/14/2004	SL		P	240

Adjustment #23

Co	Bus Unit	Ledger	Account #	Description	Debit	Credit	Asset #
255	255100	AA	255100.7045	Amort Exp - CIAC - Electric Pump Equipment - Source of Supply	90,597.70		108256
255	255100	AA	255100.708	Amort Exp - CIAC - Meters	100,739.90		108262
255	255100	AA	255100.7085	Amort Exp - CIAC - Meter Installations	3,613.63		108263
255	255101	AA	255101.733	Amort Exp - CIAC - Treatment & Disposal - Wastewater Treatment	126,814.30		101942
255	255101	AA	255101.735	Amort Exp - CIAC - Outfall Lines	5,984.50		101946
255	255100	AA	255.386	A/A - CIAC - Electric Pump Equipment - Source of Supply		90,597.70	108256
255	255100	AA	255.3895	A/A - CIAC - Meters		100,739.90	108262
255	255100	AA	255.39	A/A - CIAC - Meter Installations		3,613.63	108263
255	255101	AA	255.4155	A/A - CIAC - Treatment & Disposal - Wastewater Treatment		126,814.30	101942
255	255101	AA	255.4175	A/A - CIAC - Outfall Lines		5,984.50	101946

*To write down A/A on CIAC that was overdepreciated to reflect a fully depreciated liability.

Adjustment #24

Co	Bus Unit	Ledger	Account #	Description	Debit	Credit	Asset #
255	255100	AA	255.343	CIAC - Other Tangible Plant - Water		0.23	108287
255	255100	AA	255.398	A/A - CIAC - Water Tap		0.05	108252
255	255100	AA	255100.716	Amort Exp - CIAC - Other Tangible Plant - Water	5,502.95		108251
255	255100	AA	255100.716	Amort Exp - CIAC - Other Tangible Plant - Water	955.65		108287
255	255100	AA	255100.716	Amort Exp - CIAC - Other Tangible Plant - Water	1,455.71		108289
255	255100	AA	255.3435	CIAC - Water Tap		0.23	108252
255	255100	AA	255.3975	A/A - CIAC - Other Tangible Plant - Water		5,502.95	108251
255	255100	AA	255.3975	A/A - CIAC - Other Tangible Plant - Water		955.65	108287
255	255100	AA	255.3975	A/A - CIAC - Other Tangible Plant - Water		1,455.71	108289
255	255100	AA	255100.7165	Amort Exp - CIAC - Water Tap		0.05	108252

*To reclassify costs in CIAC - other tangible water plant that really belong in CIAC - water tap, as well as related A/A and amortization expense through May 2013.

Adjustment #31

Co	Bus Unit	Ledger	Account #	Description	Debit	Credit	Asset #
255	255101	AA	255.428	A/A - CIAC - Wastewater Plant Modification Fee	676.00		161207
255	255101	AA	255.428	A/A - CIAC - Wastewater Plant Modification Fee	1,333.56		161207
255	255101	AA	255101.7445	Amort Exp - CIAC - Wastewater Plant Modification Fee	20,661.00		161207
255	255101	AA	255.372	CIAC - Wastewater Plant Modification Fee		21,337.00	161207
255	255101	AA	255101.7445	Amort Exp - CIAC - Wastewater Plant Modification Fee		1,333.56	161207

*To correct an entry that was inputted backwards as well as related A/A and amortization expense.

Batch #:	<u>156510</u>	Reviewed By:	<u>Michael Grant</u>
Document #:	<u>294204</u>	Prepared By:	Yes _____
		Reversing	NO <u>X</u>
Ledger Type:	<u>AA</u>		
GL Date:	<u>05/31/13</u>	Posted Date:	<u>6/5/2013</u>

Journal Description:	<u>RETIRE 101942</u>	Debit Total	513,949.83
		Credit Total	513,949.83

<u>Account Number</u>	<u>Remark</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Asset No</u>
255.3605	RETIRE 101942	513,949.83		101942
255.4155	RETIRE 101942		513,949.83	101942
		<u>513,949.83</u>	<u>513,949.83</u>	

Batch #: 156510 Reviewed By: _____
 Document #: 294208 Prepared By: Michael Grant
 Ledger Type: AA Reversing Yes _____
 GL Date: 05/31/13 Posted Date: 6/5/2013
 NO X

Journal Description: RETIRE 101946 Debit Total 507,092.44
 Credit Total 507,092.44

Account Number	Remark	Debit Amount	Credit Amount	Asset No
255-3625	RETIRE 101946	507,092.44		101946
255-4175	RETIRE 101946		507,092.44	101946
		<u>507,092.44</u>	<u>507,092.44</u>	

Batch #: 156510 Reviewed By: _____
 Document #: 294237 Prepared By: Michael Grant
 Ledger Type: AA Reversing Yes _____
 GL Date: 05/31/13 Posted Date: 6/5/2013
 NO X

Journal Description: RETIRE 108256 Debit Total 939,268.87
 Credit Total 939,268.87

Account Number	Remark	Debit Amount	Credit Amount	Asset No
255.3315	RETIRE 108256	939,268.87		108256
255.3860	RETIRE 108256		939,268.87	108256
		<u>939,268.87</u>	<u>939,268.87</u>	

Batch #: 156510 Reviewed By: _____
 Document #: 294241 Prepared By: Michael Grant
 Reversing Yes ___
 NO X
 Ledger Type: AA
 GL Date: 05/31/13 Posted Date: 6/5/2013

Journal Description: RETIRE 108262 Debit Total 871,247.81
 Credit Total 871,247.81

Account Number	Remark	Debit Amount	Credit Amount	Asset No
255.3350	RETIRE 108262	871,247.81		108262
255.3895	RETIRE 108262		871,247.81	108262
		<u>871,247.81</u>	<u>871,247.81</u>	

Batch #: 156510 Reviewed By: _____
 Document #: 294245 Prepared By: Michael Grant
 Ledger Type: AA Reversing Yes _____
 GL Date: 05/31/13 Posted Date: 6/5/2013
 NO X

Journal Description: RETIRE 108263 Debit Total 31,229.55
 Credit Total 31,229.55

Account Number	Remark	Debit Amount	Credit Amount	Asset No
255.3355	RETIRE 108263	31,229.55		108263
255.3900	RETIRE 108263		31,229.55	108263
		<u>31,229.55</u>	<u>31,229.55</u>	

Batch #:	<u>156510</u>	Reviewed By:	<u>Michael Grant</u>
Document #:	<u>294254</u>	Prepared By:	<u>Michael Grant</u>
Ledger Type:	<u>AA</u>	Reversing	Yes <input type="checkbox"/>
GL Date:	<u>05/31/13</u>		NO <input checked="" type="checkbox"/>
		Posted Date:	<u>6/5/2013</u>

Journal Description:	<u>RETIRE 108287</u>	Debit Total	0.23
		Credit Total	0.23

<u>Account Number</u>	<u>Remark</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Asset No</u>
255.3430	RETIRE 108287	0.23		108287
255.3975	RETIRE 108287		0.23	108287
		<u>0.23</u>	<u>0.23</u>	

Batch #:	<u>156769</u>	Reviewed By:	
Document #:	<u>294369</u>	Prepared By:	Michael Grant
		Reversing	Yes <input type="checkbox"/>
			NO <input checked="" type="checkbox"/>
Ledger Type:	<u>AA</u>		
GL Date:	<u>05/31/13</u>	Posted Date:	<u>6/5/2013</u>

Journal Description:	<u>DOCKET NO. 2110257-WS</u>	Debit Total	<u>1,799,237.09</u>
		Credit Total	<u>1,799,237.09</u>

Account Number	Remark	Debit Amount	Credit Amount	Asset No
255.1840	DOCKET NO. 2110257-WS-Adj2	4,623.37		108266
255.1845	DOCKET NO. 2110257-WS-Adj2	170,863.44		
255100.6455	DOCKET NO. 2110257-WS-Adj2		170,863.44	
255.1875	DOCKET NO. 2110257-WS-Adj2	2,413.78		108273
255.1880	DOCKET NO. 2110257-WS-Adj2	1,787.42		1002477
255.1895	DOCKET NO. 2110257-WS-Adj2	0.02		98411
255.1900	DOCKET NO. 2110257-WS-Adj2	1,774.13		108274
255.1910	DOCKET NO. 2110257-WS-Adj2	12.72		108275
255.1915	DOCKET NO. 2110257-WS-Adj2	2,303.49		108276
255.1920	DOCKET NO. 2110257-WS-Adj2	11,770.10		108277
255.1975	DOCKET NO. 2110257-WS-Adj2	503.51		108283
255.1985	DOCKET NO. 2110257-WS-Adj2	1,774.90		108285
255100.6460	DOCKET NO. 2110257-WS-Adj2	124,580.62		108272
255100.6495	DOCKET NO. 2110257-WS-Adj2	0.06		95470
255100.6500	DOCKET NO. 2110257-WS-Adj2	18.36		40109
255100.6515	DOCKET NO. 2110257-WS-Adj2	343.39		95791
255100.6535	DOCKET NO. 2110257-WS-Adj2	599.10		108278
255100.6540	DOCKET NO. 2110257-WS-Adj2	35,252.96		97833
255100.6545	DOCKET NO. 2110257-WS-Adj2	18.27		108280
255100.6550	DOCKET NO. 2110257-WS-Adj2	67.07		40213
255100.6555	DOCKET NO. 2110257-WS-Adj2	6.30		40124
255100.6570	DOCKET NO. 2110257-WS-Adj2	32.87		1003671
255100.6575	DOCKET NO. 2110257-WS-Adj2	397.27		1000246
255100.6580	DOCKET NO. 2110257-WS-Adj2	6.57		108282
255100.6600	DOCKET NO. 2110257-WS-Adj2	3,073.69		108284
255100.6605	DOCKET NO. 2110257-WS-Adj2	106.92		2002282
255100.6615	DOCKET NO. 2110257-WS-Adj2	3,070.22		97347
255100.6620	DOCKET NO. 2110257-WS-Adj2	82.21		1003918
255.1850	DOCKET NO. 2110257-WS-Adj2		124,580.62	108272
255.1885	DOCKET NO. 2110257-WS-Adj2		0.06	95470
255.1890	DOCKET NO. 2110257-WS-Adj2		18.36	40109
255.1905	DOCKET NO. 2110257-WS-Adj2		343.39	95791
255.1925	DOCKET NO. 2110257-WS-Adj2		599.10	108278
255.1930	DOCKET NO. 2110257-WS-Adj2		35,252.96	97833
255.1935	DOCKET NO. 2110257-WS-Adj2		18.27	108280
255.1940	DOCKET NO. 2110257-WS-Adj2		67.07	40213
255.1945	DOCKET NO. 2110257-WS-Adj2		6.30	40124
255.1960	DOCKET NO. 2110257-WS-Adj2		32.87	1003671
255.1965	DOCKET NO. 2110257-WS-Adj2		397.27	1000246
255.1970	DOCKET NO. 2110257-WS-Adj2		6.57	108282
255.1990	DOCKET NO. 2110257-WS-Adj2		3,073.69	108284
255.1995	DOCKET NO. 2110257-WS-Adj2		106.92	2002282
255.2005	DOCKET NO. 2110257-WS-Adj2		3,070.22	97347
255.2010	DOCKET NO. 2110257-WS-Adj2		82.21	1003918
255100.6450	DOCKET NO. 2110257-WS-Adj2	4,623.37		108266
255100.6490	DOCKET NO. 2110257-WS-Adj2	1,787.42		1002477
255100.6485	DOCKET NO. 2110257-WS-Adj2	2,413.78		108273
255100.6505	DOCKET NO. 2110257-WS-Adj2	0.02		98411
255100.6510	DOCKET NO. 2110257-WS-Adj2	1,774.13		108274
255100.6520	DOCKET NO. 2110257-WS-Adj2	12.72		108275
255100.6525	DOCKET NO. 2110257-WS-Adj2	2,303.49		108276
255100.6530	DOCKET NO. 2110257-WS-Adj2	11,770.10		108277
255100.6585	DOCKET NO. 2110257-WS-Adj2	503.51		108283
255100.6595	DOCKET NO. 2110257-WS-Adj2	1,774.90		108285

255100.6460	DOCKET NO. 2110257-WS-Adj3	141.86		1002135
255100.6460	DOCKET NO. 2110257-WS-Adj3	893.13		1003597
255100.6460	DOCKET NO. 2110257-WS-Adj3	1,329.28		1003606
255100.6460	DOCKET NO. 2110257-WS-Adj3		177.12	1003606
255100.6460	DOCKET NO. 2110257-WS-Adj3	6.34		1003606
255100.6460	DOCKET NO. 2110257-WS-Adj3	53.13		1006499
255100.6470	DOCKET NO. 2110257-WS-Adj3		141.86	1002135
255100.6470	DOCKET NO. 2110257-WS-Adj3		893.13	1003597
255100.6470	DOCKET NO. 2110257-WS-Adj3		1,329.28	1003606
255100.6470	DOCKET NO. 2110257-WS-Adj3	177.12		1003606
255100.6470	DOCKET NO. 2110257-WS-Adj3		6.34	1003606
255100.6470	DOCKET NO. 2110257-WS-Adj3		53.13	1006499
255.1055	DOCKET NO. 2110257-WS-Adj4	1,136.32		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	3,341.12		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	2,815.36		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	288.32		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	881.92		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	101.76		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	491.84		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	50.88		108272
255.1055	DOCKET NO. 2110257-WS-Adj4	237.44		108272
255.1850	DOCKET NO. 2110257-WS-Adj4	1,359.17		1003587
255.1850	DOCKET NO. 2110257-WS-Adj4	22.93		1003590
255100.6460	DOCKET NO. 2110257-WS-Adj4	192.35		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	556.85		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	461.90		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	46.55		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	140.10		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	15.90		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	75.57		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	7.69		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	34.63		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	50,614.08		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	318.99		108272
255100.6460	DOCKET NO. 2110257-WS-Adj4	74.14		1003597
255100.6460	DOCKET NO. 2110257-WS-Adj4	110.34		1003606
255100.7750	DOCKET NO. 2110257-WS-Adj4	132.33		
255.1055	DOCKET NO. 2110257-WS-Adj4		9,320.02	108272
255.1055	DOCKET NO. 2110257-WS-Adj4		157.27	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		192.35	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		556.85	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		461.90	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		46.55	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		140.10	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		15.90	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		75.57	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		7.69	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		34.63	108272
255.1850	DOCKET NO. 2110257-WS-Adj4		50,614.08	1003587
255.1850	DOCKET NO. 2110257-WS-Adj4		318.99	1003590
255.1850	DOCKET NO. 2110257-WS-Adj4		74.14	1003597
255.1850	DOCKET NO. 2110257-WS-Adj4		110.34	1003606
255100.6460	DOCKET NO. 2110257-WS-Adj4		1,359.17	108272
255100.6460	DOCKET NO. 2110257-WS-Adj4		22.93	108272
255.1100	DOCKET NO. 2110257-WS-Adj6	13.97		5000257
255100.6505	DOCKET NO. 2110257-WS-Adj6	9,963.93		5000257
255100.6505	DOCKET NO. 2110257-WS-Adj6	336.77		5000257
255100.6505	DOCKET NO. 2110257-WS-Adj6	1.75		5000257
255100.6515	DOCKET NO. 2110257-WS-Adj6		9,963.93	5000257
255.1895	DOCKET NO. 2110257-WS-Adj6		336.77	5000257
255.1895	DOCKET NO. 2110257-WS-Adj6		1.75	5000257
255100.7750	DOCKET NO. 2110257-WS-Adj6		13.97	
255.1105	DOCKET NO. 2110257-WS-Adj7	11,309.91		1003583
255100.6510	DOCKET NO. 2110257-WS-Adj7	2,827.48		1003583
255100.6510	DOCKET NO. 2110257-WS-Adj7	23,312.50		1003583
255.1900	DOCKET NO. 2110257-WS-Adj7		2,827.48	1003583
255.1900	DOCKET NO. 2110257-WS-Adj7		23,312.50	1003583

255100.7750	DOCKET NO. 2110257-WS-Adj7		11,309.91	
255.1120	DOCKET NO. 2110257-WS-Adj8	6,137.00		108276
255100.6525	DOCKET NO. 2110257-WS-Adj8	442.31		108276
255.1915	DOCKET NO. 2110257-WS-Adj8		704.93	108276
255.1915	DOCKET NO. 2110257-WS-Adj8		442.31	108276
255100.6525	DOCKET NO. 2110257-WS-Adj8		5,432.07	108276
255.1135	DOCKET NO. 2110257-WS-Adj9	687.74		1003611
255100.6540	DOCKET NO. 2110257-WS-Adj9	705.34		1003611
255100.6540	DOCKET NO. 2110257-WS-Adj9	166.20		1003611
255.1930	DOCKET NO. 2110257-WS-Adj9		705.34	1003611
255.1930	DOCKET NO. 2110257-WS-Adj9		166.20	1003611
255100.7750	DOCKET NO. 2110257-WS-Adj9		687.74	
255.2040	DOCKET NO. 2110257-WS-Adj11	4,237.24		101951
255.2080	DOCKET NO. 2110257-WS-Adj11	41.62		1002578
255.2105	DOCKET NO. 2110257-WS-Adj11	13,822.40		101955
255.2140	DOCKET NO. 2110257-WS-Adj11	231.90		90243
255.2250	DOCKET NO. 2110257-WS-Adj11	18,333.98		171736
255.2270	DOCKET NO. 2110257-WS-Adj11	0.41		161187
255.2280	DOCKET NO. 2110257-WS-Adj11	27.24		161190
255.2285	DOCKET NO. 2110257-WS-Adj11	15,505.40		101962
255101.6655	DOCKET NO. 2110257-WS-Adj11	9.76		98384
255101.6660	DOCKET NO. 2110257-WS-Adj11	7,346.60		101953
255101.6665	DOCKET NO. 2110257-WS-Adj11	293,939.64		1005282
255101.6695	DOCKET NO. 2110257-WS-Adj11	52.55		40122
255101.6710	DOCKET NO. 2110257-WS-Adj11	1,228.51		101955
255101.6717	DOCKET NO. 2110257-WS-Adj11	9,727.95		101958
255101.6725	DOCKET NO. 2110257-WS-Adj11	10,697.02		1005295
255101.6730	DOCKET NO. 2110257-WS-Adj11	25.66		98286
255101.6750	DOCKET NO. 2110257-WS-Adj11	36.46		98386
255101.6765	DOCKET NO. 2110257-WS-Adj11	10,823.52		101963
255101.6795	DOCKET NO. 2110257-WS-Adj11	21.26		1001132
255101.6800	DOCKET NO. 2110257-WS-Adj11	1,072.03		96954
255101.6805	DOCKET NO. 2110257-WS-Adj11	545.40		2002324
255101.6810	DOCKET NO. 2110257-WS-Adj11	56.79		1001903
255101.6840	DOCKET NO. 2110257-WS-Adj11	3.86		1005037
255101.6845	DOCKET NO. 2110257-WS-Adj11	21.63		1004997
255102.6880	DOCKET NO. 2110257-WS-Adj11	6.48		97524
255.2050	DOCKET NO. 2110257-WS-Adj11		9.76	98384
255.2055	DOCKET NO. 2110257-WS-Adj11		7,346.60	101953
255.2060	DOCKET NO. 2110257-WS-Adj11		293,939.64	1005282
255.2090	DOCKET NO. 2110257-WS-Adj11		52.55	40122
255.2110	DOCKET NO. 2110257-WS-Adj11		1,228.51	101957
255.2113	DOCKET NO. 2110257-WS-Adj11		9,727.95	101958
255.2120	DOCKET NO. 2110257-WS-Adj11		10,697.02	1005295
255.2125	DOCKET NO. 2110257-WS-Adj11		25.66	98286
255.2145	DOCKET NO. 2110257-WS-Adj11		36.46	98386
255.2160	DOCKET NO. 2110257-WS-Adj11		10,823.52	101963
255.2190	DOCKET NO. 2110257-WS-Adj11		21.26	1001132
255.2195	DOCKET NO. 2110257-WS-Adj11		1,072.03	96954
255.2200	DOCKET NO. 2110257-WS-Adj11		545.40	2002324
255.2205	DOCKET NO. 2110257-WS-Adj11		56.79	1001903
255.2235	DOCKET NO. 2110257-WS-Adj11		3.86	1005037
255.2240	DOCKET NO. 2110257-WS-Adj11		21.63	1004997
255.2275	DOCKET NO. 2110257-WS-Adj11		6.48	97524
255101.6645	DOCKET NO. 2110257-WS-Adj11		4,237.24	101951
255101.6685	DOCKET NO. 2110257-WS-Adj11		41.62	1002578
255101.6710	DOCKET NO. 2110257-WS-Adj11		13,822.40	101955
255101.6745	DOCKET NO. 2110257-WS-Adj11		231.90	90243
255101.6855	DOCKET NO. 2110257-WS-Adj11		18,333.98	171736
255101.6875	DOCKET NO. 2110257-WS-Adj11		0.41	161187
255101.6885	DOCKET NO. 2110257-WS-Adj11		27.24	161190
255101.6890	DOCKET NO. 2110257-WS-Adj11		15,505.40	101962
255.1285	DOCKET NO. 2110257-WS-Adj12	0.02		
255.1275	DOCKET NO. 2110257-WS-Adj12		0.02	1005297
255.1295	DOCKET NO. 2110257-WS-Adj13	1,434.00		161117
255.2055	DOCKET NO. 2110257-WS-Adj13	2,304.66		161117
255101.7660	DOCKET NO. 2110257-WS-Adj13	2,726.64		

255101.6660	DOCKET NO. 2110257-WS-Adj13	164.14		161117
255101.6660	DOCKET NO. 2110257-WS-Adj13	152.96		161117
255.2055	DOCKET NO. 2110257-WS-Adj13		492.42	161117
255.2055	DOCKET NO. 2110257-WS-Adj13		152.96	161117
255101.6660	DOCKET NO. 2110257-WS-Adj13		5,974.72	161117
255101.6660	DOCKET NO. 2110257-WS-Adj13		162.30	161117
255101.6665	DOCKET NO. 2110257-WS-Adj14	1,788.23		90398
255101.6665	DOCKET NO. 2110257-WS-Adj14	8.47		90399
255101.6680	DOCKET NO. 2110257-WS-Adj14		1,619.85	90398
255.2060	DOCKET NO. 2110257-WS-Adj14		168.38	90398
255.2060	DOCKET NO. 2110257-WS-Adj14		8.47	90398
255.1345	DOCKET NO. 2110257-WS-Adj15	8,908.02		90553
255.1360	DOCKET NO. 2110257-WS-Adj15	736.78		90554
255.2110	DOCKET NO. 2110257-WS-Adj15	13.15		1005167
255.2110	DOCKET NO. 2110257-WS-Adj15	9.74		1005151
255.2110	DOCKET NO. 2110257-WS-Adj15	30.14		1005160
255101.6710	DOCKET NO. 2110257-WS-Adj15	575.48		1005167
255101.6710	DOCKET NO. 2110257-WS-Adj15	428.61		1005151
255101.6710	DOCKET NO. 2110257-WS-Adj15	1,330.42		1005160
255101.6710	DOCKET NO. 2110257-WS-Adj15		347.02	90553
255101.6710	DOCKET NO. 2110257-WS-Adj15		50.31	90554
255101.6725	DOCKET NO. 2110257-WS-Adj15	273.96		98060
255101.6725	DOCKET NO. 2110257-WS-Adj15	39.72		98060
255.1345	DOCKET NO. 2110257-WS-Adj15		8,908.02	90553
255.1345	DOCKET NO. 2110257-WS-Adj15		736.78	90554
255.2105	DOCKET NO. 2110257-WS-Adj15		204.98	1005167
255.2105	DOCKET NO. 2110257-WS-Adj15		152.61	1005151
255.2105	DOCKET NO. 2110257-WS-Adj15		473.62	1005160
255.2105	DOCKET NO. 2110257-WS-Adj15	347.02		90553
255.2105	DOCKET NO. 2110257-WS-Adj15	50.31		90554
255.2120	DOCKET NO. 2110257-WS-Adj15		273.96	98060
255.2120	DOCKET NO. 2110257-WS-Adj15		39.72	98060
255101.6715	DOCKET NO. 2110257-WS-Adj15		383.65	101957
255101.6715	DOCKET NO. 2110257-WS-Adj15		285.74	101957
255101.6715	DOCKET NO. 2110257-WS-Adj15		886.94	101957
255.1353	DOCKET NO. 2110257-WS-Adj16	1,152.92		101958
255.1353	DOCKET NO. 2110257-WS-Adj16	1,361.90		101958
255.2110	DOCKET NO. 2110257-WS-Adj16	94.43		90708
255.2110	DOCKET NO. 2110257-WS-Adj16	133.57		101957
255.2113	DOCKET NO. 2110257-WS-Adj16	0.10		101958
255101.6717	DOCKET NO. 2110257-WS-Adj16	141.64		101958
255101.6717	DOCKET NO. 2110257-WS-Adj16	200.50		101958
255.1350	DOCKET NO. 2110257-WS-Adj16		1,152.92	90708
255.1350	DOCKET NO. 2110257-WS-Adj16		1,360.90	101957
255.1353	DOCKET NO. 2110257-WS-Adj16		1.00	101958
255.2113	DOCKET NO. 2110257-WS-Adj16		141.64	101958
255.2113	DOCKET NO. 2110257-WS-Adj16		200.50	101958
255101.6710	DOCKET NO. 2110257-WS-Adj16		94.43	90553
255101.6710	DOCKET NO. 2110257-WS-Adj16		133.57	90553
255101.6717	DOCKET NO. 2110257-WS-Adj16		0.10	101958
255.1380	DOCKET NO. 2110257-WS-Adj17	2,001.00		90243
255101.6745	DOCKET NO. 2110257-WS-Adj17	296.44		90243
255.2140	DOCKET NO. 2110257-WS-Adj17		250.13	90243
255.2140	DOCKET NO. 2110257-WS-Adj17		296.44	90243
255101.6745	DOCKET NO. 2110257-WS-Adj17		1,750.87	90243
255.1400	DOCKET NO. 2110257-WS-Adj18	23,620.00		101963
255101.6765	DOCKET NO. 2110257-WS-Adj18	10,288.04		101963
255101.6765	DOCKET NO. 2110257-WS-Adj18	3,389.91		101963
255.2160	DOCKET NO. 2110257-WS-Adj18		33,908.04	101963
255.2160	DOCKET NO. 2110257-WS-Adj18		3,389.91	101963
255.2000	DOCKET NO. 2110257-WS-Adj19	9,445.20		108286
255.2180	DOCKET NO. 2110257-WS-Adj19	47,943.77		101964
255.2220	DOCKET NO. 2110257-WS-Adj19	64,429.49		101965
255.2230	DOCKET NO. 2110257-WS-Adj19	44,594.76		101966
255.2245	DOCKET NO. 2110257-WS-Adj19	8,893.49		101967
255100.6610	DOCKET NO. 2110257-WS-Adj19		9,445.20	108286
255101.6785	DOCKET NO. 2110257-WS-Adj19		47,943.77	101964

255101.6825	DOCKET NO. 2110257-WS-Adj19		64,429.49	101965
255101.6835	DOCKET NO. 2110257-WS-Adj19		44,594.76	101966
255101.6850	DOCKET NO. 2110257-WS-Adj19		8,893.49	101967
255.2200	DOCKET NO. 2110257-WS-Adj20	75.63		1001133
255101.6805	DOCKET NO. 2110257-WS-Adj20	427.09		97092
255101.6805	DOCKET NO. 2110257-WS-Adj20	71.18		97092
255.1440	DOCKET NO. 2110257-WS-Adj20		480.48	1001133
255.2200	DOCKET NO. 2110257-WS-Adj20		71.18	97092
255101.6805	DOCKET NO. 2110257-WS-Adj20		22.24	97092
255.3880	DOCKET NO. 2110257-WS-Adj22	7,645.46		108259
255.3905	DOCKET NO. 2110257-WS-Adj22	4,293.82		108264
255.3980	DOCKET NO. 2110257-WS-Adj22	2,183.89		108252
255.3995	DOCKET NO. 2110257-WS-Adj22	8.34		2005808
255.4000	DOCKET NO. 2110257-WS-Adj22	40.07		161078
255.4005	DOCKET NO. 2110257-WS-Adj22	60.55		2006462
255100.6995	DOCKET NO. 2110257-WS-Adj22	2,053.58		108255
255100.7000	DOCKET NO. 2110257-WS-Adj22	316.27		108257
255100.7025	DOCKET NO. 2110257-WS-Adj22	789.40		108254
255100.7050	DOCKET NO. 2110257-WS-Adj22	21,386.00		
255100.7055	DOCKET NO. 2110257-WS-Adj22	18,432.00		
255100.7060	DOCKET NO. 2110257-WS-Adj22	13,223.55		108258
255100.7070	DOCKET NO. 2110257-WS-Adj22	84,579.22		108260
255100.7075	DOCKET NO. 2110257-WS-Adj22	1,013.44		108261
255.3810	DOCKET NO. 2110257-WS-Adj22		2,053.58	108255
255.3815	DOCKET NO. 2110257-WS-Adj22		316.27	108257
255.3840	DOCKET NO. 2110257-WS-Adj22		789.40	108254
255.3865	DOCKET NO. 2110257-WS-Adj22		21,386.00	1006431
255.3870	DOCKET NO. 2110257-WS-Adj22		18,432.00	
255.3875	DOCKET NO. 2110257-WS-Adj22		13,223.55	108258
255.3885	DOCKET NO. 2110257-WS-Adj22		84,579.22	108260
255.3890	DOCKET NO. 2110257-WS-Adj22		1,013.44	108261
255100.7065	DOCKET NO. 2110257-WS-Adj22		7,645.46	108259
255100.7090	DOCKET NO. 2110257-WS-Adj22		4,293.82	108264
255100.7165	DOCKET NO. 2110257-WS-Adj22		2,183.89	108252
255100.7175	DOCKET NO. 2110257-WS-Adj22		8.34	2005808
255100.7180	DOCKET NO. 2110257-WS-Adj22		40.07	161078
255100.7185	DOCKET NO. 2110257-WS-Adj22		60.55	2006462
255.3980	DOCKET NO. 2110257-WS-Adj24	0.05		108252
255.3430	DOCKET NO. 2110257-WS-Adj24	0.23		108287
255.3435	DOCKET NO. 2110257-WS-Adj24		0.23	108252
255100.7165	DOCKET NO. 2110257-WS-Adj24		0.05	108252
255.4050	DOCKET NO. 2110257-WS-Adj27	1,588.05		101948
255.4055	DOCKET NO. 2110257-WS-Adj27	206,260.24		1005296
255.4100	DOCKET NO. 2110257-WS-Adj27	6,009.77		101943
255.4107	DOCKET NO. 2110257-WS-Adj27	11,483.49		1005298
255.4265	DOCKET NO. 2110257-WS-Adj27	909.29		101947
255.4280	DOCKET NO. 2110257-WS-Adj27	574.06		161207
255.4310	DOCKET NO. 2110257-WS-Adj27	0.35		161209
255101.7275	DOCKET NO. 2110257-WS-Adj27	7,750.11		101944
255101.7280	DOCKET NO. 2110257-WS-Adj27	12,143.85		101945
255101.7440	DOCKET NO. 2110257-WS-Adj27	23.70		2007000
255.4100	DOCKET NO. 2110257-WS-Adj27		7,750.11	101944
255.4105	DOCKET NO. 2110257-WS-Adj27		12,143.85	101945
255.4275	DOCKET NO. 2110257-WS-Adj27		23.70	2007000
255101.7225	DOCKET NO. 2110257-WS-Adj27		1,588.05	101948
255101.7230	DOCKET NO. 2110257-WS-Adj27		206,260.24	1005296
255101.7290	DOCKET NO. 2110257-WS-Adj27		6,009.77	1005299
255101.7283	DOCKET NO. 2110257-WS-Adj27		11,483.49	1005298
255101.7430	DOCKET NO. 2110257-WS-Adj27		909.29	101947
255101.7445	DOCKET NO. 2110257-WS-Adj27		574.06	161207
255101.7475	DOCKET NO. 2110257-WS-Adj27		0.35	
255.3505	DOCKET NO. 2110257-WS-Adj28	0.02		1005296
255.3705	DOCKET NO. 2110257-WS-Adj28		0.02	101947
255.3550	DOCKET NO. 2110257-WS-Adj29	0.42		161199
255.4100	DOCKET NO. 2110257-WS-Adj29	0.09		101943
255101.7275	DOCKET NO. 2110257-WS-Adj29	0.12		161199
255.3565	DOCKET NO. 2110257-WS-Adj29		0.42	1005299

255.4100	DOCKET NO. 2110257-WS-Adj29		0.12	161199
255101.7290	DOCKET NO. 2110257-WS-Adj29		0.09	1005299
255.3557	DOCKET NO. 2110257-WS-Adj30	0.14		1005298
255.4105	DOCKET NO. 2110257-WS-Adj30	0.03		101945
255101.7283	DOCKET NO. 2110257-WS-Adj30	0.04		1005298
255.3555	DOCKET NO. 2110257-WS-Adj30		0.14	101945
255.4107	DOCKET NO. 2110257-WS-Adj30		0.04	1005298
255101.7280	DOCKET NO. 2110257-WS-Adj30		0.03	101945
255.4280	DOCKET NO. 2110257-WS-Adj31	676.00		161207
255.4280	DOCKET NO. 2110257-WS-Adj31	1,333.56		161207
255101.7445	DOCKET NO. 2110257-WS-Adj31	20,661.00		161207
255.3720	DOCKET NO. 2110257-WS-Adj31		21,337.00	161207
255101.7445	DOCKET NO. 2110257-WS-Adj31		1,333.56	161207
255.1915	DOCKET NO. 2110257-WS-Adj32	731.80		108276
255.1915	DOCKET NO. 2110257-WS-Adj32	400.83		108276
255100.7660	DOCKET NO. 2110257-WS-Adj32	6,136.88		
255.1120	DOCKET NO. 2110257-WS-Adj32		6,136.88	108276
255100.6525	DOCKET NO. 2110257-WS-Adj32		731.80	108276
255100.6525	DOCKET NO. 2110257-WS-Adj32		400.83	108276
255.1925	DOCKET NO. 2110257-WS-Adj33	100.59		108278
255.1925	DOCKET NO. 2110257-WS-Adj33	79.29		108278
255100.7655	DOCKET NO. 2110257-WS-Adj33	1,312.42		
255.1130	DOCKET NO. 2110257-WS-Adj33		1,312.42	108278
255100.6535	DOCKET NO. 2110257-WS-Adj33		100.59	108278
255100.6535	DOCKET NO. 2110257-WS-Adj33		79.29	108278
255.1210	DOCKET NO. 2110257-WS-Adj34	4,320.00		97347
255.1400	DOCKET NO. 2110257-WS-Adj34	9,300.00		101963
255.2160	DOCKET NO. 2110257-WS-Adj34	27,606.91		101963
255100.6615	DOCKET NO. 2110257-WS-Adj34	867.95		97347
255100.6615	DOCKET NO. 2110257-WS-Adj34	1,044.00		97347
255101.6765	DOCKET NO. 2110257-WS-Adj34	1,248.61		101963
255.2005	DOCKET NO. 2110257-WS-Adj34		867.95	97347
255.2005	DOCKET NO. 2110257-WS-Adj34		1,044.00	97347
255.2160	DOCKET NO. 2110257-WS-Adj34		1,248.61	101963
255100.7660	DOCKET NO. 2110257-WS-Adj34		2,945.00	
255100.7660	DOCKET NO. 2110257-WS-Adj34		275.00	
255100.7660	DOCKET NO. 2110257-WS-Adj34		1,100.00	
255100.7660	DOCKET NO. 2110257-WS-Adj34		9,300.00	
255101.6765	DOCKET NO. 2110257-WS-Adj34		27,606.91	101963
255.2055	DOCKET NO. 2110257-WS-Adj35	172.92		2001398
255.2055	DOCKET NO. 2110257-WS-Adj35	258.58		2001398
255101.7660	DOCKET NO. 2110257-WS-Adj35	2,675.00		
255.1295	DOCKET NO. 2110257-WS-Adj35		2,675.00	2001398
255101.6660	DOCKET NO. 2110257-WS-Adj35		172.92	2001398
255101.6660	DOCKET NO. 2110257-WS-Adj35		258.58	2001398
255.2110	DOCKET NO. 2110257-WS-Adj36	302.88		101957
255101.7655	DOCKET NO. 2110257-WS-Adj36	5,639.87		
255101.6715	DOCKET NO. 2110257-WS-Adj36	72.54		101957
255.1350	DOCKET NO. 2110257-WS-Adj36		5,639.87	101957
255.2110	DOCKET NO. 2110257-WS-Adj36		72.54	101957
255101.6715	DOCKET NO. 2110257-WS-Adj36		302.88	101957
255.2140	DOCKET NO. 2110257-WS-Adj37	259.56		90243
255.2140	DOCKET NO. 2110257-WS-Adj37	268.61		90243
255101.7655	DOCKET NO. 2110257-WS-Adj37	2,000.71		
255.1380	DOCKET NO. 2110257-WS-Adj37		2,000.71	90243
255101.6745	DOCKET NO. 2110257-WS-Adj37		259.56	90243
255101.6745	DOCKET NO. 2110257-WS-Adj37		268.61	90243
255.1985	DOCKET NO. 2110257-WS-Adj38	89.64		108285
255.1985	DOCKET NO. 2110257-WS-Adj38	193.96		108285
255101.7655	DOCKET NO. 2110257-WS-Adj38	1,284.18		
255.1190	DOCKET NO. 2110257-WS-Adj38		1,284.18	108285
255100.6595	DOCKET NO. 2110257-WS-Adj38		89.64	108285
255100.6595	DOCKET NO. 2110257-WS-Adj38		193.96	108285
255.2000	DOCKET NO. 2110257-WS-Adj39	194.97		108286
255.2000	DOCKET NO. 2110257-WS-Adj39	30.00		108286
255100.7655	DOCKET NO. 2110257-WS-Adj39	224.97		
255.1205	DOCKET NO. 2110257-WS-Adj39		224.97	108286

255100.6610	DOCKET NO. 2110257-WS-Adj39		194.97	108286
255100.6610	DOCKET NO. 2110257-WS-Adj39		30.00	108286
255.1985	DOCKET NO. 2110257-WS-Adj40	154.08		108285
255.2060	DOCKET NO. 2110257-WS-Adj40	329.00		1005282
255.3810	DOCKET NO. 2110257-WS-Adj40	1,076.02		108253
255.3810	DOCKET NO. 2110257-WS-Adj40	916.63		108255
255.3875	DOCKET NO. 2110257-WS-Adj40	7,069.17		108258
255.3885	DOCKET NO. 2110257-WS-Adj40	43,696.32		108260
255101.6710	DOCKET NO. 2110257-WS-Adj40	259.59		101955
255101.6885	DOCKET NO. 2110257-WS-Adj40	27.55		101961
255100.7065	DOCKET NO. 2110257-WS-Adj40	12,471.59		108259
255100.7075	DOCKET NO. 2110257-WS-Adj40	3,934.05		108261
255100.7090	DOCKET NO. 2110257-WS-Adj40	4,777.28		108264
255.2105	DOCKET NO. 2110257-WS-Adj40		259.59	101955
255.2280	DOCKET NO. 2110257-WS-Adj40		27.55	101961
255.3880	DOCKET NO. 2110257-WS-Adj40		12,471.59	108259
255.3890	DOCKET NO. 2110257-WS-Adj40		3,934.05	108261
255.3905	DOCKET NO. 2110257-WS-Adj40		4,777.28	108264
255100.6595	DOCKET NO. 2110257-WS-Adj40		154.08	108285
255101.6665	DOCKET NO. 2110257-WS-Adj40		329.00	1005282
255100.6995	DOCKET NO. 2110257-WS-Adj40		1,076.02	108253
255100.6995	DOCKET NO. 2110257-WS-Adj40		916.63	108255
255100.7060	DOCKET NO. 2110257-WS-Adj40		7,069.17	108258
255100.7070	DOCKET NO. 2110257-WS-Adj40		43,696.32	108260
255.1900	DOCKET NO. 2110257-WS-Adj41	5,949.18		91242
255.1900	DOCKET NO. 2110257-WS-Adj41	1,127.23		91242
255.1925	DOCKET NO. 2110257-WS-Adj41	5,833.67		96112
255.1925	DOCKET NO. 2110257-WS-Adj41	511.40		96112
255.1105	DOCKET NO. 2110257-WS-Adj41		5,949.18	91242
255.1130	DOCKET NO. 2110257-WS-Adj41		5,833.67	96112
255100.6510	DOCKET NO. 2110257-WS-Adj41		1,127.23	91242
255100.6535	DOCKET NO. 2110257-WS-Adj41		511.40	96112
255.1900	DOCKET NO. 2110257-WS-Adj42	633.01		91242
255.1900	DOCKET NO. 2110257-WS-Adj42	925.57		91242
255100.7660	DOCKET NO. 2110257-WS-Adj42	7,792.92		
255.1105	DOCKET NO. 2110257-WS-Adj42		3,165.06	91242
255.1105	DOCKET NO. 2110257-WS-Adj42		4,627.86	91242
255100.6510	DOCKET NO. 2110257-WS-Adj42		633.01	91242
255100.6510	DOCKET NO. 2110257-WS-Adj42		925.57	91242
255.2105	DOCKET NO. 2110257-WS-Adj43	2,737.50		90553
255.2110	DOCKET NO. 2110257-WS-Adj43	4,505.63		90708
255.2140	DOCKET NO. 2110257-WS-Adj43	14,784.14		90243
255.2160	DOCKET NO. 2110257-WS-Adj43	17,667.04		90088
255.2110	DOCKET NO. 2110257-WS-Adj43	350.44		90708
255.2105	DOCKET NO. 2110257-WS-Adj43	311.77		90553
255.2140	DOCKET NO. 2110257-WS-Adj43	3,322.62		90243
255.2160	DOCKET NO. 2110257-WS-Adj43	3,926.01		90088
255.1345	DOCKET NO. 2110257-WS-Adj43		2,737.50	90553
255.1350	DOCKET NO. 2110257-WS-Adj43		4,505.63	90708
255.1380	DOCKET NO. 2110257-WS-Adj43		14,784.14	90243
255.1400	DOCKET NO. 2110257-WS-Adj43		17,667.04	90088
255101.6710	DOCKET NO. 2110257-WS-Adj43		311.77	90553
255101.6715	DOCKET NO. 2110257-WS-Adj43		350.44	90708
255101.6745	DOCKET NO. 2110257-WS-Adj43		3,322.62	90243
255101.6765	DOCKET NO. 2110257-WS-Adj43		3,926.01	90088
255.2140	DOCKET NO. 2110257-WS-Adj44	1,939.42		90243
255.2140	DOCKET NO. 2110257-WS-Adj44	1,562.46		90243
255.2140	DOCKET NO. 2110257-WS-Adj44	454.18		90243
255.2140	DOCKET NO. 2110257-WS-Adj44	847.63		90243
255.2140	DOCKET NO. 2110257-WS-Adj44	1,014.00		90243
255.2140	DOCKET NO. 2110257-WS-Adj44	1,490.57		90243
255.2140	DOCKET NO. 2110257-WS-Adj44	812.18		90244
255101.7660	DOCKET NO. 2110257-WS-Adj44	34,770.19		
255.1380	DOCKET NO. 2110257-WS-Adj44		8,549.30	90243
255.1380	DOCKET NO. 2110257-WS-Adj44		6,887.59	90243
255.1380	DOCKET NO. 2110257-WS-Adj44		2,043.80	90243
255.1380	DOCKET NO. 2110257-WS-Adj44		3,454.50	90243

255.1380	DOCKET NO. 2110257-WS-Adj44		4,212.00	90243
255.1380	DOCKET NO. 2110257-WS-Adj44		6,313.00	90243
255.1380	DOCKET NO. 2110257-WS-Adj44		3,310.00	90244
255101.6745	DOCKET NO. 2110257-WS-Adj44		1,939.42	90243
255101.6745	DOCKET NO. 2110257-WS-Adj44		1,562.46	90243
255101.6745	DOCKET NO. 2110257-WS-Adj44		454.18	90243
255101.6745	DOCKET NO. 2110257-WS-Adj44		847.63	90243
255101.6745	DOCKET NO. 2110257-WS-Adj44		812.18	90243
255101.6745	DOCKET NO. 2110257-WS-Adj44		1,014.00	90243
255101.6745	DOCKET NO. 2110257-WS-Adj44		1,490.57	90243
255.1890	DOCKET NO. 2110257-WS-Adj45	82.50		40109
255.1890	DOCKET NO. 2110257-WS-Adj45	132.92		40109
255.2110	DOCKET NO. 2110257-WS-Adj45	76.29		90708
255.2110	DOCKET NO. 2110257-WS-Adj45	122.91		90708
255100.7660	DOCKET NO. 2110257-WS-Adj45	1,100.00		
255101.7660	DOCKET NO. 2110257-WS-Adj45	2,288.74		
255.1095	DOCKET NO. 2110257-WS-Adj45		1,100.00	40109
255.1350	DOCKET NO. 2110257-WS-Adj45		2,288.74	90708
255100.6500	DOCKET NO. 2110257-WS-Adj45		82.50	40109
255100.6500	DOCKET NO. 2110257-WS-Adj45		132.92	40109
255101.6715	DOCKET NO. 2110257-WS-Adj45		76.29	90708
255101.6715	DOCKET NO. 2110257-WS-Adj45		122.91	90708
		1,799,237.09	1,799,237.09	

ASSET DESCRIPTION AND DEPRECIATION RATES

R12430

<u>Asset Number</u>	<u>Begin Date</u>	<u>Description</u>	<u>Description of Asset</u>	<u>Original Depreciation Rate (Life Months)</u>	<u>Depreciation Rate that should have been used (Life Months)</u>	<u>Date Depreciation Should have ended</u>	<u>Date Depreciation Actually Ended</u>
108256	5/7/1992	WATER PLANT-CONVERTED ASSET	CIAC-WTR.ELECTRIC PUMP EQU	240	240	5/7/2012	5/31/2013
108262	5/7/1992	WATER PLANT-CONVERTED ASSET	CIAC-WTR.METERS	240	240	5/7/2012	5/31/2013
108263	5/7/1992	WATER PLANT-CONVERTED ASSET	CIAC-WTR.METER INSTALLATIO	240	240	5/7/2012	5/31/2013
101942	8/19/1994	SEWER PLANT-CONVERTED ASSET	CIAC-SWR.SEWAGE TRTMT PLAN	216	216	5/16/2012	5/31/2013
101946	10/28/1982	SEWER PLANT-CONVERTED ASSET	CIAC-SWR.OUTFALL LINES	360	360	5/23/2012	5/31/2013
161207	8/23/2007	Docket No. 2110257-WS-Adj31	CIAC-WTR.STRUCT & IMPRV	383	383	NA	NA

Please note Asset 161207(Docket No. 2110257-WS-Adj31) was not over depreciated. The entry was made to correct an entry that was inputted backwards as well as related A/A and amortization expense