



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

September 22, 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. 120209-WS; Application for Increase in Water and Wastewater Rates in Marion, Orange, Pasco, Pinellas, and Seminole County by Utilities, Inc. of Florida
Our File No.: 30057.207

Dear Ms. Stauffer:

Commission Order No. PSC-14-0025-PAA-WS requires that Utilities, Inc. of Florida 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 or staff have any questions, please do not hesitate to give me a call.

Very truly yours,

A handwritten signature in black ink, appearing to read "Martin S. Friedman", written in a cursive style.

MARTIN S. FRIEDMAN
For the Firm

Enclosures

cc: John Hoy (via e-mail)
Patrick Flynn (via e-mail)
Darrien Pitts (via e-mail)

Utilities Inc of Florida
2012 Rate Case
Commission Ordered Adjustments

Adjustment # 1

| <u>Company</u> | <u>BU</u> | <u>Account Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------------|--------------|---------------|
| 252.7660 | 252124 | MISCELLANEOUS EXP NON-UTILITY | 118.00 | |
| 252.3455 | 252124 | CIAC-WTR PLT MTR FEE | | 115.00 |
| 252.4005 | 252124 | ACC AMORT WTR PLT MTR FEE-NC | 3.00 | |
| 252.7185 | 252124 | AMORT-WTR PLT MTR FEE | | 6.00 |
| 252.7660 | 252106 | MISCELLANEOUS EXP NON-UTILITY | 468.48 | |
| 252.7660 | 252106 | MISCELLANEOUS EXP NON-UTILITY | 106.00 | |
| 252.7660 | 252106 | MISCELLANEOUS EXP NON-UTILITY | 61.52 | |
| 252.3455 | 252106 | CIAC-WTR PLT MTR FEE | | 495.00 |
| 252.3455 | 252106 | CIAC-WTR PLT MTR FEE | | 112.00 |
| 252.3455 | 252106 | CIAC-WTR PLT MTR FEE | | 65.00 |
| 252.4005 | 252106 | ACC AMORT WTR PLT MTR FEE-NC | 51.56 | |
| 252.4005 | 252106 | ACC AMORT WTR PLT MTR FEE-NC | 11.67 | |
| 252.4005 | 252106 | ACC AMORT WTR PLT MTR FEE-NC | 6.77 | |
| 252.7185 | 252106 | AMORT-WTR PLT MTR FEE | | 25.05 |
| 252.7185 | 252106 | AMORT-WTR PLT MTR FEE | | 5.67 |
| 252.7185 | 252106 | AMORT-WTR PLT MTR FEE | | 3.28 |
| 252.7660 | 252117 | MISCELLANEOUS EXP NON-UTILITY | 139.00 | |
| 252.7660 | 252116 | MISCELLANEOUS EXP NON-UTILITY | 325.00 | |
| 252.7660 | 252116 | MISCELLANEOUS EXP NON-UTILITY | 119.00 | |
| 252.7660 | 252122 | MISCELLANEOUS EXP NON-UTILITY | 145.00 | |
| 252.7660 | 252117 | MISCELLANEOUS EXP NON-UTILITY | 150.00 | |
| 252.7660 | 252115 | MISCELLANEOUS EXP NON-UTILITY | 248.00 | |
| 252.7660 | 252116 | MISCELLANEOUS EXP NON-UTILITY | 152.00 | |
| 252.7660 | 252116 | MISCELLANEOUS EXP NON-UTILITY | 153.00 | |
| 252.7660 | 252116 | MISCELLANEOUS EXP NON-UTILITY | 154.00 | |
| 252.7660 | 252121 | MISCELLANEOUS EXP NON-UTILITY | 131.00 | |
| 252.7660 | 252117 | MISCELLANEOUS EXP NON-UTILITY | 131.00 | |
| 252.7660 | 252117 | MISCELLANEOUS EXP NON-UTILITY | 95.00 | |
| 252.7660 | 252122 | MISCELLANEOUS EXP NON-UTILITY | 85.00 | |
| 252.3455 | 252117 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252116 | CIAC-WTR PLT MTR FEE | | 350.00 |
| 252.3455 | 252116 | CIAC-WTR PLT MTR FEE | | 125.00 |
| 252.3455 | 252122 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252117 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252115 | CIAC-WTR PLT MTR FEE | | 250.00 |
| 252.3455 | 252116 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252116 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252116 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252116 | CIAC-WTR PLT MTR FEE | | 150.00 |
| 252.3455 | 252121 | CIAC-WTR PLT MTR FEE | | 127.00 |

| | | | | |
|----------|--------|------------------------------|-----------------|-----------------|
| 252.3455 | 252117 | CIAC-WTR PLT MTR FEE | | 127.00 |
| 252.3455 | 252117 | CIAC-WTR PLT MTR FEE | | 92.00 |
| 252.3455 | 252122 | CIAC-WTR PLT MTR FEE | | 81.00 |
| 252.4005 | 252117 | ACC AMORT WTR PLT MTR FEE-NC | 19.00 | |
| 252.4005 | 252116 | ACC AMORT WTR PLT MTR FEE-NC | 43.00 | |
| 252.4005 | 252116 | ACC AMORT WTR PLT MTR FEE-NC | 12.00 | |
| 252.4005 | 252122 | ACC AMORT WTR PLT MTR FEE-NC | 13.00 | |
| 252.4005 | 252117 | ACC AMORT WTR PLT MTR FEE-NC | 8.00 | |
| 252.4005 | 252115 | ACC AMORT WTR PLT MTR FEE-NC | 11.00 | |
| 252.4005 | 252116 | ACC AMORT WTR PLT MTR FEE-NC | 6.00 | |
| 252.4005 | 252116 | ACC AMORT WTR PLT MTR FEE-NC | 5.00 | |
| 252.4005 | 252116 | ACC AMORT WTR PLT MTR FEE-NC | 4.00 | |
| 252.4005 | 252121 | ACC AMORT WTR PLT MTR FEE-NC | 3.00 | |
| 252.4005 | 252117 | ACC AMORT WTR PLT MTR FEE-NC | 3.00 | |
| 252.4005 | 252117 | ACC AMORT WTR PLT MTR FEE-NC | 2.00 | |
| 252.4005 | 252122 | ACC AMORT WTR PLT MTR FEE-NC | 1.00 | |
| 252.7185 | 252117 | AMORT-WTR PLT MTR FEE | | 8.00 |
| 252.7185 | 252116 | AMORT-WTR PLT MTR FEE | | 18.00 |
| 252.7185 | 252116 | AMORT-WTR PLT MTR FEE | | 6.00 |
| 252.7185 | 252122 | AMORT-WTR PLT MTR FEE | | 8.00 |
| 252.7185 | 252117 | AMORT-WTR PLT MTR FEE | | 8.00 |
| 252.7185 | 252115 | AMORT-WTR PLT MTR FEE | | 10.00 |
| 252.7185 | 252116 | AMORT-WTR PLT MTR FEE | | 8.00 |
| 252.7185 | 252116 | AMORT-WTR PLT MTR FEE | | 8.00 |
| 252.7185 | 252116 | AMORT-WTR PLT MTR FEE | | 8.00 |
| 252.7185 | 252121 | AMORT-WTR PLT MTR FEE | | 7.00 |
| 252.7185 | 252117 | AMORT-WTR PLT MTR FEE | | 7.00 |
| 252.7185 | 252117 | AMORT-WTR PLT MTR FEE | | 5.00 |
| 252.7185 | 252122 | AMORT-WTR PLT MTR FEE | | 4.00 |
| | | | <u>2,984.00</u> | <u>2,984.00</u> |

*To Reflect addition adjustments to Contributions-in-Aid-of-Construction.

Adjustment # 2

| <u>Company</u> | <u>BU</u> | <u>Account Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------------|------------------|------------------|
| 255.2705 | 255100 | A/R-NON-CIAC SUSPENSE | 7,150.00 | |
| 255.3435 | 255100 | CIAC-WATER-TAP | 2,850.00 | |
| 252.3340 | 252122 | CIAC-TRANS & DISTR MAINS | | 7,150.00 |
| 252.3435 | 252122 | CIAC-WATER-TAP | | 2,850.00 |
| 252.7070 | 252122 | AMORT-TRANS & DISTR MAINS | | 139.00 |
| 252.7165 | 252122 | AMORT-WATER-TAP | | 118.00 |
| 252.3885 | 252122 | ACC AMORT TRANS & DISTR MAINS | 139.00 | |
| 252.3980 | 252122 | ACC AMORT WATER-CIAC TAP | 118.00 | |
| | | | <u>10,257.00</u> | <u>10,257.00</u> |

*To Reflect Sanlando to UIF Contributions-in-Aid-of-Construction re-class.

Adjustment # 3

| <u>Company</u> | <u>BU</u> | <u>Account Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---------------------------------|--------------|---------------|
| 252.1130 | 252105 | SERVICE LINES | | 5,487.00 |
| 252.1135 | 252105 | METERS | | 24,971.01 |
| 252.1135 | 252105 | METERS | | 309.99 |
| 252.1135 | 252105 | METERS | | 309.99 |
| 252.1190 | 252105 | TOOL SHOP & MISC EQPT | | 63,214.00 |
| 252.1205 | 252105 | COMMUNICATION EQPT | | 19,503.00 |
| 252.6535 | 252105 | DEPREC-SERVICE LINES | | 102.88 |
| 252.6540 | 252105 | DEPREC-METERS | | 936.41 |
| 252.6540 | 252105 | DEPREC-METERS | | 11.62 |
| 252.6540 | 252105 | DEPREC-METERS | | 11.62 |
| 252.6595 | 252105 | DEPREC-TOOL SHOP & MISC EQPT | | 2,963.16 |
| 252.6610 | 252105 | DEPREC-COMMUNICATION EQPT | | - |
| 252.1925 | 252105 | ACC DEPR-SERVICE LINES | 2,607.85 | |
| 252.1930 | 252105 | ACC DEPR-METERS | 19,425.36 | |
| 252.1930 | 252105 | ACC DEPR-METERS | 107.55 | |
| 252.1930 | 252105 | ACC DEPR-METERS | 107.55 | |
| 252.1985 | 252105 | ACC DEPR-TOOL SHOP & MISC EQPT | 63,027.43 | |
| 252.2000 | 252105 | ACC DEPR-COMMUNICATION EQPT | 19,503.00 | |
| 252.7660 | 252105 | MISCELLANEOUS EXP NON-UTILITY | 2,982.03 | |
| 252.7660 | 252105 | MISCELLANEOUS EXP NON-UTILITY | 6,482.06 | |
| 252.7660 | 252105 | MISCELLANEOUS EXP NON-UTILITY | 214.06 | |
| 252.7660 | 252105 | MISCELLANEOUS EXP NON-UTILITY | 214.06 | |
| 252.7660 | 252105 | MISCELLANEOUS EXP NON-UTILITY | 3,149.73 | |
| 252.7660 | 252105 | MISCELLANEOUS EXP NON-UTILITY | - | |
| 252.3330 | 252110 | CIAC-WATER TREATMENT EQPT | | 42,868.00 |
| 252.7060 | 252110 | AMORT-WATER TREATMENT EQPT | | 1,461.41 |
| 252.3875 | 252110 | ACC AMORT WATER TREATMENT EQPT | 31,589.00 | |
| 252.7660 | 252110 | MISCELLANEOUS EXP NON-UTILITY | 12,740.41 | |
| 252.1345 | 252126 | SEWER FORCE MAIN | 98,139.39 | |
| 252.1350 | 252126 | SEWER GRAVITY MAIN | | 44,673.00 |
| 252.1395 | 252126 | TREAT/DISP EQUIP LAGOON | | 114,849.00 |
| 252.1400 | 252126 | TREAT/DISP EQUIP TRT PLT | | 6,042.00 |
| 252.6710 | 252126 | DEPREC-SEWER FORCE MAIN | 2,453.48 | |
| 252.6715 | 252126 | DEPREC-SEWER GRAVITY MAIN | | 743.17 |
| 252.6760 | 252126 | DEPREC-TREAT/DISP EQUIP LAGOON | | 4,785.38 |
| 252.6765 | 252126 | DEPREC-TREAT/DISP EQ TRT PLT | | 251.75 |
| 252.2105 | 252126 | ACC DEPR-SEWER FORCE MAIN | | 21,281.71 |
| 252.2110 | 252126 | ACC DEPR-SEWER GRAVITY MAIN | 18,912.40 | |
| 252.2155 | 252126 | ACC DEPR-TREAT/DISP EQP LAGOON | 114,849.00 | |
| 252.2160 | 252126 | ACC DEPR-TREAT/DISP EQP TRT PLT | 2,183.70 | |
| 252.7660 | 252126 | MISCELLANEOUS EXP NON-UTILITY | | 79,311.16 |
| 252.7660 | 252126 | MISCELLANEOUS EXP NON-UTILITY | 26,503.78 | |
| 252.7660 | 252126 | MISCELLANEOUS EXP NON-UTILITY | 4,785.38 | |

| | | | | |
|----------|--------|--------------------------------|------------|------------|
| 252.7660 | 252126 | MISCELLANEOUS EXP NON-UTILITY | 4,110.05 | |
| 252.1345 | 252111 | SEWER FORCE MAIN | | 66,635.00 |
| 252.1345 | 252111 | SEWER FORCE MAIN | | 11,293.00 |
| 252.1345 | 252119 | SEWER FORCE MAIN | | 7,376.00 |
| 252.1345 | 252119 | SEWER FORCE MAIN | | 6,686.74 |
| 252.6710 | 252111 | DEPREC-SEWER FORCE MAIN | | 1,665.88 |
| 252.6710 | 252111 | DEPREC-SEWER FORCE MAIN | | 282.33 |
| 252.6710 | 252119 | DEPREC-SEWER FORCE MAIN | | 184.40 |
| 252.6710 | 252119 | DEPREC-SEWER FORCE MAIN | | 167.17 |
| 252.2105 | 252111 | ACC DEPR-SEWER FORCE MAIN | 60,859.97 | |
| 252.2105 | 252111 | ACC DEPR-SEWER FORCE MAIN | 5,952.87 | |
| 252.2105 | 252119 | ACC DEPR-SEWER FORCE MAIN | 3,888.11 | |
| 252.2105 | 252119 | ACC DEPR-SEWER FORCE MAIN | 4,264.03 | |
| 252.7660 | 252111 | MISCELLANEOUS EXP NON-UTILITY | 7,440.91 | |
| 252.7660 | 252111 | MISCELLANEOUS EXP NON-UTILITY | 5,622.46 | |
| 252.7660 | 252119 | MISCELLANEOUS EXP NON-UTILITY | 3,672.29 | |
| 252.7660 | 252119 | MISCELLANEOUS EXP NON-UTILITY | 2,589.88 | |
| 252.3700 | 252109 | CIAC -OTHER TANGIBLE PLT SEWER | 88,458.99 | |
| 252.3700 | 252109 | CIAC -OTHER TANGIBLE PLT SEWER | 180,804.70 | |
| 252.7425 | 252109 | AMORT-OTHER TANGIBLE PLT SEWER | 4,422.95 | |
| 252.7425 | 252109 | AMORT-OTHER TANGIBLE PLT SEWER | 1,387.25 | |
| 252.4260 | 252109 | ACC AMORT OTHER TANG PLT SEWER | | 8,943.94 |
| 252.4260 | 252109 | ACC AMORT OTHER TANG PLT SEWER | | 18,280.85 |
| 252.3700 | 252104 | CIAC -OTHER TANGIBLE PLT SEWER | | 88,458.99 |
| 252.3700 | 252102 | CIAC -OTHER TANGIBLE PLT SEWER | | 180,804.70 |
| 252.7425 | 252104 | AMORT-OTHER TANGIBLE PLT SEWER | | 4,422.95 |
| 252.7425 | 252102 | AMORT-OTHER TANGIBLE PLT SEWER | | 1,387.25 |
| 252.4260 | 252104 | ACC AMORT OTHER TANG PLT SEWER | 8,943.94 | |
| 252.4260 | 252102 | ACC AMORT OTHER TANG PLT SEWER | 18,280.85 | |
| | | | 830,676.46 | 830,676.46 |
| | | | 830,676.46 | 830,676.46 |

*To reflect Roll-Forward Adjustment from the current and prior orders.

Entry #3

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.2010 | 252123 | A/D - Other Tangible Plant - Water | 8,814.95 | |
| 252123.6595 | 252123 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 522.95 | |
| 252.1985 | 252123 | A/D - Tools, Shop, & Miscellaneous Equipment | | 522.95 |
| 252123.6620 | 252123 | Dep Exp - Other Tangible Plant - Water | | 8,814.95 |
| | | | 9,337.90 | 9,337.90 |
| | | | 9,337.90 | 9,337.90 |

*To properly book and distribute the \$8,292 adjustment to A/D in Docket No. 020071-WS, Audit Finding No. 1.

Entry #4

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---------------------------------------|--------------|---------------|
| 252.1030 | 252123 | Land & Land Rights - Source of Supply | 2,783.00 | |

| | | | | |
|-------------|--------|--|------------------|------------------|
| 252.1050 | 252123 | Structures & Improvements - Source of Supply | 5,247.00 | |
| 252.1080 | 252123 | Wells & Springs | 11,696.00 | |
| 252.1105 | 252123 | Electric Pump Equipment - Water Treatment | 19,894.00 | |
| 252.1115 | 252123 | Water Treatment Equipment | 3,769.00 | |
| 252.1835 | 252123 | A/D - Organization - Water | | 12,856.00 |
| 252123.6070 | 252123 | Miscellaneous Regulatory Matters | | 30,533.00 |
| | | | <u>43,389.00</u> | <u>43,389.00</u> |

*To reverse a retirement recorded on the UR ledger that should have been recorded on the AA ledger and

Entry #5

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.1845 | 252123 | A/D - Structures & Improvements - Source of Supply | 2,954.08 | |
| 252.1850 | 252123 | A/D - Structures & Improvements - Water Treatment | 68.19 | |
| 252.1875 | 252123 | A/D - Wells & Springs | 4,545.46 | |
| 252.1900 | 252123 | A/D - Electric Pump Equipment - Water Treatment | 9,117.72 | |
| 252.1910 | 252123 | A/D - Water Treatment Equipment | 2,615.56 | |
| 252123.7660 | 252123 | Miscellaneous Expense - Non-utility | 1,458.80 | |
| 252.2985 | 252123 | Deferred Charges - Other | 638.27 | |
| 252.1045 | 252123 | Land & Land Rights - Water General | | 1,458.80 |
| 252.1050 | 252123 | Structures & Improvements - Source of Supply | | 3,927.16 |
| 252.1055 | 252123 | Structures & Improvements - Water Treatment | | 90.65 |
| 252.1080 | 252123 | Wells & Springs | | 4,099.71 |
| 252.1105 | 252123 | Electric Pump Equipment - Water Treatment | | 9,296.30 |
| 252.1115 | 252123 | Water Treatment Equipment | | 2,525.46 |
| | | | <u>21,398.08</u> | <u>21,398.08</u> |

*To record a retirement of the abandonment of plant from 2001. The retirement is split between business

Entry #6

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.1845 | 252124 | A/D - Structures & Improvements - Source of Supply | 786.14 | |
| 252.1850 | 252124 | A/D - Structures & Improvements - Water Treatment | 138.48 | |
| 252.1875 | 252124 | A/D - Wells & Springs | 2,042.16 | |
| 252.1900 | 252124 | A/D - Electric Pump Equipment - Water Treatment | 8,416.35 | |
| 252.1910 | 252124 | A/D - Water Treatment Equipment | 1,230.85 | |
| 252124.7660 | 252124 | Miscellaneous Expense - Non-utility | 1,324.39 | |
| 252.2985 | 252124 | Deferred Charges - Other | 8,052.60 | |
| 252.1045 | 252124 | Land & Land Rights - Water General | | 1,324.39 |
| 252.1050 | 252124 | Structures & Improvements - Source of Supply | | 1,045.10 |
| 252.1055 | 252124 | Structures & Improvements - Water Treatment | | 184.09 |
| 252.1080 | 252124 | Wells & Springs | | 7,596.29 |
| 252.1105 | 252124 | Electric Pump Equipment - Water Treatment | | 10,597.58 |
| 252.1115 | 252124 | Water Treatment Equipment | | 1,243.54 |
| | | | <u>21,990.99</u> | <u>21,990.99</u> |

*To record a retirement of the abandonment of plant from 2001. The retirement is split between business

Entry #7

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.1845 | 252123 | A/D - Structures & Improvements - Source of Supply | 1,227.24 | |
| 252.1850 | 252123 | A/D - Structures & Improvements - Water Treatment | 28.33 | |
| 252.1875 | 252123 | A/D - Wells & Springs | 1,366.57 | |
| 252.1900 | 252123 | A/D - Electric Pump Equipment - Water Treatment | 4,648.15 | |
| 252.1910 | 252123 | A/D - Water Treatment Equipment | 1,147.94 | |
| 252123.6455 | 252123 | Dep Exp - Structures & Improvements - Source of Supply | | 1,227.24 |
| 252123.6460 | 252123 | Dep Exp - Structures & Improvements - Water Treatment | | 28.33 |
| 252123.6485 | 252123 | Dep Exp - Wells & Springs | | 1,366.57 |
| 252123.6505 | 252123 | Dep Exp - Electric Pump Equipment - Water Treatment | | 4,648.15 |
| 252123.6520 | 252123 | Dep Exp - Water Treatment Equipment | | 1,147.94 |
| | | | <u>8,418.22</u> | <u>8,418.22</u> |

*To remove A/D for 2002-2011 on entry #5. Docket No. 020071-WS, Audit Finding No. 9.

Entry #8

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.1845 | 252124 | A/D - Structures & Improvements - Source of Supply | 326.59 | |
| 252.1850 | 252124 | A/D - Structures & Improvements - Water Treatment | 57.53 | |
| 252.1875 | 252124 | A/D - Wells & Springs | 2,532.10 | |
| 252.1900 | 252124 | A/D - Electric Pump Equipment - Water Treatment | 5,298.79 | |
| 252.1910 | 252124 | A/D - Water Treatment Equipment | 565.25 | |
| 252124.6455 | 252124 | Dep Exp - Structures & Improvements - Source of Supply | | 326.59 |
| 252124.6460 | 252124 | Dep Exp - Structures & Improvements - Water Treatment | | 57.53 |
| 252124.6485 | 252124 | Dep Exp - Wells & Springs | | 2,532.10 |
| 252124.6505 | 252124 | Dep Exp - Electric Pump Equipment - Water Treatment | | 5,298.79 |
| 252124.6520 | 252124 | Dep Exp - Water Treatment Equipment | | 565.25 |
| | | | <u>8,780.25</u> | <u>8,780.25</u> |

*To remove A/D for 2002-2011 on entry #6. Docket No. 020071-WS, Audit Finding No. 9.

Entry #9

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------------------|-----------------|-----------------|
| 252123.6355 | 252123 | Deferred Maintenance Expense | 485.64 | |
| 252124.6355 | 252124 | Deferred Maintenance Expense | 6,126.98 | |
| 252.3140 | 252123 | A/A - Deferred Charges - Other | | 485.64 |
| 252.3140 | 252124 | A/A - Deferred Charges - Other | | 6,126.98 |
| | | | <u>6,612.62</u> | <u>6,612.62</u> |

*To record roll forward for accum depr on entry # 6. Docket No. 020071-WS, 2001 rate case Audit Finding No.

Entry #11

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------|--------------|---------------|
|----------------|-----------|--------------------|--------------|---------------|

| | | | |
|-------------|--------|---|--------|
| 252.3810 | 252123 | A/A - CIAC - Structures & Improvements - Source of ! | 3.43 |
| 252.3815 | 252123 | A/A - CIAC - Structures & Improvements - Water Tre: | 0.29 |
| 252.3840 | 252123 | A/A - CIAC - Wells & Springs | 10.94 |
| 252.3865 | 252123 | A/A - CIAC - Electric Pump Equipment - Water Treatr | 17.23 |
| 252.3875 | 252123 | A/A - CIAC - Water Treatment Equipment | 2.85 |
| 252.3880 | 252123 | A/A - CIAC - Distribution Reservoirs & Standpipes | 1.86 |
| 252.3885 | 252123 | A/A - CIAC - Transmission & Distribution Mains | 46.97 |
| 252.3890 | 252123 | A/A - CIAC - Service Lines | 11.42 |
| 252.3895 | 252123 | A/A - CIAC - Meters | 14.60 |
| 252.3900 | 252123 | A/A - CIAC - Meter Installations | 0.15 |
| 252.3905 | 252123 | A/A - CIAC - Hydrants | 0.02 |
| 252.3980 | 252123 | A/A - CIAC - Water - Tap | 3.01 |
| 252.4005 | 252123 | A/A - CIAC - Water Plant Meter Fee | 0.82 |
| 252.3810 | 252124 | A/A - CIAC - Structures & Improvements - Source of ! | 2.01 |
| 252.3815 | 252124 | A/A - CIAC - Structures & Improvements - Water Tre: | 0.17 |
| 252.3840 | 252124 | A/A - CIAC - Wells & Springs | 6.42 |
| 252.3865 | 252124 | A/A - CIAC - Electric Pump Equipment - Water Treatr | 10.12 |
| 252.3875 | 252124 | A/A - CIAC - Water Treatment Equipment | 1.67 |
| 252.3880 | 252124 | A/A - CIAC - Distribution Reservoirs & Standpipes | 1.09 |
| 252.3885 | 252124 | A/A - CIAC - Transmission & Distribution Mains | 27.59 |
| 252.3890 | 252124 | A/A - CIAC - Service Lines | 6.71 |
| 252.3895 | 252124 | A/A - CIAC - Meters | 8.57 |
| 252.3900 | 252124 | A/A - CIAC - Meter Installations | 0.09 |
| 252123.6995 | 252123 | Amort Exp - CIAC - Structures & Improvements - Source of Supply | 3.43 |
| 252123.7000 | 252123 | Amort Exp - CIAC - Structures & Improvements - Water Treatment | 0.29 |
| 252123.7025 | 252123 | Amort Exp - CIAC - Wells & Springs | 10.94 |
| 252123.7050 | 252123 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment | 17.23 |
| 252123.7060 | 252123 | Amort Exp - CIAC - Water Treatment Equipment | 2.85 |
| 252123.7065 | 252123 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes | 1.86 |
| 252123.7070 | 252123 | Amort Exp - CIAC - Transmission & Distribution Mains | 46.97 |
| 252123.7075 | 252123 | Amort Exp - CIAC - Service Lines | 11.42 |
| 252123.7080 | 252123 | Amort Exp - CIAC - Meters | 14.60 |
| 252123.7085 | 252123 | Amort Exp - CIAC - Meter Installations | 0.15 |
| 252123.7090 | 252123 | Amort Exp - CIAC - Hydrants | 0.02 |
| 252123.7165 | 252123 | Amort Exp - CIAC - Water - Tap | 3.01 |
| 252123.7185 | 252123 | Amort Exp - CIAC - Water Plant Meter Fee | 0.82 |
| 252124.6995 | 252124 | Amort Exp - CIAC - Structures & Improvements - Source of Supply | 2.01 |
| 252124.7000 | 252124 | Amort Exp - CIAC - Structures & Improvements - Water Treatment | 0.17 |
| 252124.7025 | 252124 | Amort Exp - CIAC - Wells & Springs | 6.42 |
| 252124.7050 | 252124 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment | 10.12 |
| 252124.7060 | 252124 | Amort Exp - CIAC - Water Treatment Equipment | 1.67 |
| 252124.7065 | 252124 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes | 1.09 |
| 252124.7070 | 252124 | Amort Exp - CIAC - Transmission & Distribution Mains | 27.59 |
| 252124.7075 | 252124 | Amort Exp - CIAC - Service Lines | 6.71 |
| 252124.7080 | 252124 | Amort Exp - CIAC - Meters | 8.57 |
| 252124.7085 | 252124 | Amort Exp - CIAC - Meter Installations | 0.09 |
| | | | 178.01 |
| | | | 178.01 |

*To record the difference in A/A for CIAC due to use of incorrect depreciation rates for 2001. Docket No.

Entry #12

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.1040 | 252123 | Organization - Water | 479.00 | |
| 252123.6070 | 252123 | Miscellaneous Regulatory Matters | 45,635.00 | |
| 252.1835 | 252123 | A/D - Organization - Water | | 21,055.00 |
| 252.1845 | 252123 | A/D - Structures & Improvements - Source of Supply | | 2,913.00 |
| 252.1875 | 252123 | A/D - Wells & Springs | | 5,298.00 |
| 252.1895 | 252123 | A/D - Electric Pump Equipment - Water Treatment | | 13,952.00 |
| 252.1910 | 252123 | A/D - Water Treatment Equipment | | 2,896.00 |
| | | | <u>46,114.00</u> | <u>46,114.00</u> |

*To remove UR ledger entries from the Orange County Crescent Heights and Davis Shores business units that

Entry #13

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|---------------|---------------|
| 252123.6070 | 252123 | Miscellaneous Regulatory Matters | 374.00 | |
| 252.1835 | 252123 | A/D - Organization - Water | | 99.00 |
| 252.1850 | 252123 | A/D - Structures & Improvements - Water Treatment | | 195.00 |
| 252.1875 | 252123 | A/D - Wells & Springs | | 80.00 |
| | | | <u>374.00</u> | <u>374.00</u> |

*To remove UR ledger entries from Docket No. 060253-WS, Audit Finding No. 1, in the Orange County cost

Entry #14

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------------------|------------------|------------------|
| 252.2985 | 252123 | Deferred Charges - Other | 19,127.00 | |
| 252.1875 | 252123 | A/D - Wells & Springs | 5,738.10 | |
| 252123.6355 | 252123 | Deferred Maintenance Expense | 11,781.12 | |
| 252.1080 | 252123 | Wells & Springs | | 19,127.00 |
| 252123.6485 | 252123 | Dep Exp - Wells & Springs | | 5,738.10 |
| 252.3140 | 252123 | A/A - Deferred Charges - Other | | 11,781.12 |
| | | | <u>36,646.22</u> | <u>36,646.22</u> |

*To remove the abandonment of the Crescent Heights well as UPIS and to record it as a deferred charge, and

Entry #16

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252105.6545 | 252105 | Dep Exp - Service Lines | 0.02 | |
| 252.1925 | 252105 | A/D - Service Lines | | 0.02 |
| 252105.6540 | 252105 | Dep Exp - Meters | 832.40 | |
| 252.1930 | 252105 | A/D - Meters | | 832.40 |
| 252105.6595 | 252105 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 14.28 | |
| 252.1985 | 252105 | A/D - Tools, Shop, & Miscellaneous Equipment | | 14.28 |

| | | | | |
|-------------|--------|-----------------------------------|-----------------|-----------------|
| 252105.7010 | 252105 | Dep Exp - Communication Equipment | 2,819.70 | |
| 252.2000 | 252105 | A/D - Communication Equipment | | 2,819.70 |
| | | | <u>3,666.40</u> | <u>3,666.40</u> |

*To correct depreciation through 2008, Docket No. 090462-WS.

Entry #17

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-----------------------------------|-----------------|-----------------|
| 252.2000 | 252105 | A/D - Communication Equipment | 5,312.24 | |
| 252105.7010 | 252105 | Dep Exp - Communication Equipment | | 5,312.24 |
| | | | <u>5,312.24</u> | <u>5,312.24</u> |

*To remove the over-depreciation on an asset fully depreciated in 2008.

Entry #18

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1835 | 252123 | A/D - Organization - Water | 490.18 | |
| 252123.6445 | 252123 | Dep Exp - Organization - Water | | 490.18 |
| 252.1845 | 252123 | Dep Exp - Structures & Improvements - Source of Supply | | 0.76 |
| 252123.6455 | 252123 | A/D - Structures & Improvements - Source of Supply | 0.76 | |
| 252.1850 | 252123 | A/D - Structures & Improvements - Water Treatment | 0.04 | |
| 252123.6460 | 252123 | Dep Exp - Structures & Improvements - Water Treatment | | 0.04 |
| 252.1875 | 252123 | A/D - Wells & Springs | | 0.80 |
| 252123.6485 | 252123 | Dep Exp - Wells & Springs | 0.80 | |
| 252.1900 | 252123 | A/D - Electric Pump Equipment - Water Treatment | | 0.09 |
| 252123.6510 | 252123 | Dep Exp - Electric Pump Equipment - Water Treatment | 0.09 | |
| 252.1910 | 252123 | A/D - Water Treatment Equipment | 0.20 | |
| 252123.6520 | 252123 | Dep Exp - Water Treatment Equipment | | 0.20 |
| 252.1915 | 252123 | A/D - Distribution Reservoirs & Standpipes | | 0.32 |
| 252123.6525 | 252123 | Dep Exp - Distribution Reservoirs & Standpipes | 0.32 | |
| 252.1920 | 252123 | A/D - Transmission & Distribution Mains | 5.78 | |
| 252123.6530 | 252123 | Dep Exp - Transmission & Distribution Mains | | 5.78 |
| 252.1925 | 252123 | A/D - Service Lines | 0.01 | |
| 252123.6535 | 252123 | Dep Exp - Service Lines | | 0.01 |
| 252.1930 | 252123 | A/D - Meters | 190.37 | |
| 252123.6540 | 252123 | Dep Exp - Meters | | 190.37 |
| 252.1935 | 252123 | A/D - Meter Installations | | 2.66 |
| 252123.6545 | 252123 | Dep Exp - Meter Installations | 2.66 | |
| 252.1940 | 252123 | A/D - Hydrants | | 0.05 |
| 252123.6550 | 252123 | Dep Exp - Hydrants | 0.05 | |
| 252.3810 | 252123 | A/A - CIAC - Structures & Improvements - Source of Supply | | 389.45 |
| 252123.6995 | 252123 | Amort Exp - CIAC - Structures & Improvements - Sou | 389.45 | |
| 252.3815 | 252123 | A/A - CIAC - Structures & Improvements - Water Treatment | | 3.52 |
| 252123.7000 | 252123 | Amort Exp - CIAC - Structures & Improvements - Wat | 3.52 | |
| 252.3840 | 252123 | A/A - CIAC - Wells & Springs | | 417.42 |
| 252123.7025 | 252123 | Amort Exp - CIAC - Wells & Springs | 417.42 | |

| | | | | |
|-------------|--------|--|------------------|------------------|
| 252.3875 | 252123 | A/A - CIAC - Water Treatment Equipment | | 232.38 |
| 252123.7060 | 252123 | Amort Exp - CIAC - Water Treatment Equipment | 232.38 | |
| 252.3880 | 252123 | A/A - CIAC - Distribution Reservoirs & Standpipes | | 118.09 |
| 252123.7065 | 252123 | Amort Exp - CIAC - Distribution Reservoirs & Standpi | 118.09 | |
| 252.3885 | 252123 | A/A - CIAC - Transmission & Distribution Mains | | 5,524.95 |
| 252123.7070 | 252123 | Amort Exp - CIAC - Transmission & Distribution Main | 5,524.95 | |
| 252.3890 | 252123 | A/A - CIAC - Service Lines | | 1,502.26 |
| 252123.7075 | 252123 | Amort Exp - CIAC - Service Lines | 1,502.26 | |
| 252.3895 | 252123 | A/A - CIAC - Meters | | 2,042.08 |
| 252123.7080 | 252123 | Amort Exp - CIAC - Meters | 2,042.08 | |
| 252.3900 | 252123 | A/A - CIAC - Meter Installations | | 21.47 |
| 252123.7085 | 252123 | Amort Exp - CIAC - Meter Installations | 21.47 | |
| 252.3905 | 252123 | A/A - CIAC - Hydrants | | 2.79 |
| 252123.7090 | 252123 | Amort Exp - CIAC - Hydrants | 2.79 | |
| 252.3980 | 252123 | A/A - CIAC - Water Tap | | 211.56 |
| 252123.6980 | 252123 | Amort Exp - CIAC - Water Tap | 211.56 | |
| 252.4005 | 252123 | A/A - CIAC - Water Plant Meter Fee | | 0.59 |
| 252123.7185 | 252123 | Amort Exp - CIAC - Water Plant Meter Fee | 0.59 | |
| | | | <u>11,157.84</u> | <u>11,157.84</u> |

*To correct A/D, A/A, depreciation expense and amortization expense through 2008.

Entry #19

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1850 | 252124 | A/D - Structures & Improvements - Water Treatment | 0.08 | |
| 252124.6460 | 252124 | Dep Exp - Structures & Improvements - Water Treatment | | 0.08 |
| 252.1915 | 252124 | A/D - Distribution Reservoirs & Standpipes | | 0.04 |
| 252123.6525 | 252124 | Dep Exp - Distribution Reservoirs & Standpipes | 0.04 | |
| 252.1920 | 252124 | A/D - Transmission & Distribution Mains | | 0.82 |
| 252124.6530 | 252124 | Dep Exp - Transmission & Distribution Mains | 0.82 | |
| 252.1925 | 252124 | A/D - Service Lines | 0.10 | |
| 252124.6535 | 252124 | Dep Exp - Service Lines | | 0.10 |
| 252.1930 | 252124 | A/D - Meters | 27.07 | |
| 252124.6540 | 252124 | Dep Exp - Meters | | 27.07 |
| 252.1935 | 252124 | A/D - Meter Installations | 0.74 | |
| 252124.6545 | 252124 | Dep Exp - Meter Installations | | 0.74 |
| 252.3810 | 252124 | A/A - CIAC - Structures & Improvements - Source of Supply | | 0.05 |
| 252124.6995 | 252124 | Amort Exp - CIAC - Structures & Improvements - Sou | 0.05 | |
| 252.3815 | 252124 | A/A - CIAC - Structures & Improvements - Water Treatment | | 0.11 |
| 252124.7000 | 252124 | Amort Exp - CIAC - Structures & Improvements - Wat | 0.11 | |
| 252.3840 | 252124 | A/A - CIAC - Wells & Springs | 0.09 | |
| 252124.7025 | 252124 | Amort Exp - CIAC - Wells & Springs | | 0.09 |
| 252.3875 | 252124 | A/A - CIAC - Water Treatment Equipment | 17.23 | |
| 252124.7060 | 252124 | Amort Exp - CIAC - Water Treatment Equipment | | 17.23 |
| 252.3880 | 252124 | A/A - CIAC - Distribution Reservoirs & Standpipes | | 19.86 |
| 252124.7065 | 252124 | Amort Exp - CIAC - Distribution Reservoirs & Standpi | 19.86 | |

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.3885 | 252124 | A/A - CIAC - Transmission & Distribution Mains | | 50.98 |
| 252124.7070 | 252124 | Amort Exp - CIAC - Transmission & Distribution Main | 50.98 | |
| 252.3890 | 252124 | A/A - CIAC - Service Lines | | 0.01 |
| 252124.7075 | 252124 | Amort Exp - CIAC - Service Lines | 0.01 | |
| 252.3895 | 252124 | A/A - CIAC - Meters | | 0.09 |
| 252124.7080 | 252124 | Amort Exp - CIAC - Meters | 0.09 | |
| 252.3900 | 252124 | A/A - CIAC - Meter Installations | | 0.07 |
| 252124.7085 | 252124 | Amort Exp - CIAC - Meter Installations | 0.07 | |
| 252.3975 | 252124 | A/A - CIAC - Other Tangible Plant - Water | | 11,262.02 |
| 252124.7160 | 252124 | Amort Exp - CIAC - Other Tangible Plant - Water | 11,262.02 | |
| | | | <u>11,379.36</u> | <u>11,379.36</u> |

*To correct A/D, A/A, depreciation expense and amortization expense through 2008.

Entry #20

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.1835 | 252123 | A/D - Organization - Water | 161.73 | |
| 252.1845 | 252123 | A/D - Structures & Improvements - Source of Supply | 0.83 | |
| 252.1930 | 252123 | A/D - Meters | 300.71 | |
| 252.1985 | 252123 | A/D - Tools, Shop, & Miscellaneous Equipment | 77.95 | |
| 252123.6455 | 252123 | Dep Exp - Structures & Improvements - Source of Su | 1,143.28 | |
| 252123.6510 | 252123 | Dep Exp - Electric Pump Equipment - Water Treatme | 2,704.69 | |
| 252123.6510 | 252123 | Dep Exp - Electric Pump Equipment - Water Treatme | 968.42 | |
| 252123.6620 | 252123 | Dep Exp - Other Tangible Plant - Water | 1,313.95 | |
| 252123.7160 | 252123 | Amort Exp - CIAC - Other Tangible Plant - Water | 9,920.74 | |
| 252.1845 | 252123 | A/D - Structures & Improvements - Source of Supply | | 1,143.28 |
| 252.1900 | 252123 | A/D - Electric Pump Equipment - Water Treatment | | 2,704.69 |
| 252.1900 | 252123 | A/D - Electric Pump Equipment - Water Treatment | | 968.42 |
| 252.2010 | 252123 | A/D - Other Tangible Plant - Water | | 1,313.95 |
| 252.3975 | 252123 | A/A - CIAC - Other Tangible Plant - Water | | 9,920.74 |
| 252123.6445 | 252123 | Dep Exp - Organization - Water | | 161.73 |
| 252123.6455 | 252123 | Dep Exp - Structures & Improvements - Source of Supply | | 0.83 |
| 252123.6540 | 252123 | Dep Exp - Meters | | 300.71 |
| 252123.6595 | 252123 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 77.95 |
| | | | <u>16,592.29</u> | <u>16,592.29</u> |

*To remove the over-depreciation/amortization on assets fully depreciated/amortized.

Entry #21

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.3315 | 252123 | CIAC - Electric Pump Equipment - Source of Supply | 1,558.67 | |
| 252.3865 | 252123 | A/A - CIAC - Electric Pump Equipment - Water Treatr | 608.98 | |
| 25123.7045 | 252123 | Amort Exp - CIAC - Electric Pump Equipment - Source | - | |
| 252.3320 | 252123 | CIAC - Electric Pump Equipment - Water Treatment | | 1,558.67 |
| 252.3860 | 252123 | A/A - CIAC - Electric Pump Equipment - Source of Supply | | - |
| 252123.7050 | 252123 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment | | 608.98 |

| | |
|----------|----------|
| 2,167.65 | 2,167.65 |
|----------|----------|

*To reclassify CIAC - Electric Pump Equipment to the proper account.

Entry #23

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.3865 | 252123 | A/A - CIAC - Electric Pump Equipment - Water Treatr | 77.94 | |
| 252.3860 | 252123 | A/A - CIAC - Electric Pump Equipment - Source of Supply | | 77.94 |
| | | | 77.94 | 77.94 |

*To reclassify A/A - CIAC - Electric Pump Equipment to the proper account.

Entry #24

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252124.6455 | 252124 | Dep Exp - Structures & Improvements - Source of Su | 366.16 | |
| 252124.6485 | 252124 | Dep Exp - Wells & Springs | 526.37 | |
| 252124.6510 | 252124 | Dep Exp - Electric Pump Equipment - Water Treatme | 4,358.66 | |
| 252124.6520 | 252124 | Dep Exp - Water Treatment Equipment | 596.10 | |
| 252.1845 | 252124 | A/D - Structures & Improvements - Source of Supply | | 366.16 |
| 252.1875 | 252124 | A/D - Wells & Springs | | 526.37 |
| 252.1900 | 252124 | A/D - Electric Pump Equipment - Water Treatment | | 4,358.66 |
| 252.1910 | 252124 | A/D - Water Treatment Equipment | | 596.10 |
| | | | 5,847.29 | 5,847.29 |

*To remove A/D for assets that have a zero balance.

Entry #25

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1125 | 252124 | Transmission & Distribution Mains | 110,522.42 | |
| 252.1860 | 252124 | A/D - Structures & Improvements - Water General | 16,754.46 | |
| 252124.6530 | 252124 | Dep Exp - Transmission & Distribution Mains | 10,281.16 | |
| 252.1065 | 252124 | Structures & Improvements - Water General | | 110,522.42 |
| 252.1920 | 252124 | A/D - Transmission & Distribution Mains | | 10,281.16 |
| 252124.6460 | 252124 | Dep Exp - Structures & Improvements - Water General | | 16,754.46 |
| | | | 137,558.04 | 137,558.04 |

*To reclassify a project that was erroneously booked as Structures

Entry #26

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.3315 | 252124 | CIAC - Electric Pump Equipment - Source of Supply | 3,462.45 | |
| 252.3865 | 252124 | A/A - CIAC - Electric Pump Equipment - Water Treatr | 1,385.06 | |
| 25123.7045 | 252124 | Amort Exp - CIAC - Electric Pump Equipment - Source | 1,385.23 | |
| 252.3320 | 252124 | CIAC - Electric Pump Equipment - Water Treatment | | 3,462.45 |
| 252.3860 | 252124 | A/A - CIAC - Electric Pump Equipment - Source of Supply | | 1,385.23 |
| 252123.7050 | 252124 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment | | 1,385.06 |

| | |
|----------|----------|
| 6,232.74 | 6,232.74 |
|----------|----------|

*To reclassify CIAC - Electric Pump Equipment to the proper account.

Entry #27

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.3865 | 252124 | A/A - CIAC - Electric Pump Equipment - Water Treatr | 173.12 | |
| 252.3860 | 252124 | A/A - CIAC - Electric Pump Equipment - Source of Supply | | 173.12 |
| | | | 173.12 | 173.12 |

*To reclassify A/A - CIAC - Electric Pump Equipment to the proper account.

Entry #28

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.3800 | 252124 | A/A - CIAC - Organization - Water | 462.00 | |
| 252.3975 | 252124 | A/A - CIAC - Other Tangible Plant - Water | | 462.00 |
| | | | 462.00 | 462.00 |

*To reclassify A/A - CIAC - Organization to the proper account.

Entry #3

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|-----------|-----------|
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | 211.59 | |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | 70.53 | |
| 252.1925 | 252106 | A/D - Service Lines | 874.90 | |
| 252.1930 | 252106 | A/D - Meters | 5,840.48 | |
| 252.1985 | 252106 | A/D - Tools, Shop, & Miscellaneous Equipment | 3,051.22 | |
| 252.2010 | 252106 | A/D - Other Tangible Plant - Water | 21,674.28 | |
| 252106.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatment | | 211.59 |
| 252106.6520 | 252106 | Dep Exp - Water Treatment Equipment | | 70.53 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 874.90 |
| 252106.6540 | 252106 | Dep Exp - Meters | | 5,840.48 |
| 252106.6595 | 252106 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 3,051.22 |
| 252106.6620 | 252106 | Dep Exp - Other Tangible Plant - Water | | 21,674.28 |
| | | | 31,723.00 | 31,723.00 |

*To properly book and distribute the \$31,723 adjustment to A/D in Docket No. 020071-WS, 2001 rate case

Entry #4

| <u>Account</u> | <u>BU</u> | <u>Description</u> | |
|----------------|-----------|---|-----------|
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | 63.00 |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | 19.09 |
| 252.1925 | 252106 | A/D - Service Lines | 130.25 |
| 252.1930 | 252106 | A/D - Meters | 1,739.00 |
| 252.1985 | 252106 | A/D - Tools, Shop, & Miscellaneous Equipment | 1,135.63 |
| 252.2010 | 252106 | A/D - Other Tangible Plant - Water | 12,907.00 |

| | | | |
|-------------|--------|---|-----------|
| 252106.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatment | 63.00 |
| 252106.6520 | 252106 | Dep Exp - Water Treatment Equipment | 19.09 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | 130.25 |
| 252106.6540 | 252106 | Dep Exp - Meters | 1,739.00 |
| 252106.6595 | 252106 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 1,135.63 |
| 252106.6620 | 252106 | Dep Exp - Other Tangible Plant - Water | 12,907.00 |
| | | | 15,993.97 |
| | | | 15,993.97 |

*To roll forward depreciation on the assets recorded in the AA ledger from Docket No. 020071-WS, Audit

Entry #7

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------|-----------|
| 252.1845 | 252125 | A/D - Structures & Improvements - Source of Supply | 4,143.29 | |
| 252.1900 | 252125 | A/D - Electric Pump Equipment - Water Treatment | 26,798.59 | |
| 252.1910 | 252125 | A/D - Water Treatment Equipment | 2,905.51 | |
| 252.1920 | 252125 | A/D - Transmission & Distribution Mains | 2,319.06 | |
| 252125.6485 | 252125 | Dep Exp - Well & Springs | 7,632.48 | |
| 252125.6500 | 252125 | Dep Exp - Power Generation Equipment | 906.36 | |
| 252125.6525 | 252125 | Dep Exp - Distribution Reservoirs & Standpipes | 39,204.07 | |
| 252125.6535 | 252125 | Dep Exp - Service Lines | 1,796.61 | |
| 252125.6540 | 252125 | Dep Exp - Meters | 10,897.03 | |
| 252125.6550 | 252125 | Dep Exp - Hydrants | 551.92 | |
| 252.1875 | 252125 | A/D - Well & Springs | | 7,632.48 |
| 252.1890 | 252125 | A/D - Power Generation Equipment | | 906.36 |
| 252.1915 | 252125 | A/D - Distribution Reservoirs & Standpipes | | 39,204.07 |
| 252.1925 | 252125 | A/D - Service Lines | | 1,796.61 |
| 252.1930 | 252125 | A/D - Meters | | 10,897.03 |
| 252.1940 | 252125 | A/D - Hydrants | | 551.92 |
| 252125.6460 | 252125 | Dep Exp - Structures & Improvements - Source of Supply | 4,143.29 | |
| 252125.6510 | 252125 | Dep Exp - Electric Pump Equipment - Water Treatment | 26,798.59 | |
| 252125.6520 | 252125 | Dep Exp - Water Treatment Equipment | 2,905.51 | |
| 252125.6530 | 252125 | Dep Exp - Transmission & Distribution Mains | 2,319.06 | |
| | | | 97,154.90 | 97,154.90 |
| | | | 97,154.90 | 97,154.90 |

*To properly book and distribute the (\$24,822) adjustment to A/D in Docket No. 020071-WS, Audit Finding No.

Entry #8

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------|--|
| 252.1845 | 252125 | A/D - Structures & Improvements - Source of Supply | 2,812.81 | |
| 252.1900 | 252125 | A/D - Electric Pump Equipment - Water Treatment | 29,109.00 | |
| 252.1910 | 252125 | A/D - Water Treatment Equipment | 2,869.09 | |
| 252.1920 | 252125 | A/D - Transmission & Distribution Mains | 1,171.63 | |
| 252.3975 | 252125 | A/A - CIAC - Other Tangible Plant - Water | 98,232.00 | |
| 252125.6485 | 252125 | Dep Exp - Well & Springs | 5,527.00 | |
| 252125.6500 | 252125 | Dep Exp - Power Generation Equipment | 984.50 | |
| 252125.6525 | 252125 | Dep Exp - Distribution Reservoirs & Standpipes | 23,018.38 | |

| | | | | |
|-------------|--------|--|-------------------|-------------------|
| 252125.6535 | 252125 | Dep Exp - Service Lines | 975.75 | |
| 252125.6540 | 252125 | Dep Exp - Meters | 11,836.50 | |
| 252125.6550 | 252125 | Dep Exp - Hydrants | 266.44 | |
| 252.1875 | 252125 | A/D - Well & Springs | | 5,527.00 |
| 252.1890 | 252125 | A/D - Power Generation Equipment | | 984.50 |
| 252.1915 | 252125 | A/D - Distribution Reservoirs & Standpipes | | 23,018.38 |
| 252.1925 | 252125 | A/D - Service Lines | | 975.75 |
| 252.1930 | 252125 | A/D - Meters | | 11,836.50 |
| 252.1940 | 252125 | A/D - Hydrants | | 266.44 |
| 252125.6460 | 252125 | Dep Exp - Structures & Improvements - Source of Supply | | 2,812.81 |
| 252125.6510 | 252125 | Dep Exp - Electric Pump Equipment - Water Treatment | | 29,109.00 |
| 252125.6520 | 252125 | Dep Exp - Water Treatment Equipment | | 2,869.09 |
| 252125.6530 | 252125 | Dep Exp - Transmission & Distribution Mains | | 1,171.63 |
| 252125.7165 | 252125 | Amort Exp - Other Tangible Plant - Water | | 98,232.00 |
| | | | <u>176,803.10</u> | <u>176,803.10</u> |

*To roll forward depreciation on the assets recorded in the AA ledger from Docket No. 020071-WS, Audit

Entry #11

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252106.6485 | 252106 | Dep Exp - Well & Springs | 10,953.60 | |
| 252106.6495 | 252106 | Dep Exp - Supply Mains | 38,858.08 | |
| 252106.6500 | 252106 | Dep Exp - Power Generation Equipment | 3,067.93 | |
| 252106.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatme | 3,464.96 | |
| 252106.6520 | 252106 | Dep Exp - Water Treatment Equipment | 5,120.92 | |
| 252106.6525 | 252106 | Dep Exp - Distribution Reservoirs & Standpipes | 16,582.72 | |
| 252106.6530 | 252106 | Dep Exp - Transmission & Distribution Mains | 36,421.06 | |
| 252106.6535 | 252106 | Dep Exp - Service Lines | 19,148.23 | |
| 252106.6540 | 252106 | Dep Exp - Meters | 38,842.20 | |
| 252106.6585 | 252106 | Dep Exp - Office Furniture & Equipment | 13,407.95 | |
| 252106.6570 | 252106 | Dep Exp - Other Plant & Misc Equipment - Water Tre | 5,161.35 | |
| 252.1875 | 252106 | A/D - Well & Springs | | 10,953.60 |
| 252.1885 | 252106 | A/D - Supply Mains | | 38,858.08 |
| 252.1890 | 252106 | A/D - Power Generation Equipment | | 3,067.93 |
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | | 3,464.96 |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | | 5,120.92 |
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | | 16,582.72 |
| 252.1920 | 252106 | A/D - Transmission & Distribution Mains | | 36,421.06 |
| 252.1925 | 252106 | A/D - Service Lines | | 19,148.23 |
| 252.1930 | 252106 | A/D - Meters | | 38,842.20 |
| 252.1975 | 252106 | A/D - Office Furniture & Equipment | | 13,407.95 |
| 252.1960 | 252106 | A/D - Other Plant & Misc Equipment - Water Treatment | | 5,161.35 |
| | | | <u>191,029.00</u> | <u>191,029.00</u> |

*To properly book and distribute the (\$191,029) adjustment to A/D in Docket No. 020071-WS, Audit Finding

Entry #12

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|------------------|------------------|
| 252106.6485 | 252106 | Dep Exp - Well & Springs | 5,058.00 | |
| 252106.6495 | 252106 | Dep Exp - Supply Mains | 15,380.00 | |
| 252106.6500 | 252106 | Dep Exp - Power Generation Equipment | 2,125.00 | |
| 252106.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatme | 2,400.00 | |
| 252106.6520 | 252106 | Dep Exp - Water Treatment Equipment | 3,224.55 | |
| 252106.6525 | 252106 | Dep Exp - Distribution Reservoirs & Standpipes | 6,208.65 | |
| 252106.6530 | 252106 | Dep Exp - Transmission & Distribution Mains | 11,733.49 | |
| 252106.6535 | 252106 | Dep Exp - Service Lines | 6,631.50 | |
| 252106.6540 | 252106 | Dep Exp - Meters | 26,904.00 | |
| 252106.6585 | 252106 | Dep Exp - Office Furniture & Equipment | 12,382.67 | |
| 252106.6570 | 252106 | Dep Exp - Other Plant & Misc Equipment | 3,972.22 | |
| 252.1875 | 252106 | A/D - Well & Springs | | 5,058.00 |
| 252.1885 | 252106 | A/D - Supply Mains | | 15,380.00 |
| 252.1890 | 252106 | A/D - Power Generation Equipment | | 2,125.00 |
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | | 2,400.00 |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | | 3,224.55 |
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | | 6,208.65 |
| 252.1920 | 252106 | A/D - Transmission & Distribution Mains | | 11,733.49 |
| 252.1925 | 252106 | A/D - Service Lines | | 6,631.50 |
| 252.1930 | 252106 | A/D - Meters | | 26,904.00 |
| 252.1975 | 252106 | A/D - Office Furniture & Equipment | | 12,382.67 |
| 252.1960 | 252106 | A/D - Other Plant & Misc Equipment | | 3,972.22 |
| | | | <u>96,020.07</u> | <u>96,020.07</u> |

*To roll forward depreciation on the assets recorded in the AA ledger from Docket No. 020071-WS, Audit

Entry #13

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252.1350 | 252126 | Gravity Mains | 44,673.00 | |
| 252.1360 | 252126 | Services to Customers | 328.00 | |
| 252.4260 | 252126 | A/A - CIAC - Other Tangible Plant - Wastewater | 54,931.00 | |
| 252.2410 | 252126 | Utility PAA - Wastewater | 54,426.00 | |
| 252.1245 | 252126 | Organization - Wastewater | | 2,221.00 |
| 252.1265 | 252126 | Land & Land Rights - Collection | | 1,546.00 |
| 252.1295 | 252126 | Structures & Improvements - Wastewater Pump (Lift Station) | | 14,845.00 |
| 252.1295 | 252126 | Structures & Improvements - Wastewater Pump (Lift Station) | | 18,655.00 |
| 252.1345 | 252126 | Force Mains | | 28,632.00 |
| 252.3700 | 252126 | CIAC - Other Tangible Plant - Wastewater | | 88,459.00 |
| | | | <u>154,358.00</u> | <u>154,358.00</u> |

*To record several UPIS accounts on the AA ledger. These were items that related to acquisition and that

Entry #14

| <u>Account</u> | <u>BU</u> | <u>Description</u> |
|----------------|-----------|--------------------|
|----------------|-----------|--------------------|

| | | | | |
|-------------|--------|--|------------------|------------------|
| 252.2030 | 252126 | A/D - Organization - Wastewater | 976.11 | |
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Purr | 6,524.22 | |
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Purr | 8,198.68 | |
| 252.2105 | 252126 | A/D - Force Mains | 12,583.46 | |
| 252126.6715 | 252126 | Dep Exp - Gravity Mains | 19,633.31 | |
| 252126.6535 | 252126 | Dep Exp - Services to Customers | 144.15 | |
| 252.2110 | 252126 | A/D - Gravity Mains | | 19,633.31 |
| 252.2120 | 252126 | A/D - Services to Customers | | 144.15 |
| 252126.6640 | 252126 | Dep Exp - Organization - Wastewater | | 976.11 |
| 252126.6660 | 252126 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 6,524.22 |
| 252126.6710 | 252126 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 8,198.68 |
| 252126.6715 | 252126 | Dep Exp - Force Mains | | 12,583.46 |
| | | | <u>48,059.93</u> | <u>48,059.93</u> |

*To record several UPIS accounts on the AA ledger. These were items that related to acquisition and that

Entry #15

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252.2030 | 252126 | A/D - Organization - Wastewater | 555.25 | |
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Purr | 13,400.00 | |
| 252.2105 | 252126 | A/D - Force Mains | 9,544.00 | |
| 252126.6715 | 252126 | Dep Exp - Gravity Mains | 9,927.33 | |
| 252126.6535 | 252126 | Dep Exp - Services to Customers | 86.32 | |
| 252.2110 | 252126 | A/D - Gravity Mains | | 9,927.33 |
| 252.2120 | 252126 | A/D - Services to Customers | | 86.32 |
| 252126.6640 | 252126 | Dep Exp - Organization - Wastewater | | 555.25 |
| 252126.6660 | 252126 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 13,400.00 |
| 252126.6710 | 252126 | Dep Exp - Force Mains | | 9,544.00 |
| | | | <u>33,512.90</u> | <u>33,512.90</u> |

*To roll forward the A/D from entry #14 above. Docket No. 020071-WS, Audit Finding No. 2.

Entry #18

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252107.6715 | 252107 | Dep Exp - Gravity Mains | 3,441.94 | |
| | | Dep Exp - Treatment & Disposal | | |
| 252107.6765 | 252107 | Equipment - Wastewater Treatment | 12,128.68 | |
| 252107.6805 | 252107 | Dep Exp - Other Plant - Wastewater Treatment | 463.61 | |
| 252.2110 | 252107 | A/D - Gravity Mains | | 3,441.94 |
| | | A/D - Treatment & Disposal Equipment - | | |
| 252.2160 | 252107 | Wastewater Treatment | | 12,128.68 |
| 252.2200 | 252107 | A/D - Other Plant - Wastewater Treatment | | 463.61 |
| | | | <u>16,034.23</u> | <u>16,034.23</u> |

*To properly allocate the A/D. Adjustment of (\$17,191). Docket No. 020071-WS, 2001 rate case Audit Finding

Entry #19

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252.4260 | 252107 | A/A - CIAC - Other Tangible Plant - Wastewater | 17,232.00 | |
| 252107.6715 | 252107 | Dep Exp - Gravity Mains | 6,125.00 | |
| | | Dep Exp - Treatment & Disposal | | |
| 252107.6765 | 252107 | Equipment - Wastewater Treatment | 47,962.78 | |
| 252107.6805 | 252107 | Dep Exp - Other Plant - Wastewater Treatment | 1,833.33 | |
| 252.2110 | 252107 | A/D - Gravity Mains | | 6,125.00 |
| | | A/D - - Treatment & Disposal | | |
| 252.2160 | 252107 | Equipment - Wastewater Treatment | | 47,962.78 |
| 252.2200 | 252107 | A/D - Other Plant - Wastewater Treatment | | 1,833.33 |
| 252107.7425 | 252107 | Amort Exp - CIAC - Other Tangible Plant - Wastewater | 17,232.00 | |
| | | | <u>73,153.11</u> | <u>73,153.11</u> |

*To roll forward the A/D from entry #17 above. Docket No. 020071-WS, Audit Finding No. 2.

Entry #21

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------------|-----------------|
| | | A/D - Electric Pump Equipment - Source | | |
| 252.1845 | 252125 | of Supply | 2,322.30 | |
| 252.3000 | 252125 | Deferred Charges - Other Water & Sewer | 3,317.57 | |
| 252125.6355 | 252125 | Deferred Maintenance Expense | 3,317.57 | |
| | | Electric Pump Equipment - Source of | | |
| 252.1100 | 252125 | Supply | | 3,317.57 |
| 252.3155 | 252125 | A/A - Deferred Charges - Other Water & Sewer | | 3,317.57 |
| 252125.6505 | 252125 | Dep Exp - Electric Pump Equipment - Source of Supply | 2,322.30 | |
| | | | <u>8,957.44</u> | <u>8,957.44</u> |

*To remove from UPIS an invoice from 1998 that was deemed to be a deferred charge and to record five years

Entry #22

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------------|-----------------|
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Purr | 1,336.56 | |
| 252.3000 | 252126 | Deferred Charges - Other Water & Sewer | 2,784.49 | |
| 252126.6355 | 252126 | Deferred Maintenance Expense | 2,784.49 | |
| 252.1295 | 252126 | Structures & Improvements - Wastewater Pump (Lift Station) | | 2,784.49 |
| 252.3155 | 252126 | A/A - Deferred Charges - Other Water & Sewer | | 2,784.49 |
| 252126.6660 | 252126 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 1,336.56 | |
| | | | <u>6,905.54</u> | <u>6,905.54</u> |

*To remove from UPIS an invoice from 2000 that was deemed to be a deferred charge and to record five years

Entry #23

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|----------|--|
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Purr | 1,490.58 | |
| 252.3000 | 252126 | Deferred Charges - Other Water & Sewer | 3,387.68 | |

| | | | | |
|-------------|--------|--|-----------------|-----------------|
| 252126.6355 | 252126 | Deferred Maintenance Expense | 3,387.68 | |
| 252.1295 | 252126 | Structures & Improvements - Wastewater Pump (Lift Station) | | 3,387.68 |
| 252.3155 | 252126 | A/A - Deferred Charges - Other Water & Sewer | | 3,387.68 |
| 252126.6660 | 252126 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 1,490.58 |
| | | | <u>8,265.94</u> | <u>8,265.94</u> |

*To remove from UPIS an invoice from 2001 that was deemed to be a ceferred charge and to record five years

Entry #26

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--------------------------|---------------|---------------|
| 252.1875 | 252125 | A/D - Well & Springs | 280.59 | |
| 252125.6485 | 252125 | Dep Exp - Well & Springs | | 280.59 |
| | | | <u>280.59</u> | <u>280.59</u> |

*To record A/D for 2001 on entry #25. Docket No. 020071-WS, Audit Finding No. 4.

Entry #27

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--------------------------|-----------------|-----------------|
| 252.1875 | 252125 | A/D - Well & Springs | 2,805.94 | |
| 252125.6485 | 252125 | Dep Exp - Well & Springs | | 2,805.94 |
| | | | <u>2,805.94</u> | <u>2,805.94</u> |

*To record roll forward for A/D on entry #25. Docket No. 020071-WS, Audit Finding No. 4.

Entry #30

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------------|-----------------|
| 252.1915 | 252125 | A/D - Distribution Reservoirs & Standpipes | 1,128.22 | |
| 252125.6525 | 252125 | Dep Exp - Distribution Reservoirs & Standpipes | | 1,128.22 |
| | | | <u>1,128.22</u> | <u>1,128.22</u> |

*To record A/D for 2001 on entry #29. Docket No. 020071-WS, Audit Finding No. 4.

Entry #31

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--------------------------|------------------|------------------|
| 252.1875 | 252125 | A/D - Well & Springs | 11,282.24 | |
| 252125.6485 | 252125 | Dep Exp - Well & Springs | | 11,282.24 |
| | | | <u>11,282.24</u> | <u>11,282.24</u> |

*To record roll forward for A/D on entry #29. Docket No. 020071-WS, Audit Finding No. 4.

Entry #32

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|----------------------------------|--------|--------|
| | | Treatment & Disposal Equipment - | | |
| 252.1400 | 252126 | Wastewater Treatment | 872.00 | |
| 252126.6070 | 252126 | Miscellaneous Regulatory Matters | 872.00 | |
| 252.1245 | 252126 | Organization - Wastewater | | 872.00 |

| | | | |
|----------|--------|--|-----------------|
| | | A/D - Treatment & Disposal Equipment - | |
| 252.2160 | 252126 | Wastewater Treatment | 872.00 |
| | | | <u>1,744.00</u> |
| | | | <u>1,744.00</u> |

*To reclassify an item from 1991 that was recorded to the wrong account on the UR Ledger for Pasco County.

Entry #33

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------------------|---------------|---------------|
| 252.2030 | 252126 | A/D - Organization - Wastewater | 872.00 | |
| 252126.6640 | 252126 | Dep Exp - Organization - Wastewater | | 872.00 |
| | | | <u>872.00</u> | <u>872.00</u> |

*To roll forward A/D on organization for water and wastewater. Docket No. 020071-WS, Audit Finding No. 6.

Entry #34

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|------------------|------------------|
| 252126.6745 | 252126 | Dep Exp - Pumping Equipment - Pump | 13,959.06 | |
| 252126.6765 | 252126 | Dep Exp - Treatment & Disposal Equipment - Wastev | 27,383.61 | |
| 252107.6745 | 252107 | Dep Exp - Pumping Equipment - Pump | 795.94 | |
| 252107.6765 | 252107 | Dep Exp - Treatment & Disposal Equipment - Wastev | 15,689.39 | |
| 252.2140 | 252126 | A/D - Pumping Equipment - Pump | | 13,959.06 |
| 252.2160 | 252126 | A/D - Treatment & Disposal Equipment - Wastewater Treatment | | 27,383.61 |
| 252.2140 | 252107 | A/D - Pumping Equipment - Pump | | 795.94 |
| 252.2160 | 252107 | A/D - Treatment & Disposal Equipment - Wastewater Treatment | | 15,689.39 |
| | | | <u>57,828.00</u> | <u>57,828.00</u> |

*To record the difference in A/D for NARUC accounts 371 and 380 due to use of incorrect depreciation rates

Entry #35

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|----------|--------|
| 252.3810 | 252125 | A/A - CIAC - Structures & Improvements - Source of | 74.59 | |
| 252.3815 | 252125 | A/A - CIAC - Structures & Improvements - Water Tre: | 6.22 | |
| 252.3840 | 252125 | A/A - CIAC - Wells & Springs | 782.23 | |
| 252.3860 | 252125 | A/A - Electric Pump Equipment - Source of Supply | 302.76 | |
| 252.3875 | 252125 | A/A - CIAC - Water Treatment Equipment | 74.56 | |
| 252.3880 | 252125 | A/A - CIAC - Distribution Reservoirs & Standpipes | 119.78 | |
| 252.3885 | 252125 | A/A - CIAC - Transmission & Distribution Mains | 1,157.32 | |
| 252.3890 | 252125 | A/A - CIAC - Service Lines | 359.80 | |
| 252.3895 | 252125 | A/A - CIAC - Meters | 253.63 | |
| 252.3900 | 252125 | A/A - CIAC - Meter Installations | 2.95 | |
| 252.3905 | 252125 | A/A - CIAC - Hydrants | 162.54 | |
| 252.3980 | 252125 | A/A - CIAC - Water - Tap | 27.48 | |
| 252.3975 | 252125 | A/A - CIAC - Other Tangible Plant - Water | 60.14 | |
| 252125.6995 | 252125 | Amort Exp - CIAC - Structures & Improvements - Source of Supply | | 74.59 |
| 252125.7000 | 252125 | Amort Exp - CIAC - Structures & Improvements - Water Treatment | | 6.22 |
| 252125.7025 | 252125 | Amort Exp - CIAC - Wells & Springs | | 782.23 |

| | | | |
|-------------|--------|--|----------|
| 252125.7050 | 252125 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment | 302.76 |
| 252125.7060 | 252125 | Amort Exp - CIAC - Water Treatment Equipment | 74.56 |
| 252125.7065 | 252125 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes | 119.78 |
| 252125.7070 | 252125 | Amort Exp - CIAC - Transmission & Distribution Mains | 1,157.32 |
| 252125.7075 | 252125 | Amort Exp - CIAC - Service Lines | 359.80 |
| 252125.7080 | 252125 | Amort Exp - CIAC - Meters | 253.63 |
| 252125.7085 | 252125 | Amort Exp - CIAC - Meter Installations | 2.95 |
| 252125.7090 | 252125 | Amort Exp - CIAC - Hydrants | 162.54 |
| 252125.7165 | 252125 | Amort Exp - CIAC - Water - Tap | 27.48 |
| 252125.7160 | 252125 | Amort Exp - CIAC - Other Tangible Plant - Water | 60.14 |
| | | | 3,384.00 |
| | | | 3,384.00 |

*To record the difference in A/A for CIAC due to use of incorrect depreciation rates for 2001. Docket No.

Entry #36

| <u>Account</u> | <u>BU</u> | <u>Description</u> | |
|----------------|-----------|--|--------|
| 252.3810 | 252106 | A/A - Structures & Improvements - Source of Supply | 14.59 |
| 252.3815 | 252106 | A/A - Structures & Improvements - Water Treatment | 1.39 |
| 252.3840 | 252106 | A/A - Wells & Springs | 11.13 |
| 252.3865 | 252106 | A/A - Electric Pump Equipment - Water Treatment | 30.16 |
| 252.3875 | 252106 | A/A - Water Treatment Equipment | 12.97 |
| 252.3880 | 252106 | A/A - Distribution Reservoirs & Standpipes | 40.74 |
| 252.3885 | 252106 | A/A - Transmission & Distribution Mains | 186.64 |
| 252.3890 | 252106 | A/A - Service Lines | 41.65 |
| 252.3895 | 252106 | A/A - Meters | 41.18 |
| 252.3900 | 252106 | A/A - Meter Installations | 2.97 |
| 252.3905 | 252106 | A/A - Hydrants | 0.01 |
| 252.3975 | 252106 | A/A - CIAC - Other Tangible Plant - Water | 29.68 |
| 252.3980 | 252106 | A/A - Water - Tap | 47.91 |
| 252106.6995 | 252106 | Amort Exp - Structures & Improvements - Source of Supply | 14.59 |
| 252106.7000 | 252106 | Amort Exp - Structures & Improvements - Water Treatment | 1.39 |
| 252106.7025 | 252106 | Amort Exp - Wells & Springs | 11.13 |
| 252106.7050 | 252106 | Amort Exp - Electric Pump Equipment - Water Treatment | 30.16 |
| 252106.7060 | 252106 | Amort Exp - Water Treatment Equipment | 12.97 |
| 252106.7065 | 252106 | Amort Exp - Distribution Reservoirs & Standpipes | 40.74 |
| 252106.7070 | 252106 | Amort Exp - Transmission & Distribution Mains | 186.64 |
| 252106.7075 | 252106 | Amort Exp - Service Lines | 41.65 |
| 252106.7080 | 252106 | Amort Exp - Meters | 41.18 |
| 252106.7085 | 252106 | Amort Exp - Meter Installations | 2.97 |
| 252106.7090 | 252106 | Amort Exp - Hydrants | 0.01 |
| 252106.7160 | 252106 | Amort Exp - CIAC - Other Tangible Plant - Water | 29.68 |
| 252106.7165 | 252106 | Amort Exp - Water - Tap | 47.91 |
| | | | 461.00 |
| | | | 461.00 |

*To record the difference in A/A for CIAC due to use of incorrect depreciation rates for 2001. Docket No.

Entry #37

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|---------------|---------------|
| 252.4050 | 252126 | A/A - CIAC - Structures & Improvements - Wastewat | 130.78 | |
| 252.4100 | 252126 | A/A - CIAC - Force Mains | 167.94 | |
| 252.4105 | 252126 | A/A - CIAC - Gravity Mains | 332.44 | |
| 252.4150 | 252126 | A/A - CIAC - Treatment & Disposal - Lagoons | 103.55 | |
| 252.4155 | 252126 | A/A - CIAC - Treatment & Disposal - Wastewater Tre: | 140.29 | |
| 252126.7225 | 252126 | Amort Exp - CIAC - Structures & Improvements - Wastewater Pump (l | | 130.78 |
| 252126.7275 | 252126 | Amort Exp - CIAC - Force Mains | | 167.94 |
| 252126.7280 | 252126 | Amort Exp - CIAC - Gravity Mains | | 332.44 |
| 252126.7325 | 252126 | Amort Exp - CIAC - Treatment & Disposal - Lagoons | | 103.55 |
| 252126.7330 | 252126 | Amort Exp - CIAC - Treatment & Disposal - Wastewater Treatment | | 140.29 |
| | | | <u>875.00</u> | <u>875.00</u> |

*To record the difference in A/A for CIAC due to use of incorrect depreciation rates for 2001. Docket No.

Entry #38

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|--------------|--------------|
| 252.4050 | 252107 | A/A - CIAC - Structures & Improvements - Wastewat | 6.07 | |
| 252.4100 | 252107 | A/A - CIAC - Force Mains | 5.92 | |
| 252.4105 | 252107 | A/A - CIAC - Gravity Mains | 0.05 | |
| 252.4155 | 252107 | A/A - CIAC - Treatment & Disposal - Wastewater Tre: | 21.44 | |
| 252.4265 | 252107 | A/A - CIAC - Wastewater Tap | 2.53 | |
| 252107.7225 | 252107 | Amort Exp - CIAC - Structures & Improvements - Wastewater Pump (l | | 6.07 |
| 252107.7275 | 252107 | Amort Exp - CIAC - Force Mains | | 5.92 |
| 252107.7280 | 252107 | Amort Exp - CIAC - Gravity Mains | | 0.05 |
| 252107.7330 | 252107 | Amort Exp - CIAC - Treatment & Disposal - Wastewater Treatment | | 21.44 |
| 252107.7430 | 252107 | Amort Exp - Wastewater Tap | | 2.53 |
| | | | <u>36.00</u> | <u>36.00</u> |

*To record the difference in A/A for CIAC due to use of incorrect depreciation rates for 2001. Docket No.

Entry #39

| <u>Account</u> | <u>BU</u> | <u>Description</u> | |
|----------------|-----------|--|----------|
| 252.3810 | 252125 | A/A - CIAC - Structures & Improvements - Source of : | 610.87 |
| 252.3815 | 252125 | A/A - CIAC - Structures & Improvements - Water Tre: | 50.94 |
| 252.3840 | 252125 | A/A - CIAC - Wells & Springs | 6,406.03 |
| 252.3860 | 252125 | A/A - Electric Pump Equipment - Source of Supply | 2,479.39 |
| 252.3875 | 252125 | A/A - CIAC - Water Treatment Equipment | 610.64 |
| 252.3880 | 252125 | A/A - CIAC - Distribution Reservoirs & Standpipes | 980.93 |
| 252.3885 | 252125 | A/A - CIAC - Transmission & Distribution Mains | 9,477.75 |
| 252.3890 | 252125 | A/A - CIAC - Service Lines | 2,946.54 |
| 252.3895 | 252125 | A/A - CIAC - Meters | 2,077.07 |
| 252.3900 | 252125 | A/A - CIAC - Meter Installations | 24.14 |
| 252.3905 | 252125 | A/A - CIAC - Hydrants | 1,331.14 |
| 252.3980 | 252125 | A/A - CIAC - Water - Tap | 225.05 |

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.3975 | 252125 | A/A - CIAC - Other Tangible Plant - Water | 492.51 | |
| 252125.6995 | 252125 | Amort Exp - CIAC - Structures & Improvements - Source of Supply | | 610.87 |
| 252125.7000 | 252125 | Amort Exp - CIAC - Structures & Improvements - Water Treatment | | 50.94 |
| 252125.7025 | 252125 | Amort Exp - CIAC - Wells & Springs | | 6,406.03 |
| 252125.7050 | 252125 | Amort Exp - CIAC - Electric Pump Equipment - Water Treatment | | 2,479.39 |
| 252125.7060 | 252125 | Amort Exp - CIAC - Water Treatment Equipment | | 610.64 |
| 252125.7065 | 252125 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes | | 980.93 |
| 252125.7070 | 252125 | Amort Exp - CIAC - Transmission & Distribution Mains | | 9,477.75 |
| 252125.7075 | 252125 | Amort Exp - CIAC - Service Lines | | 2,946.54 |
| 252125.7080 | 252125 | Amort Exp - CIAC - Meters | | 2,077.07 |
| 252125.7085 | 252125 | Amort Exp - CIAC - Meter Installations | | 24.14 |
| 252125.7090 | 252125 | Amort Exp - CIAC - Hydrants | | 1,331.14 |
| 252125.7165 | 252125 | Amort Exp - CIAC - Water - Tap | | 225.05 |
| 252125.7160 | 252125 | Amort Exp - CIAC - Other Tangible Plant - Water | | 492.51 |
| | | | <u>27,713.00</u> | <u>27,713.00</u> |

*To record the difference in A/A for CIAC due to not recording A/A for several years. Docket No. 020071-WS,

Entry #40

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|------------------|------------------|
| 252.4050 | 252126 | A/A - CIAC - Structures & Improvements - Wastewater | 5,591.52 | |
| 252.4100 | 252126 | A/A - CIAC - Force Mains | 7,179.99 | |
| 252.4105 | 252126 | A/A - CIAC - Gravity Mains | 14,213.38 | |
| 252.4150 | 252126 | A/A - CIAC - Treatment & Disposal - Lagoons | 4,427.04 | |
| 252.4155 | 252126 | A/A - CIAC - Treatment & Disposal - Wastewater Treatment | 5,998.07 | |
| 252126.7225 | 252126 | Amort Exp - CIAC - Structures & Improvements - Wastewater Pump (Lift Station) | | 5,591.52 |
| 252126.7275 | 252126 | Amort Exp - CIAC - Force Mains | | 7,179.99 |
| 252126.7280 | 252126 | Amort Exp - CIAC - Gravity Mains | | 14,213.38 |
| 252126.7325 | 252126 | Amort Exp - CIAC - Treatment & Disposal - Lagoons | | 4,427.04 |
| 252126.7330 | 252126 | Amort Exp - CIAC - Treatment & Disposal - Wastewater Treatment | | 5,998.07 |
| | | | <u>37,410.00</u> | <u>37,410.00</u> |

*To record the difference in A/A for CIAC due to not recording A/A for several years. Docket No. 020071-WS,

Entry #41

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------|----------|
| 252.1020 | 252125 | Organization - Water | 812.00 | |
| 252.1030 | 252125 | Land & Land Rights - Source of Supply | 9,000.00 | |
| 252.1400 | 252126 | Treatment & Disposal - Wastewater Treatment | 254,281.00 | |
| 252.1810 | 252102 | Plant Held for Future Use - Wastewater | 9,000.00 | |
| 252.1835 | 252106 | A/D - Organization - Water | 166,449.00 | |
| 252.1835 | 252125 | A/D - Organization - Water | 56,723.00 | |
| 252.2030 | 252107 | A/D - Organization - Wastewater | 10,308.00 | |
| 252.3520 | 252126 | CIAC - Structures & Improvements - Wastewater Treatment | 88,459.00 | |
| 252102.6070 | 252102 | Miscellaneous Regulatory Matters | 11,121.00 | |
| 252.1295 | 252126 | Structures & Improvements - Wastewater Pump (Lift Station) | | 9,490.00 |

| | | | |
|-------------|--------|---|------------|
| 252.1805 | 252125 | Plant Held for Future Use - Water | 9,000.00 |
| 252.1835 | 252102 | A/D - Organization - Water | 9,000.00 |
| 252.1875 | 252102 | A/D - Wells & Springs | 3,788.00 |
| 252.1875 | 252125 | A/D - Wells & Springs | 3,788.00 |
| 252.1910 | 252102 | A/D - Water Treatment Equipment | 7,333.00 |
| 252.1910 | 252125 | A/D - Water Treatment Equipment | 7,333.00 |
| 252.2030 | 252126 | A/D - Organization - Wastewater | 531.00 |
| 252.2160 | 252126 | A/D - Treatment & Disposal - Wastewater Treatment | 165,439.00 |
| 252.3800 | 252106 | A/A - CIAC - Organization - Water | 34,101.00 |
| 252.3800 | 252125 | A/A - CIAC - Organization - Water | 31,879.00 |
| 252.4030 | 252107 | A/A - CIAC - Organization - Wastewater | 420.00 |
| 252.4030 | 252126 | A/A - CIAC - Organization - Wastewater | 120,252.00 |
| 252106.6070 | 252106 | Miscellaneous Regulatory Matters | 132,348.00 |
| 252107.6070 | 252107 | Miscellaneous Regulatory Matters | 9,888.00 |
| 252125.6070 | 252125 | Miscellaneous Regulatory Matters | 14,535.00 |
| 252126.6070 | 252126 | Miscellaneous Regulatory Matters | 47,028.00 |
| | | | 606,153.00 |
| | | | 606,153.00 |

*To remove UR ledger entries from the Orange County business units that were booked in error in 2005 as a

Entry #42

| <u>Account</u> | <u>BU</u> | <u>Description</u> | |
|----------------|-----------|---|------------|
| 252.1835 | 252106 | A/D - Organization - Water | 7,208.00 |
| 252.4265 | 252107 | A/A - CIAC - Wastewater Tap | 1,421.00 |
| 252.1030 | 252106 | Land & Land Rights - Source of Supply | 2,910.00 |
| 252.1080 | 252106 | Wells & Springs | 15,174.00 |
| 252.1105 | 252106 | Electric Pump Equipment - Water Treatment | 9,050.00 |
| 252.1115 | 252106 | Water Treatment Equipment | 7,094.00 |
| 252.1120 | 252106 | Distribution Reservoirs & Standpipes | 22,556.00 |
| 252.1125 | 252106 | Transmission & Distribution Mains | 120,758.00 |
| 252.1130 | 252106 | Service Lines | 10,052.00 |
| 252.1135 | 252106 | Meters | 53,808.00 |
| 252.1190 | 252106 | Tools, Shop, & Miscellaneous Equipment | 26,140.00 |
| 252.1345 | 252107 | Force Mains | 24,500.00 |
| 252.1400 | 252107 | Treatment & Disposal - Wastewater Treatment | 89,633.00 |
| 252.3780 | 252107 | CIAC - Reuse Reservation of Capacity Fee | 41,779.00 |
| 252.1835 | 252106 | A/D - Organization - Water | 199,151.00 |
| 252.2030 | 252107 | A/D - Organization - Wastewater | 7,903.00 |
| 252.2030 | 252107 | A/D - Organization - Wastewater | 59.00 |
| 252.3330 | 252106 | CIAC - Water Treatment Equipment | 12,627.00 |
| 252.4265 | 252107 | A/A - CIAC - Wastewater Tap | 17,232.00 |
| 252106.6070 | 252106 | Miscellaneous Regulatory Matters | 55,764.00 |
| 252106.6070 | 252106 | Miscellaneous Regulatory Matters | 7,208.00 |
| 252107.6070 | 252107 | Miscellaneous Regulatory Matters | 130,777.00 |
| 252107.6070 | 252107 | Miscellaneous Regulatory Matters | 1,362.00 |
| | | | 432,083.00 |
| | | | 432,083.00 |

*To remove UR ledger entries from Docket No. 060253-WS, Audit Finding Nos. 1 and 2, in the Orangewood

Entry #43

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------------------|---------------|---------------|
| 252106.6070 | 252106 | Miscellaneous Regulatory Matters | 0.17 | |
| 252.1910 | 252125 | A/D - Water Treatment Equipment | 197.00 | |
| 252.1925 | 252106 | A/D - Service Lines | 49.00 | |
| 252.1130 | 252106 | Service Lines | | 0.17 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 49.00 |
| 252125.6520 | 252125 | Dep Exp - Water Treatment Equipment | | 197.00 |
| | | | <u>246.17</u> | <u>246.17</u> |

*To correct A/D through 2005 on asset additions that could not be supported and to write up an asset to its

Entry #44

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------------------|---------------|---------------|
| 252.1910 | 252125 | A/D - Water Treatment Equipment | 788.73 | |
| 252.1925 | 252106 | A/D - Service Lines | 85.02 | |
| 252125.6520 | 252125 | Dep Exp - Water Treatment Equipment | | 788.73 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 85.02 |
| | | | <u>873.75</u> | <u>873.75</u> |

*To roll forward A/D from 2006-2011 for the assets that affect entry #43 above. The water treatment

Entry #46

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|-----------------|-----------------|
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | 150.00 | |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | 182.00 | |
| 252.3000 | 252106 | Deferred Charges - Water and Wastewater | 3,000.65 | |
| 252.3000 | 252106 | Deferred Charges - Water and Wastewater | 1,149.35 | |
| 252.1105 | 252106 | Electric Pump Equipment - Water Treatment | | 3,000.65 |
| 252.1115 | 252106 | Water Treatment Equipment | | 1,149.35 |
| 252125.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatment | | 150.00 |
| 252125.6520 | 252106 | Dep Exp - Water Treatment Equipment | | 182.00 |
| | | | <u>4,482.00</u> | <u>4,482.00</u> |

*To record the deferred charges for items that were originally recorded as UPIS. Docket No. 060253-WS, Audit I

Entry #47

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|-----------------|-----------------|
| 252106.6355 | 252106 | Deferred Maintenance Expense | 4,150.00 | |
| 252.3155 | 252106 | A/A - Deferred Charges - Water and Wastewater | | 3,000.65 |
| 252.3155 | 252106 | A/A - Deferred Charges - Water and Wastewater | | 1,149.35 |
| | | | <u>4,150.00</u> | <u>4,150.00</u> |

*To record the deferred charges for items that were originally recorded as UPIS. Docket No. 060253-WS, Audit I

Entry #48

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|--------|--------|
| 252.2160 | 252107 | A/D - Treatment & Disposal - Wastewater Treatment | 417.00 | |
| | | Dep Exp - Treatment & Disposal | | |
| 252107.6765 | 252107 | Equipment - Wastewater Treatment | | 417.00 |
| | | | 417.00 | 417.00 |

*To remove A/D for an asset that was transferred in 2004 but never had A/D removed. Docket No. 060253-

Entry #50

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|----------|----------|
| 252.1845 | 252106 | A/D - Structures & Improvements - Source of Supply | 926.02 | |
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | 357.75 | |
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | 133.47 | |
| 252.1925 | 252106 | A/D - Service Lines | 244.61 | |
| 252.2055 | 252107 | A/D - Structures & Improvements - Wastewater Purr | 1,308.96 | |
| 252106.6455 | 252106 | Dep Exp - Structures & Improvements - Source of Supply | | 926.02 |
| 252106.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatment | | 357.75 |
| 252106.6525 | 252106 | Dep Exp - Distribution Reservoirs & Standpipes | | 133.47 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 244.61 |
| 252107.6660 | 252107 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 1,308.96 |
| | | | 2,970.80 | 2,970.80 |

*To roll forward A/D from 2006-2011 for entry #49 above. Docket No. 060253-WS, Audit Finding No. 4.

Entry #51

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|----------------------------|----------|----------|
| 252.1930 | 252106 | A/D - Meters | 633.04 | |
| 252.4530 | 252106 | A/P - Associated Companies | 2,813.50 | |
| 252.1135 | 252106 | Meters | | 2,813.50 |
| 252106.6540 | 252106 | Dep Exp - Meters | | 633.04 |
| | | | 3,446.54 | 3,446.54 |

*To reverse an invoice recorded in 2003 as a debit that should have been a credit, and to roll forward the

Entry #52

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---------------------------------------|-----------|-----------|
| 252.1875 | 252106 | A/D - Wells & Springs | 15,174.00 | |
| 252.1875 | 252106 | A/D - Wells & Springs | 4,070.00 | |
| 252.1030 | 252106 | Land & Land Rights - Source of Supply | | 1,150.00 |
| 252.1080 | 252106 | Wells & Springs | | 18,094.00 |
| | | | 19,244.00 | 19,244.00 |

*To abandon and write off the cost of abandoning a well. Docket No. 060253, Audit Finding No. 4. The gain

Entry #53

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------|-----------------|-----------------|
| 252.1925 | 252106 | A/D - Service Lines | 8,201.00 | |
| 252.1130 | 252106 | Service Lines | | 7,905.00 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 296.00 |
| | | | <u>8,201.00</u> | <u>8,201.00</u> |

*To record a retirement that should have been made when a capital project was closed in 2004. Docket No.

Entry #54

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------|-----------------|-----------------|
| 252.1925 | 252106 | A/D - Service Lines | 1,185.75 | |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 1,185.75 |
| | | | <u>1,185.75</u> | <u>1,185.75</u> |

*To roll forward A/D from 2006-2011 for entry #53 above. Docket No. 060253-WS, Audit Finding No. 4.

Entry #55

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252.2055 | 252107 | A/D - Structures & Improvements - Wastewater Purr | 17,659.00 | |
| 252.1295 | 252107 | Structures & Improvements - Wastewater Pump (Lift Station) | | 15,918.00 |
| 252107.6660 | 252107 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 1,741.00 |
| | | | <u>17,659.00</u> | <u>17,659.00</u> |

*To record a retirement that should have been made when a capital project was closed in 2002. Docket No.

Entry #56

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------------|-----------------|
| 252.2055 | 252107 | A/D - Structures & Improvements - Wastewater Purr | 3,820.32 | |
| 252106.6660 | 252107 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 3,820.32 |
| | | | <u>3,820.32</u> | <u>3,820.32</u> |

*To roll forward A/D from 2006-2011 for entry #55 above. Docket No. 060253-WS, Audit Finding No. 4.

Entry #57

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|-------------------|-------------------|
| 252.1920 | 252106 | A/D - Transmission & Distribution Mains | 110,657.00 | |
| 252.1125 | 252106 | Transmission & Distribution Mains | | 102,328.00 |
| 252106.6530 | 252106 | Dep Exp - Transmission & Distribution Mains | | 8,329.00 |
| | | | <u>110,657.00</u> | <u>110,657.00</u> |

*To record a retirement that should have been made when a capital project was closed in 2002. Docket No.

Entry #58

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|------------------|------------------|
| 252.1920 | 252106 | A/D - Transmission & Distribution Mains | 14,278.33 | |
| 252106.6530 | 252106 | Dep Exp - Transmission & Distribution Mains | | 14,278.33 |
| | | | <u>14,278.33</u> | <u>14,278.33</u> |

*To roll forward A/D from 2006-2011 for entry #57 above. Docket No. 060253-WS, Audit Finding No. 4.

Entry #59

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | 49,270.00 | |
| 252.1120 | 252106 | Distribution Reservoirs & Standpipes | | 47,350.00 |
| 252106.6525 | 252106 | Dep Exp - Distribution Reservoirs & Standpipes | | 1,920.00 |
| | | | <u>49,270.00</u> | <u>49,270.00</u> |

*To record a retirement that should have been made when a capital project was closed in 2004. Docket No.

Entry #60

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------------|-----------------|
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | 7,678.38 | |
| 252106.6525 | 252106 | Dep Exp - Distribution Reservoirs & Standpipes | | 7,678.38 |
| | | | <u>7,678.38</u> | <u>7,678.38</u> |

*To roll forward A/D from 2006-2011 for entry #59 above. Docket No. 060253-WS, Audit Finding No. 4.

Entry #61

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------|------------------|------------------|
| 252.1925 | 252106 | A/D - Service Lines | 29,702.00 | |
| 252.1130 | 252106 | Service Lines | | 27,312.00 |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 2,390.00 |
| | | | <u>29,702.00</u> | <u>29,702.00</u> |

*To record a retirement that should have been made when a capital project was closed in 2002. Docket No.

Entry #62

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|-------------------------|-----------------|-----------------|
| 252.1925 | 252106 | A/D - Service Lines | 4,096.80 | |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 4,096.80 |
| | | | <u>4,096.80</u> | <u>4,096.80</u> |

*To roll forward A/D from 2006-2011 for entry #61 above. Docket No. C60253-WS, Audit Finding No. 4.

Entry #63

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|----------------------------------|-----------|-----------|
| 252.1875 | 252125 | A/D - Well & Springs | 2,456.00 | |
| 252125.6070 | 252125 | Miscellaneous Regulatory Matters | 23,264.00 | |
| 252.1080 | 252125 | Wells & Springs | | 23,264.00 |

| | | | | |
|-------------|--------|--------------------------|------------------|------------------|
| 252125.6485 | 252125 | Dep Exp - Well & Springs | | 2,456.00 |
| | | | <u>25,720.00</u> | <u>25,720.00</u> |

*To reverse salaries capitalized in 2002 and 2003 that were deemed unsubstantiated. Docket No. 060253-WS,

Entry #64

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--------------------------|-----------------|-----------------|
| 252.1875 | 252125 | A/D - Well & Springs | 4,652.80 | |
| 252125.6485 | 252125 | Dep Exp - Well & Springs | | 4,652.80 |
| | | | <u>4,652.80</u> | <u>4,652.80</u> |

*To roll forward A/D from 2006-2011 for entry #63 above. Docket No. 060253-WS, Audit Finding No. 10.

Entry #65

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|------------------|------------------|
| 252.2160 | 252126 | A/D - Treatment & Disposal - Wastewater Treatment | 4,122.00 | |
| 252126.6070 | 252126 | Miscellaneous Regulatory Matters | 20,655.00 | |
| 252.1400 | 252126 | Treatment & Disposal - Wastewater Treatment | | 23,473.00 |
| 252126.6765 | 252126 | Dep Exp - Treatment & Disposal - Wastewater Treatment | | 1,304.00 |
| | | | <u>24,777.00</u> | <u>24,777.00</u> |

*To reverse salaries capitalized in 2002 and 2003 that were deemed unsubstantiated. Docket No. 060253-WS,

Entry #66

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|-----------------|-----------------|
| 252.2160 | 252126 | A/D - Treatment & Disposal - Wastewater Treatment | 7,824.33 | |
| 252126.6765 | 252126 | Dep Exp - Treatment & Disposal - Wastewater Treatment | | 7,824.33 |
| | | | <u>7,824.33</u> | <u>7,824.33</u> |

*To roll forward A/D from 2006-2011 for entry #65 above. Docket No. 060253-WS, Audit Finding No. 10.

Entry #67

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252.206 | 252126 | A/D - Structures & Improvements - Wastewater Treatment | 12,673.92 | |
| 252.2155 | 252126 | A/D - Treatment & Disposal - Lagoons | 46,208.13 | |
| 252.2160 | 252126 | A/D - Treatment & Disposal - Wastewater Treatment | 21,199.44 | |
| 252126.7691 | 252126 | Disposal | 30,087.00 | |
| 252126.7691 | 252126 | Disposal | 114,849.00 | |
| 252126.7691 | 252126 | Disposal | 109,045.92 | |
| 252.1300 | 252126 | Structures & Improvements - Wastewater Treatment | | 30,087.00 |
| 252.1395 | 252126 | Treatment & Disposal - Lagoons | | 114,849.00 |
| 252.1400 | 252126 | Treatment & Disposal - Wastewater Treatment | | 109,045.92 |
| 252126.6680 | 252126 | Dep Exp - Structures & Improvements - Wastewater Treatment | | 12,673.92 |
| 252126.6760 | 252126 | Dep Exp - Treatment & Disposal - Lagoons | | 46,208.13 |
| 252126.6765 | 252126 | Dep Exp - Treatment & Disposal - Wastewater Treatment | | 21,199.44 |
| | | | <u>334,063.41</u> | <u>334,063.41</u> |

*To retire \$253,982 of wastewater treatment plant and the associated A/D since the plant is no longer in

Entry #68

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252.206 | 252126 | A/D - Structures & Improvements - Wastewater Treat | 9,402.19 | |
| 252.2155 | 252126 | A/D - Treatment & Disposal - Lagoons | 63,805.00 | |
| 252.2160 | 252126 | A/D - Treatment & Disposal - Wastewater Treatment | 60,581.07 | |
| 252126.6680 | 252126 | Dep Exp - Structures & Improvements - Wastewater Treatment | | 9,402.19 |
| 252126.6760 | 252126 | Dep Exp - Treatment & Disposal - Lagoons | | 63,805.00 |
| 252126.6765 | 252126 | Dep Exp - Treatment & Disposal - Wastewater Treatment | | 60,581.07 |
| | | | <u>467,851.66</u> | <u>467,851.66</u> |

*To roll forward the A/D removal for assets in entry #67 above that should have been removed in after the

Entry #69

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252.1080 | 252125 | Well & Springs | 23,264.00 | |
| 252.1400 | 252126 | Treatment & Disposal - Wastewater Treatment | 23,473.00 | |
| 252.1910 | 252125 | A/D - Water Treatment Equipment | 2,956.64 | |
| 252106.6070 | 252106 | Miscellaneous Regulatory Matters | 43,634.88 | |
| 252107.6070 | 252107 | Miscellaneous Regulatory Matters | 97,715.00 | |
| 252.1850 | 252106 | A/D - Structures & Improvements - Source of Supply | | 5,378.00 |
| 252.1875 | 252106 | A/D - Well & Springs | | 4,076.58 |
| 252.1895 | 252106 | A/D - Electric Pump Equipment - Water Treatment | | 5,698.00 |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | | 1,951.56 |
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | | 2,074.02 |
| 252.1915 | 252125 | A/D - Distribution Reservoirs & Standpipes | | 7,333.00 |
| 252.1920 | 252106 | A/D - Transmission & Distribution Mains | | 11,008.12 |
| 252.1925 | 252106 | A/D - Service Lines | | 2,950.60 |
| 252.1930 | 252106 | A/D - Meters | | 3,165.00 |
| 252.2055 | 252107 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 417.00 |
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 6,406.00 |
| 252.2160 | 252126 | A/D - Treatment & Disposal - Wastewater Treatment | | 6,730.00 |
| 252.3705 | 252107 | CIAC - Wastewater Tap | | 97,298.00 |
| 252.4070 | 252126 | A/A - CIAC - Structures & Improvements - Wastewater General | | 448.58 |
| 252.4150 | 252126 | A/A - CIAC - Treatment & Disposal Equipment - Lagoons | | 1,565.56 |
| 252.4155 | 252126 | A/A - CIAC - Treatment & Disposal Equipment - Wastewater Treatment | | 1,711.00 |
| 252125.6070 | 252125 | Miscellaneous Regulatory Matters | | 26,220.64 |
| 252126.6070 | 252126 | Miscellaneous Regulatory Matters | | 6,611.86 |
| | | | <u>191,043.52</u> | <u>191,043.52</u> |

*To correct balances on the UR ledger for items that could not be traced to an order or items that were

Entry #70

| <u>Account</u> | <u>BU</u> | <u>Description</u> |
|----------------|-----------|--------------------|
|----------------|-----------|--------------------|

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.1835 | 252102 | A/D - Organization - Water | 49.00 | |
| 252.3800 | 252106 | A/A - CIAC - Organization - Water | 1,552.00 | |
| 252.3800 | 252125 | A/A - CIAC - Organization - Water | 13,255.00 | |
| 252.4030 | 252107 | A/A - CIAC - Organization - Wastewater | 506.00 | |
| 252.4030 | 252126 | A/A - CIAC - Organization - Wastewater | 13,196.00 | |
| 252.1835 | 252106 | A/D - Organization - Water | | 49.00 |
| 252.3975 | 252125 | A/A - CIAC - Other Tangible Plant - Water | | 13,255.00 |
| 252106.6070 | 252106 | Miscellaneous Regulatory Matters | | 1,552.00 |
| 252107.6070 | 252106 | Miscellaneous Regulatory Matters | | 506.00 |
| 252126.6070 | 252106 | Miscellaneous Regulatory Matters | | 13,196.00 |
| | | | <u>28,558.00</u> | <u>28,558.00</u> |

*To reclassify UPIS and A/A of CIAC to the correct account and correct business unit.

Entry # 71

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|---------------|---------------|
| 252.1930 | 252102 | A/D - Meters | 0.09 | |
| 252102.6540 | 252102 | Dep Exp - Meters | | 0.09 |
| 252.1975 | 252102 | A/D - Office Furniture & Equipment | 0.08 | |
| 252102.6585 | 252102 | Dep Exp - Office Furniture & Equipment | | 0.08 |
| 252.1985 | 252102 | A/D - Tools, Shop, & Miscellaneous Equipment | 18.18 | |
| 252102.6595 | 252102 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 18.18 |
| 252.1990 | 252102 | A/D - Laboratory Equipment | | 81.83 |
| 252102.6600 | 252102 | Dep Exp - Laboratory Equipment | 81.83 | |
| 252.2000 | 252102 | A/D - Communication Equipment | 761.26 | |
| 252102.6610 | 252102 | Dep Exp - Communication Equipment | | 761.26 |
| | | | <u>861.45</u> | <u>861.45</u> |

*To correct A/D and A/A of CIAC through 2008 in the Pasco County cost center business unit.

Entry # 72

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252.2000 | 252102 | A/D - Communication Equipment | 301.10 | |
| 252.2010 | 252106 | A/D - Other Tangible Plant - Water | 21,674.28 | |
| 252.1960 | 252106 | A/D - Other Plant & Misc Equipment - Water Treatm | 1,983.57 | |
| 252.3975 | 252106 | A/A - CIAC - Other Tangible Plant - Water | 9,940.26 | |
| 252102.6610 | 252102 | Dep Exp - Communication Equipment | | 301.10 |
| 252102.6620 | 252106 | Dep Exp - Other Tangible Plant - Water | | 21,674.28 |
| 252106.6570 | 252106 | Dep Exp - Other Plant & Misc Equipment - Water Treatment | | 1,983.57 |
| 252106.7160 | 252106 | Amort Exp - CIAC - Other Tangible Plant - Water | | 9,940.26 |
| | | | <u>33,899.21</u> | <u>33,899.21</u> |

*To write down depreciation for assets that are over-depreciated for the period 2009-2012.

Entry # 73

| <u>Account</u> | <u>BU</u> | <u>Description</u> |
|----------------|-----------|--------------------|
|----------------|-----------|--------------------|

| | | | | |
|-------------|--------|--|------------------|------------------|
| 252.1030 | 252106 | Land & Land Rights - Source of Supply | 5,795.55 | |
| 252.1295 | 252102 | Structures & Improvements - Wastewater Pump (Lif | 33.92 | |
| 252.1295 | 252107 | Structures & Improvements - Wastewater Pump (Lif | 129.75 | |
| 252.1860 | 252106 | A/D - Structures & Improvements - Water General | 962.24 | |
| 252.2075 | 252107 | A/D - Structures & Improvements - Wastewater Gen | 12.70 | |
| 252.3520 | 252107 | CIAC - Structures & Improvements - Water General | 0.01 | |
| 252.1295 | 252107 | Structures & Improvements - Wastewater Pump (Lif | 11,888.79 | |
| 252102.6660 | 252102 | Dep Exp - Structures & Improvements - Wastewater | 0.72 | |
| 252107.6660 | 252107 | Dep Exp - Structures & Improvements - Wastewater | 33.91 | |
| 252.1045 | 252106 | Land & Land Rights - Water General | | 5,795.55 |
| 252.1060 | 252106 | Structures & Improvements - Water General | | 11,888.80 |
| 252.1315 | 252107 | Structures & Improvements - Wastewater General | | 163.67 |
| 252.2055 | 252102 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 0.72 |
| 252.2055 | 252107 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 33.91 |
| 252106.6470 | 252106 | Dep Exp - Structures & Improvements - Water General | | 962.24 |
| 252107.6680 | 252107 | Dep Exp - Structures & Improvements - Wastewater General | | 12.70 |
| | | | <u>18,857.59</u> | <u>18,857.59</u> |

*To reclassify certain accounts to a different business unit or a different account

Entry # 74

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|------------|------------|
| 252.1835 | 252106 | A/D - Organization - Water | | 1,022.71 |
| 252106.6445 | 252106 | Dep Exp - Organization - Water | 1,022.71 | |
| 252.1840 | 252106 | A/D - Franchises | | 358.42 |
| 252106.6450 | 252106 | Dep Exp - Franchises | 358.42 | |
| 252.1845 | 252106 | A/D - Structures & Improvements - Source of Supply | | 3,422.15 |
| 252106.6455 | 252106 | Dep Exp - Structures & Improvements - Source of Su | 3,422.15 | |
| 252.1850 | 252106 | A/D - Structures & Improvements - Water Treatment | 2.02 | |
| 252106.6460 | 252106 | Dep Exp - Structures & Improvements - Water Treatment | | 2.02 |
| 252.1855 | 252106 | A/D - Structures & Improvements - Transmission & D | 0.04 | |
| 252106.6465 | 252106 | Dep Exp - Structures & Improvements - Transmission & Distribution | | 0.04 |
| 252.1875 | 252106 | A/D - Wells & Springs | 2,458.18 | |
| 252106.6485 | 252106 | Dep Exp - Wells & Springs | | 2,458.18 |
| 252.1885 | 252106 | A/D - Supply Mains | | 257,139.10 |
| 252106.6495 | 252106 | Dep Exp - Supply Mains | 257,139.10 | |
| 252.1890 | 252106 | A/D - Power Generation Equipment - Water Treatment | | 42.93 |
| 252106.6500 | 252106 | Dep Exp - Power Generation Equipment - Water Tre | 42.93 | |
| 252.1900 | 252106 | A/D - Electric Pump Equipment - Water Treatment | 421.64 | |
| 252106.6510 | 252106 | Dep Exp - Electric Pump Equipment - Water Treatment | | 421.64 |
| 252.1905 | 252106 | A/D - Electric Pump Equipment - Transmission & Distribution | | 2.12 |
| 252106.6515 | 252106 | Dep Exp - Electric Pump Equipment - Transmission & | 2.12 | |
| 252.1910 | 252106 | A/D - Water Treatment Equipment | 153.68 | |
| 252106.6520 | 252106 | Dep Exp - Water Treatment Equipment | | 153.68 |
| 252.1915 | 252106 | A/D - Distribution Reservoirs & Standpipes | 317.88 | |
| 252106.6525 | 252106 | Dep Exp - Distribution Reservoirs & Standpipes | | 317.88 |

| | | | | |
|-------------|--------|--|-----------|-----------|
| 252.1920 | 252106 | A/D - Transmission & Distribution Mains | | 912.47 |
| 252106.6530 | 252106 | Dep Exp - Transmission & Distribution Mains | 912.47 | |
| 252.1925 | 252106 | A/D - Service Lines | 2,127.26 | |
| 252106.6535 | 252106 | Dep Exp - Service Lines | | 2,127.26 |
| 252.1930 | 252106 | A/D - Meters | | 688.46 |
| 252106.6540 | 252106 | Dep Exp - Meters | 688.46 | |
| 252.1935 | 252106 | A/D - Meter Installations | | 27.01 |
| 252106.6545 | 252106 | Dep Exp - Meter Installations | 27.01 | |
| 252.1940 | 252106 | A/D - Hydrants | 279.42 | |
| 252106.6550 | 252106 | Dep Exp - Hydrants | | 279.42 |
| 252.1190 | 252106 | A/D - Tools, Shop, & Miscellaneous Equipment | | 1,016.64 |
| 252.1985 | 252106 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 1,016.64 | |
| 252.3810 | 252106 | A/A - CIAC - Structures & Improvements - Source of Supply | | 1,472.98 |
| 252106.6995 | 252106 | Amort Exp - CIAC - Structures & Improvements - Sou | 1,472.98 | |
| 252.3815 | 252106 | A/A - CIAC - Structures & Improvements - Water Treatment | | 125.58 |
| 252106.7000 | 252106 | Amort Exp - CIAC - Structures & Improvements - Wai | 125.58 | |
| 252.3840 | 252106 | A/A - CIAC - Wells & Springs | | 1,101.66 |
| 252106.7025 | 252106 | Amort Exp - CIAC - Wells & Springs | 1,101.66 | |
| 252.3860 | 252106 | A/A - CIAC - Electric Pump Equipment - Source of Supply | | 3,036.16 |
| 252106.7045 | 252106 | Amort Exp - CIAC - Electric Pump Equipment - Source | 3,036.16 | |
| 252.3875 | 252106 | A/A - CIAC - Water Treatment Equipment | | 1,236.18 |
| 252106.7060 | 252106 | Amort Exp - CIAC - Water Treatment Equipment | 1,236.18 | |
| 252.3880 | 252106 | A/A - CIAC - Distribution Reservoirs & Standpipes | | 4,354.82 |
| 252106.7065 | 252106 | Amort Exp - CIAC - Distribution Reservoirs & Standpi | 4,354.82 | |
| 252.3885 | 252106 | A/A - CIAC - Transmission & Distribution Mains | | 17,683.91 |
| 252106.7070 | 252106 | Amort Exp - CIAC - Transmission & Distribution Main | 17,683.91 | |
| 252.3890 | 252106 | A/A - CIAC - Service Lines | | 4,113.38 |
| 252106.7075 | 252106 | Amort Exp - CIAC - Service Lines | 4,113.38 | |
| 252.3895 | 252106 | A/A - CIAC - Meters | | 3,914.48 |
| 252106.7080 | 252106 | Amort Exp - CIAC - Meters | 3,914.48 | |
| 252.3900 | 252106 | A/A - CIAC - Meter Installations | | 248.29 |
| 252106.7085 | 252106 | Amort Exp - CIAC - Meter Installations | 248.29 | |
| 252.3905 | 252106 | A/A - CIAC - Hydrants | 0.07 | |
| 252106.7090 | 252106 | Amort Exp - CIAC - Hydrants | | 0.07 |
| 252.3980 | 252106 | A/A - CIAC - Water Tap | | 3,902.90 |
| 252106.7165 | 252106 | Amort Exp - CIAC - Water Tap | 3,902.90 | |
| 252.2055 | 252107 | A/D - Structures & Improvements - Wastewater Purr | 1,251.40 | |
| 252107.6660 | 252107 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 1,251.40 |
| 252.2140 | 252107 | A/D - Pumping Equipment - Wastewater Pump | | 4.58 |
| 252107.6745 | 252107 | Dep Exp - Pumping Equipment - Wastewater Pump | 4.58 | |
| 252.2160 | 252107 | A/D - Treatment & Disposal - Wastewater Treatment | | 6,726.40 |
| | | Dep Exp - Treatment & Disposal | | |
| 252107.6765 | 252107 | Equipment - Wastewater Treatment | 6,726.40 | |
| 252.2195 | 252107 | A/D - Other Plant - Wastewater Pump | | 81.58 |
| 252107.6800 | 252107 | Dep Exp - Other Plant - Wastewater Pump | 81.58 | |
| 252.2285 | 252107 | A/D - Reuse Transmission & Distribution | | 0.63 |
| 252107.6890 | 252107 | Dep Exp - Reuse Transmission & Distribution | 0.63 | |

| | | | | |
|-------------|--------|--|-------------------|-------------------|
| 252.4050 | 252107 | A/A - CIAC - Structures & Improvements - Wastewater Pump (Lift Sta | 1,450.08 | |
| 252107.7225 | 252107 | Amort Exp - CIAC - Structures & Improvements - Wa: | 1,450.08 | |
| 252.4105 | 252107 | A/A - CIAC - Gravity Mains | | 11.48 |
| 7280.0000 | 252107 | Amort Exp - CIAC - Gravity Mains | 11.48 | |
| 252.4155 | 252107 | A/A - CIAC - Treatment & Disposal - Wastewater Treatment | | 4,601.30 |
| 252107.7330 | 252107 | Amort Exp - CIAC - Treatment & Disposal - Wastewa | 4,601.30 | |
| 252.4265 | 252107 | A/A - CIAC - Wastewater Tap | | 662.06 |
| 252107.7430 | 252107 | Amort Exp - CIAC - Wastewater Tap | 662.06 | |
| | | | <u>326,372.07</u> | <u>326,372.07</u> |

*To correct A/D and A/A of CIAC through 2008 in the Orangewood business unit.

Entry # 75

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|------------------|------------------|
| 252.1975 | 252106 | A/D - Office Furniture & Equipment | 25,391.41 | |
| 252106.6615 | 252106 | Dep Exp - Miscellaneous Equipment | 110.53 | |
| 252107.6730 | 252107 | Dep Exp - Flow Measure Devices | 4.79 | |
| 252.2005 | 252106 | A/D - Miscellaneous Equipment | | 110.53 |
| 252.2125 | 252107 | A/D - Flow Measure Devices | | 4.79 |
| 252.4260 | 252107 | A/A - CIAC - Other Tangible Plant - Wastewaater | | 8,233.99 |
| 252106.6585 | 252106 | Dep Exp - Office Furniture & Equipment | | 25,391.41 |
| 252106.6595 | 252106 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 8,233.99 | |
| | | | <u>33,740.72</u> | <u>33,740.72</u> |

*To record depreciation through 2011 on assets that has never had any depreciation taken or to remove

Entry # 76

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|----------|----------|
| 252.1353 | 252107 | Manholes | 4,853.66 | |
| 252.1360 | 252107 | Services to Customers | 1,717.66 | |
| 252.2105 | 252107 | A/D - Force Mains | 33.58 | |
| 252.2110 | 252107 | A/D - Gravity Mains | 776.97 | |
| 252.2120 | 252107 | A/D - Services to Customers | 43.75 | |
| 252.3550 | 252107 | CIAC - Force Mains | 45.43 | |
| 252.4115 | 252107 | A/A - CIAC - Services to Customers | 10.75 | |
| 252107.6718 | 252107 | Dep Exp - Manholes | 513.88 | |
| 252107.7275 | 252107 | Amort Exp - CIAC - Force Mains | 1,488.00 | |
| 252.1345 | 252107 | Force Mains | | 1,717.66 |
| 252.1350 | 252107 | Gravity Mains | | 4,853.66 |
| 252.2113 | 252107 | A/D - Manholes | | 513.88 |
| 252.3565 | 252107 | CIAC - Services to Customers | | 45.43 |
| 252.4100 | 252107 | A/A - CIAC - Force Mains | | 1,488.00 |
| 252107.6710 | 252107 | Dep Exp - Force Mains | | 33.58 |
| 252107.6715 | 252107 | Dep Exp - Gravity Mains | | 776.97 |
| 252107.6725 | 252107 | Dep Exp - Services to Customers | | 43.75 |
| 252107.7290 | 252107 | Amort Exp - CIAC - Services to Customers | | 10.75 |

| | |
|----------|----------|
| 9,483.68 | 9,483.68 |
|----------|----------|

*To correctly reclassify a portion of force mains as service lines and a portion of gravity mains as manholes, as

Entry # 77

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|---|-----------|-----------|
| 252.1845 | 252125 | A/D - Structures & Improvements - Source of Supply | 385.66 | |
| 252106.6455 | 252125 | Dep Exp - Structures & Improvements - Source of Supply | | 385.66 |
| 252.1850 | 252125 | A/D - Structures & Improvements - Water Treatment | | 4.04 |
| 252106.6460 | 252125 | Dep Exp - Structures & Improvements - Water Treati | 4.04 | |
| 252.1855 | 252125 | A/D - Structures & Improvements - Transmission & C | 0.09 | |
| 252125.6465 | 252125 | Dep Exp - Structures & Improvements - Transmission & Distribution | | 0.09 |
| 252.1875 | 252125 | A/D - Wells & Springs | | 3,280.87 |
| 252125.6485 | 252125 | Dep Exp - Wells & Springs | 3,280.87 | |
| 252.1900 | 252125 | A/D - Electric Pump Equipment - Water Treatment | 955.92 | |
| 252125.6510 | 252125 | Dep Exp - Electric Pump Equipment - Water Treatment | | 955.92 |
| 252.1905 | 252125 | A/D - Water Treatment Equipment | 2,590.86 | |
| 252125.6515 | 252125 | Dep Exp - Water Treatment Equipment | | 2,590.86 |
| 252.1915 | 252125 | A/D - Distribution Reservoirs & Standpipes | 3,383.41 | |
| 252125.6525 | 252125 | Dep Exp - Distribution Reservoirs & Standpipes | | 3,383.41 |
| 252.1920 | 252125 | A/D - Transmission & Distribution Mains | 341.01 | |
| 252125.6530 | 252125 | Dep Exp - Transmission & Distribution Mains | | 341.01 |
| 252.1925 | 252125 | A/D - Service Lines | 1,820.18 | |
| 252125.6535 | 252125 | Dep Exp - Service Lines | | 1,820.18 |
| 252.1930 | 252125 | A/D - Meters | 75.09 | |
| 252125.6540 | 252125 | Dep Exp - Meters | | 75.09 |
| 252.1935 | 252125 | A/D - Meter Installations | | 13.97 |
| 252125.6545 | 252125 | Dep Exp - Meter Installations | 13.97 | |
| 252.1940 | 252125 | A/D - Hydrants | 98.60 | |
| 252125.6550 | 252125 | Dep Exp - Hydrants | | 98.60 |
| 252.2030 | 252126 | A/D - Organization - Wastewater | | 617.78 |
| 252126.6640 | 252126 | Dep Exp - Organization - Wastewater | 617.78 | |
| 252.2055 | 252126 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 1,088.76 |
| 252126.6660 | 252126 | Dep Exp - Structures & Improvements - Wastewater | 1,088.76 | |
| 252.2130 | 252126 | A/D - Flow Measure Installations | | 3.75 |
| 252126.6735 | 252126 | Dep Exp - Flow Measure Installations | 3.75 | |
| 252.2140 | 252126 | A/D - Pumping Equipment - Wastewater Pump | | 13,968.58 |
| 252126.6745 | 252126 | Dep Exp - Pumping Equipment - Wastewater Pump | 13,968.58 | |
| 252.2160 | 252126 | A/D - Treatment & Disposal Equipment - Wastewater Treatment | | 10,572.26 |
| 252126.6765 | 252126 | Dep Exp - Treatment & Disposal Equipment - Wastev | 10,572.26 | |
| 252.2230 | 252126 | A/D - Tools, Shop, & Miscellaneous Equipment | | 0.08 |
| 252126.6835 | 252126 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 0.08 | |
| 252.2285 | 252126 | A/D - Reuse Transmission & Distribution | | 0.01 |
| 252126.6890 | 252126 | Dep Exp - Reuse Transmission & Distribution | 0.01 | |
| 252.3810 | 252125 | A/A - CIAC - Structures & Improvements - Source of Supply | | 188.28 |
| 252125.6995 | 252125 | Amort Exp - CIAC - Structures & Improvements - Sou | 188.28 | |

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.3815 | 252125 | A/A - CIAC - Structures & Improvements - Water Treatment | | 0.17 |
| 252125.7000 | 252125 | Amort Exp - CIAC - Structures & Improvements - Water Treatment | 0.17 | |
| 252.3840 | 252125 | A/A - CIAC - Wells & Springs | 3.45 | |
| 252125.7025 | 252125 | Amort Exp - CIAC - Wells & Springs | | 3.45 |
| 252.3860 | 252125 | A/A - CIAC - Electric Pump Equipment - Source of Supply | 0.05 | |
| 252125.7045 | 252125 | Amort Exp - CIAC - Electric Pump Equipment - Source of Supply | | 0.05 |
| 252.3875 | 252125 | A/A - CIAC - Water Treatment Equipment | 408.95 | |
| 252125.7060 | 252125 | Amort Exp - CIAC - Water Treatment Equipment | | 408.95 |
| 252.3880 | 252125 | A/A - CIAC - Distribution Reservoirs & Standpipes | | 1,838.17 |
| 252125.7065 | 252125 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes | 1,838.17 | |
| 252.3885 | 252125 | A/A - CIAC - Transmission & Distribution Mains | | 1,689.76 |
| 252125.7070 | 252125 | Amort Exp - CIAC - Transmission & Distribution Mains | 1,689.76 | |
| 252.3895 | 252125 | A/A - CIAC - Meters | 0.04 | |
| 252125.7080 | 252125 | Amort Exp - CIAC - Meters | | 0.04 |
| 252.3900 | 252125 | A/A - CIAC - Meter Installations | 0.02 | |
| 252125.7085 | 252125 | Amort Exp - CIAC - Meter Installations | | 0.02 |
| 252.3905 | 252125 | A/A - CIAC - Hydrants | 2.19 | |
| 252125.7090 | 252125 | Amort Exp - CIAC - Hydrants | | 2.19 |
| 252.3980 | 252125 | A/A - CIAC - Water Tap | 81.69 | |
| 252125.7165 | 252125 | Amort Exp - CIAC - Water Tap | | 81.69 |
| 252.4005 | 252125 | A/A - CIAC - Water Plant Meter Fee | 155.54 | |
| 252125.7190 | 252125 | Amort Exp - CIAC - Water Plant Meter Fee | | 155.54 |
| 252.4050 | 252126 | A/A - CIAC - Structures & Improvements - Wastewater Pump (Lift Station) | | 21,362.14 |
| 252126.7225 | 252126 | Amort Exp - CIAC - Structures & Improvements - Wastewater Pump (Lift Station) | 21,362.14 | |
| 252.3600 | 252126 | A/A - CIAC - Treatment & Disposal - Lagoons | | 13,576.79 |
| 252.4150 | 252126 | Amort Exp - CIAC - Treatment & Disposal - Lagoons | 32,973.97 | |
| 252.4155 | 252126 | A/A - CIAC - Treatment & Disposal - Wastewater Treatment | | 19,397.18 |
| | | | <u>97,905.37</u> | <u>97,905.37</u> |

*To correct A/D and A/A of CIAC through 2008.

Entry # 78

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252.1835 | 252125 | A/D - Organization - Water | 5,301.54 | |
| 252.4260 | 252126 | A/A - CIAC - Other Tangible Plant - Wastewater | 33,528.00 | |
| 252126.6760 | 252126 | Dep Exp - Treatment & Disposal - Lagoons | 56,275.08 | |
| 252125.7160 | 252126 | Amort Exp - CIAC - Other Tangible Plant - Wastewater | 213,426.99 | |
| 252.2155 | 252126 | A/D - Treatment & Disposal - Lagoons | | 56,275.08 |
| 252.3975 | 252126 | A/A - CIAC - Other Tangible Plant - Water | | 213,426.99 |
| 252125.6445 | 252125 | Dep Exp - Organization - Water | | 5,301.54 |
| 252126.7425 | 252126 | Amort Exp - CIAC - Other Tangible Plant - Wastewater | | 33,528.00 |
| | | | <u>308,531.61</u> | <u>308,531.61</u> |

*To record depreciation through 2011 on assets that has never had any depreciation taken or to remove

Entry # 79

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-------------------|-------------------|
| 252.1035 | 252125 | Land & Land Rights - Water Treatment | 4,685.00 | |
| 252.1055 | 252125 | Structures & Improvements - Water Treatment | 311,811.08 | |
| 252.1265 | 252126 | Land & Land Rights - Collection | 10,000.00 | |
| 252.1300 | 252126 | Structures & Improvements - Wastewater Treatment | 31,835.80 | |
| 252.1860 | 252125 | A/D - Structures & Improvements - Water General | 37,452.65 | |
| 252.2075 | 252126 | A/D - Structures & Improvements - Wastewater Gen | 22,215.07 | |
| 252125.6460 | 252125 | Dep Exp - Structures & Improvements - Water Treati | 37,352.37 | |
| 252126.6665 | 252126 | Dep Exp - Structures & Improvements - Wastewater | 22,200.74 | |
| 252125.6070 | 252125 | Miscellaneous Regulatory Matters | 815.00 | |
| 252.1045 | 252125 | Land & Land Rights - Water General | | 5,500.00 |
| 252.1065 | 252125 | Structures & Improvements - Water General | | 311,811.08 |
| 252.1285 | 252126 | Land & Land Rights - Wastewater General | | 10,000.00 |
| 252.1315 | 252126 | Structures & Improvements - Wastewater General | | 31,835.80 |
| 252.1850 | 252125 | A/D - Structures & Improvements - Water Treatment | | 37,352.37 |
| 252.2060 | 252126 | A/D - Structures & Improvements - Wastewater Treatment | | 22,200.74 |
| 252125.6470 | 252125 | Dep Exp - Structures & Improvements - Water General | | 37,452.65 |
| 252126.6680 | 252126 | Dep Exp - Structures & Improvements - Wastewater General | | 22,215.07 |
| | | | <u>478,367.71</u> | <u>478,367.71</u> |

*To reclassify certain accounts to their proper NARUC classification.

Entry # 80

| <u>Account</u> | <u>BU</u> | <u>Description</u> | | |
|----------------|-----------|--|-----------|-----------|
| 252.1360 | 252126 | Services to Customers | 92,289.73 | |
| 252.2105 | 252126 | A/D - Force Mains | 58,695.45 | |
| 252.3550 | 252126 | CIAC - Force Mains | 36,690.74 | |
| 252.3555 | 252126 | CIAC - Gravity Mains | 8,685.39 | |
| 252.4107 | 252126 | A/A - CIAC - Manholes | 2,315.48 | |
| 252.4115 | 252126 | A/A - CIAC - Services to Customers | 8,108.49 | |
| 252126.6725 | 252126 | Dep Exp - Services to Customers | 42,726.02 | |
| 252126.6715 | 252126 | Dep Exp - Gravity Mains | 989.15 | |
| 252126.6717 | 252126 | Dep Exp - Manholes | 1,336.14 | |
| 252126.7275 | 252126 | Amort Exp - CIAC - Force Mains | 38,861.73 | |
| 252126.7280 | 252126 | Amort Exp - CIAC - Gravity Mains | 59,618.75 | |
| 252.1345 | 252126 | Force Mains | | 92,289.73 |
| 252.2110 | 252126 | A/D - Gravity Mains | | 989.15 |
| 252.2113 | 252126 | A/D - Manholes | | 1,336.14 |
| 252.2120 | 252126 | A/D - Services to Customers | | 42,726.02 |
| 252.3557 | 252126 | CIAC - Manholes | | 8,685.39 |
| 252.3565 | 252126 | CIAC - Services to Customers | | 36,690.74 |
| 252.4100 | 252126 | A/A - CIAC - Force Mains | | 38,861.73 |
| 252.4105 | 252126 | A/A - CIAC - Gravity Mains | | 59,618.75 |
| 252126.6710 | 252126 | Dep Exp - Force Mains | | 58,695.45 |
| 252126.7283 | 252126 | Amort Exp - CIAC - Manholes | | 2,315.48 |
| 252126.7290 | 252126 | Amort Exp - CIAC - Services to Customers | | 8,108.49 |

350,317.07 350,317.07

*To correctly reclassify a portion of force mains as service lines and a portion of gravity mains as manholes, as

Entry # 3

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------------------|-----------------|-----------------|
| 252.1835 | 252128 | A/D - Organization - Water | 1,266.00 | |
| 252128.6440 | 252128 | Dep Exp - Organization - Water | | 1,266.00 |
| | | | <u>1,266.00</u> | <u>1,266.00</u> |

*To reverse entry on UR for accum deprec of \$1,266 from 2001 to A/D in Docket No. 020071-WS, Audit Finding

Entry # 4

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.1845 | 252128 | A/D - Structures & Improvements - Source of Supply | 152.87 | |
| 252.1890 | 252128 | A/D - Power Generation Equipment | 48.33 | |
| 252128.6445 | 252128 | Dep Exp - Organization - Water | 734.59 | |
| 252128.6485 | 252128 | Dep Exp - Well & Springs | 61.96 | |
| 252128.6510 | 252128 | Dep Exp - Electric Pump Equipment - Water Treatme | 57.78 | |
| 252128.6520 | 252128 | Dep Exp - Water Treatment Equipment | 1.28 | |
| 252128.6525 | 252128 | Dep Exp - Distribution Reservoirs & Standpipes | 48.57 | |
| 252128.6535 | 252128 | Dep Exp - Service Lines | 15.78 | |
| 252128.6540 | 252128 | Dep Exp Meters | 41.55 | |
| 252128.6620 | 252128 | Dep Exp - Other Tangible Plant - Water | 505.68 | |
| 252.1835 | 252128 | A/D - Organization - Water | | 734.59 |
| 252.1875 | 252128 | A/D - Well & Springs | | 61.96 |
| 252.1900 | 252128 | A/D - Electric Pump Equipment - Water Treatment | | 57.78 |
| 252.1910 | 252128 | A/D - Water Treatment Equipment | | 1.28 |
| 252.1915 | 252128 | A/D - Distribution Reservoirs & Standpipes | | 48.57 |
| 252.1925 | 252128 | A/D - Service Lines | | 15.78 |
| 252.1930 | 252128 | A/D Meters | | 41.55 |
| 252.2010 | 252128 | A/D - Other Tangible Plant - Water | | 505.68 |
| 252128.6455 | 252128 | Dep Exp - Structures & Improvements - Source of Supply | | 152.87 |
| 252128.6690 | 252128 | Dep Exp - Power Generation Equipment | | 48.33 |
| | | | <u>1,668.38</u> | <u>1,668.38</u> |

*To properly book and distribute the \$1,266 adjustment from 2001 to A/D in Docket No. 020071-WS, Audit

Entry # 5

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1835 | 252128 | A/D - Organization - Water | 4,446.25 | |
| 252.1875 | 252128 | A/D - Well & Springs | 375.00 | |
| 252.1900 | 252128 | A/D - Electric Pump Equipment - Water Treatment | 349.75 | |
| 252.1910 | 252128 | A/D - Water Treatment Equipment | 7.75 | |
| 252.1915 | 252128 | A/D - Distribution Reservoirs & Standpipes | 294.00 | |
| 252.1925 | 252128 | A/D - Service Lines | 95.50 | |

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.1930 | 252128 | A/D Meters | 251.50 | |
| 252.2010 | 252128 | A/D - Other Tangible Plant - Water | 12,243.00 | |
| 252128.6455 | 252128 | Dep Exp - Structures & Improvements - Source of Su | 1,156.56 | |
| 252128.6690 | 252128 | Dep Exp - Power Generation Equipment | 585.00 | |
| 252.1845 | 252128 | A/D - Structures & Improvements - Source of Supply | | 1,156.56 |
| 252.1890 | 252128 | A/D - Power Generation Equipment | | 585.00 |
| 252128.6445 | 252128 | Dep Exp - Organization - Water | | 4,446.25 |
| 252128.6485 | 252128 | Dep Exp - Well & Springs | | 375.00 |
| 252128.6510 | 252128 | Dep Exp - Electric Pump Equipment - Water Treatment | | 349.75 |
| 252128.6520 | 252128 | Dep Exp - Water Treatment Equipment | | 7.75 |
| 252128.6525 | 252128 | Dep Exp - Distribution Reservoirs & Standpipes | | 294.00 |
| 252128.6535 | 252128 | Dep Exp - Service Lines | | 95.50 |
| 252128.6540 | 252128 | Dep Exp Meters | | 251.50 |
| 252128.6620 | 252128 | Dep Exp - Other Tangible Plant - Water | | 12,243.00 |
| | | | <u>19,804.31</u> | <u>19,804.31</u> |

*To roll forward depreciation on the assets recorded in the AA ledger from Docket No. 020071-WS, Audit

Entry # 8

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|---------------|---------------|
| 252.1920 | 252128 | A/D - Transmission & Distribution Mains | 238.38 | |
| 252128.6530 | 252128 | Dep Exp - Transmission & Distribution Mains | | 238.38 |
| | | | <u>238.38</u> | <u>238.38</u> |

*To record accum depr for 1998 on retirement entry for \$10,250. 2001 rate case Docket No. 020071-WS,

Entry # 9

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|-----------------|-----------------|
| 252.1920 | 252128 | A/D - Transmission & Distribution Mains | 2,383.81 | |
| 252128.6530 | 252128 | Dep Exp - Transmission & Distribution Mains | | 2,383.81 |
| | | | <u>2,383.81</u> | <u>2,383.81</u> |

*To roll forward depreciation on the assets in entry #7 from 2002-2011.

Entry #10

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-----------------------------------|---------------|---------------|
| 252128.6070 | 252128 | Miscellaneous Regulatory Matters | 785.00 | |
| 252.3800 | 252128 | A/A - CIAC - Organization - Water | | 785.00 |
| | | | <u>785.00</u> | <u>785.00</u> |

*To reverse A/A - CIAC that should have been booked on the AA ledger, Docket No. 020071-WS, Audit Finding

Entry # 11

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.3810 | 252128 | A/A - CIAC - Structures & Improvements - Source of ! | 10.56 | |
| 252.3815 | 252128 | A/A - CIAC - Structures & Improvements - Water Tre: | 1.73 | |

| | | | | |
|-------------|--------|---|--------|--------|
| 252.3840 | 252128 | A/A - CIAC - Wells & Springs | 62.24 | |
| 252.3860 | 252128 | A/A - CIAC - Electric Pump Equipment - Source of Su | 14.50 | |
| 252.3875 | 252128 | A/A - CIAC - Water Treatment Equipment | 26.00 | |
| 252.3880 | 252128 | A/A - CIAC - Distribution Reservoirs & Standpipes | 69.79 | |
| 252.3885 | 252128 | A/A - CIAC - Transmission & Distribution Mains | 378.63 | |
| 252.3890 | 252128 | A/A - CIAC - Service Lines | 183.41 | |
| 252.3895 | 252128 | A/A - CIAC - Meters | 28.70 | |
| 252.3900 | 252128 | A/A - CIAC - Meter Installations | 0.94 | |
| 252.3905 | 252128 | A/A - CIAC - Hydrants | 3.37 | |
| 252.3975 | 252128 | A/A - CIAC - Other Tangible Plant - Water | 5.13 | |
| 252128.6995 | 252128 | Amort Exp - CIAC - Structures & Improvements - Source of Supply | | 10.56 |
| 252128.7000 | 252128 | Amort Exp - CIAC - Structures & Improvements - Water Treatment | | 1.73 |
| 252128.7025 | 252128 | Amort Exp - CIAC - Wells & Springs | | 62.24 |
| 252128.7050 | 252128 | Amort Exp - CIAC - Electric Pump Equipment - Source of Supply | | 14.50 |
| 252128.7060 | 252128 | Amort Exp - CIAC - Water Treatment Equipment | | 26.00 |
| 252128.7065 | 252128 | Amort Exp - CIAC - Distribution Reservoirs & Standpipes | | 69.79 |
| 252128.7070 | 252128 | Amort Exp - CIAC - Transmission & Distribution Mains | | 378.63 |
| 252128.7075 | 252128 | Amort Exp - CIAC - Service Lines | | 183.41 |
| 252128.7080 | 252128 | Amort Exp - CIAC - Meters | | 28.70 |
| 252128.7085 | 252128 | Amort Exp - CIAC - Meter Installations | | 0.94 |
| 252128.7090 | 252128 | Amort Exp - CIAC - Hydrants | | 3.37 |
| 252128.7160 | 252128 | Amort Exp - CIAC - Other Tangible Plant - Water | | 5.13 |
| | | | 785.00 | 785.00 |
| | | | 785.00 | 785.00 |

*To record the difference in A/A - CIAC due to use of incorrect depreciation rates for 2001. This is allocated to

Entry #12

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|----------------------------------|--------------|---------------|
| 252128.6070 | 252128 | Miscellaneous Regulatory Matters | 67.00 | |
| 252.1835 | 252128 | A/D - Organization - Water | | 67.00 |
| | | | 67.00 | 67.00 |
| | | | 67.00 | 67.00 |

*To reverse & remove UR ledger entrie from 2005 Docket No. 060253-WS, Audit Finding No. 1, in the Pinellas

Entry # 14

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------|--------------|---------------|
| 252.1925 | 252128 | A/D - Service Lines | 101.85 | |
| 252128.6535 | 252128 | Dep Exp - Service Lines | | 101.85 |
| | | | 101.85 | 101.85 |
| | | | 101.85 | 101.85 |

*To roll forward A/D from 2006-2011 for the assets that affect entry #13 above. The service lines asset is for

Entry # 15

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1920 | 252128 | A/D - Transmission & Distribution Mains | 14.00 | |
| 252.1925 | 252128 | A/D - Service Lines | 165.00 | |

| | | | | |
|-------------|--------|---|-----------------|-----------------|
| 252128.6290 | 252128 | Water Maintenance Repairs | 3,367.50 | |
| 252.1125 | 252128 | Transmission & Distribution Mains | | 401.87 |
| 252.1130 | 252128 | Service Lines | | 2,965.63 |
| 252128.6530 | 252128 | Dep Exp - Transmission & Distribution Mains | | 14.00 |
| 252128.6535 | 252128 | Dep Exp - Service Lines | | 165.00 |
| | | | <u>3,546.50</u> | <u>3,546.50</u> |

*To reverse capitalized items from 2002, 2003 and 2004 that should have been posted to normal operations

Entry # 16

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|---------------|---------------|
| 252.1920 | 252128 | A/D - Transmission & Distribution Mains | 56.07 | |
| 252.1925 | 252128 | A/D - Service Lines | 444.84 | |
| 252128.6530 | 252128 | Dep Exp - Transmission & Distribution Mains | | 56.07 |
| 252128.6535 | 252128 | Dep Exp - Service Lines | | 444.84 |
| | | | <u>500.92</u> | <u>500.92</u> |

*To roll forward the A/D on the assets in entry #15 from 2006-2011.

Entry #18

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.1915 | 252128 | A/D - Distribution Reservoirs & Standpipes | 9,496.00 | |
| 252.1120 | 252128 | Distribution Reservoirs & Standpipes | | 8,675.00 |
| 252128.6525 | 252128 | Dep Exp - Distribution Reservoirs & Standpipes | | 821.00 |
| | | | <u>9,496.00</u> | <u>9,496.00</u> |

*To record a retirement that should have been made when a capital project was closed in 2002. Docket No.

Entry #19

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.1915 | 252128 | A/D - Distribution Reservoirs & Standpipes | 1,406.76 | |
| 252128.6525 | 252128 | Dep Exp -Dist Resv & Standpipes | | 1,406.76 |
| | | | <u>1,406.76</u> | <u>1,406.76</u> |

*To roll forward A/D on entry #18 for recording a retirement that should have been made when a capital

Entry #3

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1845 | 252110 | A/D - Structures & Improvements - Source of Supply | 2,657.96 | |
| 252.1845 | 252110 | A/D - Structures & Improvements - Source of Supply | 3,151.86 | |
| 252.1850 | 252110 | A/D - Structures & Improvements - Water Treatment | 783.13 | |
| 252.1875 | 252110 | A/D - Well & Springs | 2,494.45 | |
| 252.1895 | 252110 | A/D - Electric Pump Equipment - Source of Supply | 2,582.79 | |
| 252.1900 | 252110 | A/D - Electric Pump Equipment - Water Treatment | 10,126.66 | |
| 252.1905 | 252110 | A/D - Electric Pump Equipment - Transmission & Dist | 54.46 | |
| 252.1910 | 252110 | A/D - Water Treatment Equipment | 2,478.43 | |

| | | | | |
|-------------|--------|---|------------|------------|
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 20,980.04 | |
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | 34,899.63 | |
| 252.1925 | 252110 | A/D - Service Lines | 7,736.04 | |
| 252.1930 | 252110 | A/D - Meters | 8,796.80 | |
| 252.1935 | 252110 | A/D - Meter Installations | 546.27 | |
| 252.1940 | 252110 | A/D - Hydrants | 3,407.17 | |
| 252.1970 | 252110 | A/D - Office Structures & Improvements | 438.18 | |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | 445.07 | |
| 252.1990 | 252110 | A/D - Laboratory Equipment | 79.69 | |
| 252.1995 | 252110 | A/D - Power Operated Equipment | 238.35 | |
| 252110.6455 | 252110 | Dep Exp - Structures & Improvements - Source of Supply | | 2,657.96 |
| 252110.6440 | 252110 | Dep Exp - Structures & Improvements - Water Treatment | | 783.13 |
| 252110.6470 | 252110 | Dep Exp - Structures & Improvements - Water General | | 3,151.86 |
| 252110.6485 | 252110 | Dep Exp - Well & Springs | | 2,494.45 |
| 252110.6505 | 252110 | Dep Exp - Electric Pump Equipment - Source of Supply | | 2,582.79 |
| 252110.6510 | 252110 | Dep Exp - Electric Pump Equipment - Water Treatment | | 10,126.66 |
| 252110.6515 | 252110 | Dep Exp - Electric Pump Equipment - Transmission & Distribution | | 54.46 |
| 252110.6520 | 252110 | Dep Exp - Water Treatment Equipment | | 2,478.43 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 20,980.04 |
| 252110.6530 | 252110 | Dep Exp - Transmission & Distribution Mains | | 34,899.63 |
| 252110.6535 | 252110 | Dep Exp - Service Lines | | 7,736.04 |
| 252110.6540 | 252110 | Dep Exp - Meters | | 8,796.80 |
| 252110.6545 | 252110 | Dep Exp - Meter Installations | | 546.27 |
| 252110.6550 | 252110 | Dep Exp - Hydrants | | 3,407.17 |
| 252110.6580 | 252110 | Dep Exp - Office Structures & Improvements | | 438.18 |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 445.07 |
| 252110.6600 | 252110 | Dep Exp - Laboratory Equipment | | 79.69 |
| 252110.6605 | 252110 | Dep Exp - Power Operated Equipment | | 238.35 |
| | | | 101,897.00 | 101,897.00 |

*To properly book and distribute the \$101,897 adjustment to A/D. The original entries were all recorded on

Entry #4

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.1975 | 252110 | A/D - Office Furniture & Equipment | 1,684.67 | |
| 252.2010 | 252110 | A/D - Other Tangible Plant - Water | 74,059.00 | |
| 252110.6485 | 252110 | Dep Exp - Well & Springs | 500.00 | |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 2,773.13 | |
| 252.1875 | 252110 | A/D - Well & Springs | | 500.00 |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | | 2,773.13 |
| 252110.6585 | 252110 | Dep Exp - Office Furniture & Equipment | | 1,684.67 |
| 252110.6620 | 252110 | Dep Exp - Other Tangible Plant - Water | | 74,059.00 |
| | | | 79,016.79 | 79,016.79 |

*To roll forward depreciation on the assets in entry # 2 from 2002-2011. Docket No. 020071-WS, Audit Finding

Entry #5

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|------------------|------------------|
| 252.1360 | 252111 | Services to Customers | 101.00 | |
| 252.1460 | 252111 | Office Furniture & Equipment | 870.00 | |
| 252.1470 | 252111 | Tools, Shop, & Miscellaneous Equipment | 2,078.00 | |
| 252.2410 | 252111 | Utility PAA - Wastewater | 33,658.00 | |
| 252.1350 | 252111 | Gravity Mains | | 1,601.00 |
| 252.1400 | 252111 | Treatment & Disposal - Wastewater Treatment | | 452.00 |
| 252.1500 | 252111 | Other Tangible Plant - Wastewater | | 34,654.00 |
| | | | <u>36,707.00</u> | <u>36,707.00</u> |

*To record several UPIS accounts that were not recorded. It appears that these were items were not recorded

Entry #6

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 19,691.56 | |
| 252.2050 | 252111 | A/D - Structures & Improvements - Collection | 4,494.80 | |
| 252.2105 | 252111 | A/D - Force Mains | 2,970.24 | |
| 252.2110 | 252111 | A/D - Gravity Mains | 18,918.48 | |
| 252.2113 | 252111 | A/D - Manholes | 1,713.02 | |
| 252.2160 | 252111 | A/D - Treatment & Disposal Equipment - Wastewater | 13.95 | |
| 252.2230 | 252111 | A/D - Tools, Shop, & Miscellaneous Equipment | 15.93 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 19,691.56 |
| 252111.6655 | 252111 | Dep Exp - Structures & Improvements - Collection | | 4,494.80 |
| 252111.6710 | 252111 | Dep Exp - Force Mains | | 2,970.24 |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 18,918.48 |
| 252111.6717 | 252111 | Dep Exp - Manholes | | 1,713.02 |
| 252111.6765 | 252111 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | | 13.95 |
| 252111.6835 | 252111 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 15.93 |
| | | | <u>47,818.00</u> | <u>47,818.00</u> |

*To properly book and distribute the \$47,818 adjustment to A/D. There are 2 sewer business units included in

Entry #7

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 355.78 | |
| 252.2160 | 252111 | A/D - Treatment & Disposal Equipment - Wastewater | 251.11 | |
| 252.2255 | 252111 | A/D - Other Tangible Plant - Wastewater | 34,654.00 | |
| 252111.6725 | 252111 | Dep Exp - Services to Customers | 26.58 | |
| 252111.6825 | 252111 | Dep Exp - Office Furniture & Equipment | 580.00 | |
| 252111.6835 | 252111 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 1,298.75 | |
| 252.2120 | 252111 | A/D - Services to Customers | | 26.58 |
| 252.2220 | 252111 | A/D - Office Furniture & Equipment | | 580.00 |
| 252.2230 | 252111 | A/D - Tools, Shop, & Miscellaneous Equipment | | 1,298.75 |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 355.78 |

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252111.6765 | 252111 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | | 251.11 |
| 252111.6860 | 252111 | Dep Exp - Other Tangible Plant - Wastewater | | 34,654.00 |
| | | | <u>37,166.22</u> | <u>37,166.22</u> |

*To roll forward depreciation on the assets in entry # 5 from 2002-2011. 2001 rate case. Docket No. 020071-

Entry #9

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-----------------------------------|-----------------|-----------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 1,209.22 | |
| 252.3030 | 252111 | Deferred Charges - TV Mains | 2,725.00 | |
| 252111.6355 | 252111 | Deferred Maintenance Expense | 2,725.00 | |
| 252.1350 | 252111 | Gravity Mains | | 2,725.00 |
| 252.3185 | 252111 | A/A - Deferred Charges - TV Mains | | 2,725.00 |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 1,209.22 |
| | | | <u>6,659.22</u> | <u>6,659.22</u> |

*To correctly record an invoice for TV video inspection of sewer lines as a deferred asset and to record five

Entry #12

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|-----------------|-----------------|
| 252.1900 | 252110 | A/D - Electric Pump Equipment - Water Treatment | 140.25 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 1,570.27 | |
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | 143.75 | |
| 252104.6510 | 252110 | Dep Exp - Electric Pump Equipment - Water Treatment | | 140.25 |
| 252104.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 1,570.27 |
| 252104.6530 | 252110 | Dep Exp - Transmission & Distribution Mains | | 143.75 |
| | | | <u>1,854.27</u> | <u>1,854.27</u> |

*To record A/D for 2001 for above entry #11 . Docket No. 020071-WS, Audit Finding No. 4.

Entry #13

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|------------------|------------------|
| 252.1900 | 252110 | A/D - Electric Pump Equipment - Water Treatment | 2,805.10 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 15,702.70 | |
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | 1,437.45 | |
| 252104.6510 | 252110 | Dep Exp - Electric Pump Equipment - Water Treatment | | 2,805.10 |
| 252104.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 15,702.70 |
| 252104.6530 | 252110 | Dep Exp - Transmission & Distribution Mains | | 1,437.45 |
| | | | <u>19,945.25</u> | <u>19,945.25</u> |

*To roll forward depreciation on the asset retired in the above entry for 2002-2011. Docket No. 020071-WS,

Entry #16

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------|--------------|---------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 2,242.33 | |
| 252104.6510 | 252111 | Dep Exp - Gravity Mains | | 2,242.33 |

| | |
|----------|----------|
| 2,242.33 | 2,242.33 |
|----------|----------|

*To record A/D for 2001 for above entry #11 . Docket No. 020071-WS, Audit Finding No. 4.

Entry #17

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------|--------------|---------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 14,948.84 | |
| 252104.6525 | 252111 | Dep Exp - Gravity Mains | | 14,948.84 |
| | | | 14,948.84 | 14,948.84 |

*To roll forward depreciation on the asset retired in the above entry for 2002-2011. Docket No. 020071-WS,

Entry #18

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.2855 | 252119 | Preliminary Survey | 14,935.00 | |
| 252.1295 | 252119 | Structures & Improvements - Wastewater Pump (Lif | 43,859.00 | |
| 252.1350 | 252119 | Gravity Mains | 28,185.00 | |
| 252119.7750 | 252119 | AFUDC | 14,541.00 | |
| 252.2400 | 252119 | PAA | | 101,520.00 |
| | | | 101,520.00 | 101,520.00 |

*To reclassify \$101,518 in land and land rights. Docket No. 020071-WS, Audit Finding No. 5.

Entry #19

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252119.6660 | 252119 | Dep Exp - Structures & Improvements - Wastewater | 19,297.96 | |
| 252119.6715 | 252119 | Dep Exp - Gravity Mains | 6,889.67 | |
| 252.2055 | 252119 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 19,297.96 |
| 252.2110 | 252119 | A/D - Gravity Mains | | 6,889.67 |
| | | | 26,187.63 | 26,187.63 |

*To roll forward depreciation on the asset retired in the above entry # 18 for 2001-2011 (11 years). 2001 rate

Entry #21

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|----------------------------------|--------------|---------------|
| 252119.2907 | 252118 | Miscellaneous Regulatory Matters | 2,952.00 | |
| 252.1020 | 252118 | Organization - Water | | 2,952.00 |
| | | | 2,952.00 | 2,952.00 |

*To reclassify capitalized salaries from 1999 and 2000 in Lincoln Heights, Docket No. 020071-WS, Audit Finding

Entry #22

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------------------|--------------|---------------|
| 252.1835 | 252118 | A/D - Organization - Water | 74.00 | |
| 252110.6445 | 252118 | Dep Exp - Organization - Water | | 74.00 |
| | | | 74.00 | 74.00 |

*To remove A/D in the entry above for 2001 for entry #21. 2001 rate case. Docket No. 020071-WS, Audit

Entry #23

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------------------|---------------|---------------|
| 252.1835 | 252118 | A/D - Organization - Water | 738.00 | |
| 252110.6445 | 252118 | Dep Exp - Organization - Water | | 738.00 |
| | | | <u>738.00</u> | <u>738.00</u> |

*To remove A/D in the entry above for 2002-2011 for entry #21. Docket No. 020071-WS, Audit Finding No. 6.

Entry #24

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.2075 | 252119 | A/D - Structures & Improvements - Wastewater Gen | 25,687.00 | |
| 252.2075 | 252119 | A/D - Structures & Improvements - Wastewater Gen | 17,843.71 | |
| 252.2075 | 252119 | A/D - Structures & Improvements - Wastewater Gen | 13,569.16 | |
| 252.1315 | 252119 | Structures & Improvements - Wastewater General | | 57,099.87 |
| | | | <u>57,099.87</u> | <u>57,099.87</u> |

*To retire 100% of wastewater plant because of interconnection with City of Sanford, to record A/D through

Entry #28

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-------------------|-------------------|
| 252.3975 | 252110 | A/A - CIAC - Other Tangible Plant - Water | 2,225.00 | |
| 252.3975 | 252110 | A/A - CIAC - Other Tangible Plant - Water | 49,775.00 | |
| 252.4265 | 252111 | A/A - CIAC - Other Tangible Plant - Wastewater | 1,085.00 | |
| 252.4265 | 252111 | A/A - CIAC - Other Tangible Plant - Wastewater | 46,915.00 | |
| 252110.7160 | 252110 | Amort Exp - CIAC - Other Tangible Plant - Water | | 2,225.00 |
| 252110.7160 | 252110 | Amort Exp - CIAC - Other Tangible Plant - Water | | 49,775.00 |
| 252111.7425 | 252111 | Amort Exp - CIAC - Other Tangible Plant - Wastewater | | 1,085.00 |
| 252111.7425 | 252111 | Amort Exp - CIAC - Other Tangible Plant - Wastewater | | 46,915.00 |
| | | | <u>100,000.00</u> | <u>100,000.00</u> |

*To record A/A entries through 2001 on the AA ledger that have been on the books since before 1992 for CIAC.

Entry #29

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-------------------|-------------------|
| 252.3975 | 252110 | A/A - CIAC - Other Tangible Plant - Water | 52,000.00 | |
| 252.4265 | 252111 | A/A - CIAC - Other Tangible Plant - Wastewater | 48,000.00 | |
| 252110.7160 | 252110 | Amort Exp - CIAC - Other Tangible Plant - Water | | 52,000.00 |
| 252111.7425 | 252111 | Amort Exp - CIAC - Other Tangible Plant - Wastewater | | 48,000.00 |
| | | | <u>100,000.00</u> | <u>100,000.00</u> |

*To roll forward A/A entries through 2011 for entry #25. Docket No. 020071-WS, Audit Finding No. 10.

Entry #34

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------|--------------|---------------|
|----------------|-----------|--------------------|--------------|---------------|

| | | | | |
|-------------|--------|--|-------------------|-------------------|
| 252.2030 | 252109 | A/D - Organization - Wastewater | 30.00 | |
| 252.3330 | 252109 | CIAC - Water Treatment Equipment | 107,000.00 | |
| 252.1835 | 252109 | A/D - Organization - Water | | 766.00 |
| 252.1895 | 252109 | A/D - Electric Pump Equipment - Source of Supply | | 30.00 |
| 252109.6070 | 252109 | Miscellaneous Regulatory Matters | | 106,234.00 |
| | | | <u>107,030.00</u> | <u>107,030.00</u> |

*To reverse adjustments on the UR ledger of the UIF cost center in 2007. Docket No. 060253-WS, Audit

Entry #35

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-------------------|-------------------|
| 252.3875 | 252110 | A/A - CIAC - Water Treatment Equipment | 8,915.00 | |
| | 252110 | A/P - Associated Companies | 107,000.00 | |
| 252.3330 | 252110 | CIAC - Water Treatment Equipment | | 107,000.00 |
| 252110.7060 | 252110 | Amort Exp - CIAC - Water Treatment Equipment | | 8,915.00 |
| | | | <u>115,915.00</u> | <u>115,915.00</u> |

*To record a payment from the city of Altamonte Springs as CIAC. Docket No. 060253-WS, Audit Finding No. 1.

Entry #36

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.3875 | 252110 | A/A - CIAC - Water Treatment Equipment | 24,318.18 | |
| 252110.7060 | 252110 | Amort Exp - CIAC - Water Treatment Equipment | | 24,318.18 |
| | | | <u>24,318.18</u> | <u>24,318.18</u> |

*To roll forward the CIAC in entry #35 from 2006 through 2011.

Entry #37

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.1845 | 252110 | A/D - Structures & Improvements - Source of Supply | 1,894.25 | |
| 252.1845 | 252110 | A/D - Structures & Improvements - Source of Supply | 321.05 | |
| 252.1900 | 252113 | A/D - Electric Pump Equipment - Water Treatment | 1,646.65 | |
| 252.1900 | 252113 | A/D - Electric Pump Equipment - Water Treatment | 420.50 | |
| 252.1900 | 252117 | A/D - Electric Pump Equipment - Water Treatment | 1,324.38 | |
| 252.1900 | 252117 | A/D - Electric Pump Equipment - Water Treatment | 338.51 | |
| 252.1900 | 252117 | A/D - Electric Pump Equipment - Water Treatment | 8,783.46 | |
| 252.1900 | 252117 | A/D - Electric Pump Equipment - Water Treatment | 2,451.14 | |
| 252.1900 | 252118 | A/D - Electric Pump Equipment - Water Treatment | 684.93 | |
| 252.1900 | 252118 | A/D - Electric Pump Equipment - Water Treatment | 174.88 | |
| 252.1900 | 252118 | A/D - Electric Pump Equipment - Water Treatment | 1,365.32 | |
| 252.1900 | 252118 | A/D - Electric Pump Equipment - Water Treatment | 364.00 | |
| 252.1925 | 252118 | A/D - Services | 654.67 | |
| 252.1925 | 252118 | A/D - Services | 92.50 | |
| 252.1940 | 252110 | A/D - Hydrants | 2,425.00 | |
| 252.1940 | 252110 | A/D - Hydrants | 300.00 | |
| 252.1050 | 252110 | Structures & Improvements - Source of Supply | | 1,712.25 |

| | | | |
|-------------|--------|--|-----------|
| 252.1105 | 252113 | Electric Pump Equipment - Water Treatment | 1,401.65 |
| 252.1105 | 252117 | Electric Pump Equipment - Water Treatment | 9,298.84 |
| 252.1105 | 252118 | Electric Pump Equipment - Water Treatment | 1,796.25 |
| 252.1130 | 252118 | Services | 616.67 |
| 252.1145 | 252110 | Hydrants | 2,250.00 |
| 252110.6455 | 252110 | Dep Exp - Structures & Improvements - Source of Supply | 182.00 |
| 252110.6455 | 252110 | Dep Exp - Structures & Improvements - Source of Supply | 321.05 |
| 252113.6510 | 252113 | Dep Exp - Electric Pump Equipment - Water Treatment | 245.00 |
| 252113.6510 | 252113 | Dep Exp - Electric Pump Equipment - Water Treatment | 420.50 |
| 252117.6510 | 252117 | Dep Exp - Electric Pump Equipment - Water Treatment | 196.00 |
| 252117.6510 | 252117 | Dep Exp - Electric Pump Equipment - Water Treatment | 338.51 |
| 252117.6510 | 252117 | Dep Exp - Electric Pump Equipment - Water Treatment | 613.00 |
| 252117.6510 | 252117 | Dep Exp - Electric Pump Equipment - Water Treatment | 2,451.14 |
| 252118.6510 | 252118 | Dep Exp - Electric Pump Equipment - Water Treatment | 102.00 |
| 252118.6510 | 252118 | Dep Exp - Electric Pump Equipment - Water Treatment | 174.88 |
| 252118.6510 | 252118 | Dep Exp - Electric Pump Equipment - Water Treatment | 152.00 |
| 252118.6510 | 252118 | Dep Exp - Electric Pump Equipment - Water Treatment | 364.00 |
| 252118.6535 | 252118 | Dep Exp - Services | 38.00 |
| 252118.6535 | 252118 | Dep Exp - Services | 92.50 |
| 252110.6550 | 252110 | Dep Exp - Hydrants | 175.00 |
| 252110.6550 | 252110 | Dep Exp - Hydrants | 300.00 |
| | | | 23,241.22 |
| | | | 23,241.22 |

*To retire UPIS from 2002-2005 and to rollforward A/D to 2011. Docket No. 060253-WS, Audit Finding No. 6.

Entry #38

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------|--------------|---------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 924.00 | |
| 252.2110 | 252111 | A/D - Gravity Mains | 114.27 | |
| 252.1350 | 252111 | Gravity Mains | | 857.00 |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 67.00 |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 114.27 |
| | | | 1,038.27 | 1,038.27 |

*To retire UPIS from 2002-2005 and to rollforward A/D to 2011. Docket No. 060253-WS, Audit Finding No. 6.

Entry #39

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.1845 | 252114 | A/D - Structures & Improvements - Source of Supply | 84.00 | |
| 252.1845 | 252114 | A/D - Structures & Improvements - Source of Supply | 150.00 | |
| 252.1845 | 252122 | A/D - Structures & Improvements - Source of Supply | 80.00 | |
| 252.1845 | 252122 | A/D - Structures & Improvements - Source of Supply | 146.25 | |
| 252.1900 | 252122 | A/D - Electric Pump Equipment - Water Treatment | 16.00 | |
| 252.1900 | 252122 | A/D - Electric Pump Equipment - Water Treatment | 192.69 | |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | 119.00 | |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | 206.85 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 87.00 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 190.80 | |

| | | | | |
|-------------|--------|--|-----------------|-----------------|
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 84.00 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 182.16 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 154.00 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 340.80 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 154.00 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 338.40 | |
| 252114.6285 | 252114 | Water Maintenance - Supplies | 800.00 | |
| 252122.6285 | 252122 | Water Maintenance - Supplies | 780.00 | |
| 252122.6285 | 252122 | Water Maintenance - Supplies | 642.29 | |
| 252110.6310 | 252110 | Water - Other Maintenance Expense | 551.59 | |
| 252111.6345 | 252111 | Wastewater - Other Maintenance Expense | 795.00 | |
| 252113.6345 | 252113 | Wastewater - Other Maintenance Expense | 759.00 | |
| 252111.6345 | 252111 | Wastewater - Other Maintenance Expense | 1,420.00 | |
| 252111.6345 | 252111 | Wastewater - Other Maintenance Expense | 1,410.00 | |
| 252.1050 | 252114 | Structures & Improvements - Source of Supply | | 800.00 |
| 252.1050 | 252122 | Structures & Improvements - Source of Supply | | 780.00 |
| 252.1105 | 252122 | Electric Pump Equipment - Water Treatment | | 642.29 |
| 252.1190 | 252110 | Tools, Shop, & Miscellaneous Equipment | | 551.59 |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift Station) | | 795.00 |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift Station) | | 759.00 |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift Station) | | 1,420.00 |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift Station) | | 1,410.00 |
| 252114.6455 | 252114 | Dep Exp - Structures & Improvements - Source of Supply | 84.00 | |
| 252114.6455 | 252114 | Dep Exp - Structures & Improvements - Source of Supply | 150.00 | |
| 252122.6455 | 252122 | Dep Exp - Structures & Improvements - Source of Supply | 80.00 | |
| 252122.6455 | 252122 | Dep Exp - Structures & Improvements - Source of Supply | 146.25 | |
| 252122.6510 | 252122 | Dep Exp - Electric Pump Equipment - Water Treatment | 16.00 | |
| 252122.6510 | 252122 | Dep Exp - Electric Pump Equipment - Water Treatment | 192.69 | |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 119.00 | |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | 206.85 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 87.00 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 190.80 | |
| 252113.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 84.00 | |
| 252113.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 182.16 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 154.00 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 340.80 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 154.00 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 338.40 | |
| | | | <u>9,683.82</u> | <u>9,683.82</u> |

*To reverse capital items that should have been expensed. Docket No. 060253-WS, Audit Finding No. 6.

Entry #40

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1115 | 252115 | Water Treatment Equipment | 0.50 | |
| 252.1900 | 252121 | A/D - Electric Pump Equipment - Water Treatment | 230.00 | |

| | | | | |
|-------------|--------|---|-----------------|-----------------|
| 252.1900 | 252121 | A/D - Electric Pump Equipment - Water Treatment | 549.60 | |
| 252.1910 | 252115 | A/D - Water Treatment Equipment | 269.00 | |
| 252.1910 | 252115 | A/D - Water Treatment Equipment | 1,074.68 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 41.00 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 487.84 | |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | 238.00 | |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | 405.00 | |
| 252110.6070 | 252110 | Miscellaneous Regulatory Matters | 1,080.33 | |
| 252.1120 | 252110 | Distribution Reservoirs & Standpipes | | 184.33 |
| 252.1190 | 252110 | Tools, Shop, & Miscellaneous Equipment | | 1,080.00 |
| 252115.6070 | 252115 | Miscellaneous Regulatory Matters | | 0.50 |
| 252122.6510 | 252121 | Dep Exp - Electric Pump Equipment - Water Treatment | | 46.00 |
| 252122.6510 | 252121 | Dep Exp - Electric Pump Equipment - Water Treatment | | 549.60 |
| 252115.6520 | 252115 | Dep Exp - Water Treatment Equipment | | 269.00 |
| 252115.6520 | 252115 | Dep Exp - Water Treatment Equipment | | 1,074.68 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 41.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 487.84 |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 238.00 |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 405.00 |
| | | | <u>4,375.95</u> | <u>4,375.95</u> |

*To book the first years of depreciation on assets that did not have supporting documentation and to correct

Entry #41

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 242.1120 | 242100 | Distribution Reservoirs & Standpipes | 861.00 | |
| 251.1120 | 251106 | Distribution Reservoirs & Standpipes | 1,605.00 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 330.00 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 81.00 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 148.00 | |
| 252110.6070 | 252110 | Miscellaneous Regulatory Matters | 3,677.59 | |
| 251106.6525 | 251106 | Dep Exp - Distribution Reservoirs & Standpipes | 408.27 | |
| 252.1120 | 252110 | Distribution Reservoirs & Standpipes | | 6,143.59 |
| 252.1915 | 251106 | A/D - Distribution Reservoirs & Standpipes | | 408.27 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 330.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 81.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 148.00 |
| | | | <u>7,110.86</u> | <u>7,110.86</u> |

*To reverse invoices that are for other systems not in UIF and to roll forward the A/D through 2011. Docket

Entry #42

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.2055 | 252119 | A/D - Structures & Improvements - Wastewater Purr | 109.00 | |
| 252.2055 | 252119 | A/D - Structures & Improvements - Wastewater Purr | 240.00 | |
| 252119.6345 | 252119 | Wastewater - Other Maintenance Expense | 1,000.00 | |

| | | | |
|-------------|--------|--|----------|
| 252.1295 | 252119 | Structures & Improvements - Wastewater Pump (Lift Station) | 1,000.00 |
| 252119.6660 | 252119 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 109.00 |
| 252119.6660 | 252119 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | 240.00 |
| | | | 1,349.00 |
| | | | 1,349.00 |

*To remove an invoice as a duplicate from 2002 and to roll forward the A/D through 2011. Docket No. 060253-

Entry #43

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------|--------------|---------------|
| 252.1930 | 252115 | A/D - Meters | 1,648.00 | |
| 252.1930 | 252115 | A/D - Meters | 1,648.00 | |
| 252.1930 | 252115 | A/D - Meters | 459.90 | |
| 252.1930 | 252115 | A/D - Meters | 459.90 | |
| 252.1135 | 252115 | Meters | | 1,533.00 |
| 252.1135 | 252115 | Meters | | 1,533.00 |
| 252115.6540 | 252115 | Dep Exp - Meters | | 115.00 |
| 252115.6540 | 252115 | Dep Exp - Meters | | 115.00 |
| 252115.6540 | 252115 | Dep Exp - Meters | | 459.90 |
| 252115.6540 | 252115 | Dep Exp - Meters | | 459.90 |
| | | | 4,215.80 | 4,215.80 |

*To reverse and re-book a retirement that was recorded backwards from 2004. Docket No. 060253-WS, Audit

Entry #44

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 148.00 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 356.76 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 148.00 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 356.76 | |
| 252.1915 | 252118 | A/D - Distribution Reservoirs & Standpipes | 148.00 | |
| 252.1915 | 252118 | A/D - Distribution Reservoirs & Standpipes | 356.76 | |
| 252.1915 | 252118 | A/D - Distribution Reservoirs & Standpipes | 148.00 | |
| 252.1915 | 252118 | A/D - Distribution Reservoirs & Standpipes | 356.76 | |
| 252110.6355 | 252110 | Deferred Maintenance Expense | 4,400.00 | |
| 252118.6355 | 252118 | Deferred Maintenance Expense | 4,400.00 | |
| 252.1120 | 252110 | Distribution Reservoirs & Standpipes | | 2,200.00 |
| 252.1120 | 252110 | Distribution Reservoirs & Standpipes | | 2,200.00 |
| 252.1120 | 252118 | Distribution Reservoirs & Standpipes | | 2,200.00 |
| 252.1120 | 252118 | Distribution Reservoirs & Standpipes | | 2,200.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 148.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 356.76 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 148.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 356.76 |
| 252118.6525 | 252118 | Dep Exp - Distribution Reservoirs & Standpipes | | 148.00 |
| 252110.6525 | 252118 | Dep Exp - Distribution Reservoirs & Standpipes | | 356.76 |
| 252118.6525 | 252118 | Dep Exp - Distribution Reservoirs & Standpipes | | 148.00 |

| | | | | |
|-------------|--------|--|-----------|-----------|
| 252110.6525 | 252118 | Dep Exp - Distribution Reservoirs & Standpipes | | 356.76 |
| | | | 10,819.03 | 10,819.03 |

*To reverse invoices and associated A/D (through 2011) for water tank inspections when they should have

Entry #45

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|------------------------------|--------------|---------------|
| 252119.6355 | 252119 | Deferred Maintenance Expense | 2,200.00 | |
| 252.2110 | 252119 | A/D - Gravity Mains | 24.00 | |
| 252.2110 | 252119 | A/D - Gravity Mains | 293.33 | |
| 252.1350 | 252119 | Gravity Mains | | 2,200.00 |
| 252119.6715 | 252119 | Dep Exp - Gravity Mains | | 24.00 |
| 252119.6715 | 252119 | Dep Exp - Gravity Mains | | 293.33 |
| | | | 2,517.33 | 2,517.33 |

*To retire survey for Lincoln Heights wastewater plant land and to roll forward these adjustments through

Entry #46

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------|--------------|---------------|
| 252.1940 | 252110 | A/D - Hydrants | 26,207.00 | |
| 252.1145 | 252110 | Hydrants | | 24,316.00 |
| 252110.6550 | 252110 | Dep Exp - Hydrants | | 1,891.00 |
| | | | 26,207.00 | 26,207.00 |

*To close out work order 115-02-01 from 2002 for replacing fire hydrants. Docket No. 060253-WS, Audit

Entry #47

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------|--------------|---------------|
| 252.1940 | 252110 | A/D - Hydrants | 3,242.13 | |
| 252110.6550 | 252110 | Dep Exp - Hydrants | | 3,242.13 |
| | | | 3,242.13 | 3,242.13 |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #48

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------------------|--------------|---------------|
| 252.1910 | 252110 | A/D - Water Treatment Equipment | 3,451.00 | |
| 252.1115 | 252110 | Water Treatment Equipment | | 3,099.00 |
| 252110.6520 | 252110 | Dep Exp - Water Treatment Equipment | | 352.00 |
| | | | 3,451.00 | 3,451.00 |

*To close out work order 115-03-01 from 2003 for chlorine treatment systems. Docket No. 060253-WS, Audit

Entry #49

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---------------------------------|--------------|---------------|
| 252.1910 | 252110 | A/D - Water Treatment Equipment | 845.18 | |

| | | | | |
|-------------|--------|-------------------------------------|---------------|---------------|
| 252110.6520 | 252110 | Dep Exp - Water Treatment Equipment | | 845.18 |
| | | | <u>845.18</u> | <u>845.18</u> |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #50

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-------------------|-------------------|
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 219,138.00 | |
| 252.1120 | 252110 | Distribution Reservoirs & Standpipes | | 216,216.00 |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 2,922.00 |
| | | | <u>219,138.00</u> | <u>219,138.00</u> |

*To close out work order 115-02-01 from 2003 for chlorine treatment systems. Docket No. 060253-WS, Audit

Entry #51

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 35,062.05 | |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 35,062.05 |
| | | | <u>35,062.05</u> | <u>35,062.05</u> |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #52

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------|------------------|------------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 49,739.00 | |
| 252.1350 | 252111 | Gravity Mains | | 47,121.00 |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 2,618.00 |
| | | | <u>49,739.00</u> | <u>49,739.00</u> |

*To close out work order 116-01-02 from 2003 for relocate and replace sewer main. Docket No. 060253-WS,

Entry #53

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|-------------------------|-----------------|-----------------|
| 252.2110 | 252111 | A/D - Gravity Mains | 6,282.80 | |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 6,282.80 |
| | | | <u>6,282.80</u> | <u>6,282.80</u> |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #54

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 42,958.00 | |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift Station) | | 41,035.00 |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 1,923.00 |
| | | | <u>42,958.00</u> | <u>42,958.00</u> |

*To close out work order 116-03-03 from 2004 for rebuilding lift station and control panel. Docket No. 060253-

Entry # 55

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 9,848.40 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 9,848.40 |
| | | | <u>9,848.40</u> | <u>9,848.40</u> |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #56

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-----------------|-----------------|
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 3,361.00 | |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift Station) | | 3,009.00 |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 352.00 |
| | | | <u>3,361.00</u> | <u>3,361.00</u> |

*To close out work order 116-03-03 from 2004 for chlorine treatment. Docket No. 060253-WS, Audit Finding

Entry #57

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|---------------|---------------|
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 722.16 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 722.16 |
| | | | <u>722.16</u> | <u>722.16</u> |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #58

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.2055 | 252119 | A/D - Structures & Improvements - Wastewater Purr | 80,925.00 | |
| 252.1295 | 252119 | Structures & Improvements - Wastewater Pump (Lift Station) | | 77,301.00 |
| 252119.6660 | 252119 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 3,624.00 |
| | | | <u>80,925.00</u> | <u>80,925.00</u> |

*To close out work order 116-03-03 from 2004 for rebuilding lift station. Docket No. 060253-WS, Audit Finding

Entry #59

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|------------------|------------------|
| 252.2055 | 252119 | A/D - Structures & Improvements - Wastewater Purr | 18,552.24 | |
| 252119.6660 | 252119 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 18,552.24 |
| | | | <u>18,552.24</u> | <u>18,552.24</u> |

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #60

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--------------------|--------------|---------------|
|----------------|-----------|--------------------|--------------|---------------|

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.1900 | 252121 | A/D - Electric Pump Equipment - Water Treatment | 17,203.00 | |
| 252.1105 | 252121 | Electric Pump Equipment - Water Treatment | | 16,003.00 |
| 252121.6515 | 252121 | Dep Exp - Electric Pump Equipment - Water Treatment | | 1,200.00 |
| | | | <u>17,203.00</u> | <u>17,203.00</u> |

*To close out work order 115-04-0 from 2004 for the removal and disposal of a generator installed in 1991

Entry #61

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|------------------|------------------|
| 252.1900 | 252121 | A/D - Electric Pump Equipment - Water Treatment | 4,800.90 | |
| 252121.6515 | 252121 | Dep Exp - Electric Pump Equipment - Water Treatment | | 4,800.90 |
| 252.1055 | 252113 | Structures & Improvements - Water Treatment | 4,800.00 | |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | 3,600.00 | |
| 252.2985 | 252113 | Deferred Charges - Other | 1,099.00 | |
| 252110.6355 | 252113 | Deferred Maintenance Expense | 275.00 | |
| 252110.6355 | 252113 | Deferred Maintenance Expense | 824.00 | |
| 252113.6460 | 252113 | Dep Exp - Structures & Improvements - Water Treatment | 73.00 | |
| 252113.6460 | 252113 | Dep Exp - Structures & Improvements - Water Treatment | 225.00 | |
| 252.1055 | 252113 | Structures & Improvements - Water Treatment | | 3,600.00 |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | | 73.00 |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | | 225.00 |
| 252.3140 | 252113 | A/A - Deferred Charges - Other | | 275.00 |
| 252.3140 | 252113 | A/A - Deferred Charges - Other | | 824.00 |
| 252113.6310 | 252113 | Water - Other Maintenance Expense | | 4,800.00 |
| 252110.6050 | 252113 | Other Outside Services | | 1,099.00 |
| | | | <u>15,696.90</u> | <u>15,696.90</u> |

*To reclassify and roll forward two items that were recorded in expense. One should have been a retirement

*To roll forward A/D from the entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #62

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|-----------------|-----------------|
| 252.1125 | 252110 | Transmission & Distribution Mains | | 1,173.75 |
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | 96.00 | |
| 252110.6530 | 252110 | Dep Exp - Transmission & Distribution Mains | | 27.00 |
| 252110.6070 | 252110 | Miscellaneous Regulatory Matters | 1,104.75 | |
| | | | <u>1,200.75</u> | <u>1,200.75</u> |

*To remove capitalized labor from a project because of hours that were booked that were not existent. No.

Entry #63

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|---------------|---------------|
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | 163.78 | |
| 252110.6530 | 252110 | Dep Exp - Transmission & Distribution Mains | | 163.78 |
| | | | <u>163.78</u> | <u>163.78</u> |

*To roll forward A/D from Entry above from 2006-2011. Docket No. 060253-WS, Audit Finding No. 9.

Entry #64

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|------------------|------------------|
| 252.1055 | 252113 | Structures & Improvements - Water Treatment | 4,800.00 | |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | 3,600.00 | |
| 252.2985 | 252113 | Deferred Charges - Other | 1,099.00 | |
| 252110.6355 | 252113 | Deferred Maintenance Expense | 275.00 | |
| 252110.6355 | 252113 | Deferred Maintenance Expense | 824.00 | |
| 252113.6460 | 252113 | Dep Exp - Structures & Improvements - Water Treatment | 73.00 | |
| 252113.6460 | 252113 | Dep Exp - Structures & Improvements - Water Treatment | 225.00 | |
| 252.1055 | 252113 | Structures & Improvements - Water Treatment | | 3,600.00 |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | | 73.00 |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | | 225.00 |
| 252.3140 | 252113 | A/A - Deferred Charges - Other | | 275.00 |
| 252.3140 | 252113 | A/A - Deferred Charges - Other | | 824.00 |
| 252113.6310 | 252113 | Water - Other Maintenance Expense | | 4,800.00 |
| 252110.6050 | 252110 | Other Outside Services | | 1,099.00 |
| | | | <u>10,896.00</u> | <u>10,896.00</u> |

*To reclassify and roll forward two items that were recorded in expense. One should have been a retirement

Entry #66

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|-------------------|-------------------|
| | 252111 | A/P - Associated Companies | 10,876.32 | |
| | 252119 | A/P - Associated Companies | 172,214.84 | |
| 252.1285 | 252111 | Land & Land Rights - Wastewater General | | 10,876.32 |
| 252.1285 | 252119 | Land & Land Rights - Wastewater General | | 172,214.84 |
| | | | <u>183,091.16</u> | <u>183,091.16</u> |

*To write off land balances per the Order in Docket No. 060253-WS. This land was sold but the moneys were ne

Entry #67

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.1030 | 252110 | Land & Land Rights - Source of Supply | 17,935.00 | |
| 252.1050 | 252110 | Structures & Improvements - Source of Supply | 1,712.00 | |
| 252.1050 | 252114 | Structures & Improvements - Source of Supply | 800.00 | |
| 252.1050 | 252122 | Structures & Improvements - Source of Supply | 753.00 | |
| 252.1055 | 252113 | Structures & Improvements - Water Treatment | 1,200.00 | |
| 252.1080 | 252110 | Wells & Springs | 15,174.00 | |
| 252.1105 | 252113 | Electric Pump Equipment - Water Treatment | 1,402.00 | |
| 252.1105 | 252117 | Electric Pump Equipment - Water Treatment | 9,298.00 | |
| 252.1105 | 252118 | Electric Pump Equipment - Water Treatment | 1,796.00 | |
| 252.1105 | 252122 | Electric Pump Equipment - Water Treatment | 642.00 | |
| 252.1120 | 252110 | Distribution Reservoirs & Standpipes | 8,939.00 | |
| 252.1120 | 252114 | Distribution Reservoirs & Standpipes | 1,605.00 | |

| | | | | |
|-------------|--------|--|------------|-----------|
| 252.1120 | 252118 | Distribution Reservoirs & Standpipes | 4,400.00 | |
| 252.1125 | 252110 | Transmission & Distribution Mains | 1,403.00 | |
| 252.1130 | 252118 | Service Lines | 617.00 | |
| 252.1135 | 252115 | Meters | 3,066.00 | |
| 252.1145 | 252110 | Hydrants | 2,250.00 | |
| 252.1190 | 252110 | Tools, Shop, & Miscellaneous Equipment | 1,632.00 | |
| 252.1295 | 252111 | Structures & Improvements - Wastewater Pump (Lift) | 3,625.00 | |
| 252.1295 | 252119 | Structures & Improvements - Wastewater Pump (Lift) | 1,759.00 | |
| 252.1350 | 252111 | Gravity Mains | 857.00 | |
| 252.1350 | 252119 | Gravity Mains | 2,200.00 | |
| 252.1400 | 252111 | Treatment & Disposal Equipment - Wastewater Treatment | 323,683.00 | |
| 252.2230 | 252119 | A/D - Tools, Shop, & Miscellaneous Equipment | 880.00 | |
| 252.3555 | 252111 | CIAC - Gravity Mains | 141,720.00 | |
| 252109.6070 | 252109 | Miscellaneous Regulatory Matters | 7,120.00 | |
| 252110.6070 | 252110 | Miscellaneous Regulatory Matters | 15,174.00 | |
| 252113.6070 | 252113 | Miscellaneous Regulatory Matters | 2,712.00 | |
| 252114.6070 | 252114 | Miscellaneous Regulatory Matters | 243.00 | |
| 252115.6070 | 252115 | Miscellaneous Regulatory Matters | 5,103.00 | |
| 252117.6070 | 252117 | Miscellaneous Regulatory Matters | 1,629.00 | |
| 252118.6070 | 252118 | Miscellaneous Regulatory Matters | 708.00 | |
| 252121.6070 | 252121 | Miscellaneous Regulatory Matters | 2,061.00 | |
| 252122.6070 | 252122 | Miscellaneous Regulatory Matters | 205.00 | |
| 252.1850 | 252110 | A/D - Structures & Improvements - Water Treatment | | 1,706.00 |
| 252.1850 | 252113 | A/D - Structures & Improvements - Water Treatment | | 3,527.00 |
| 252.1850 | 252114 | A/D - Structures & Improvements - Water Treatment | | 933.00 |
| 252.1850 | 252122 | A/D - Structures & Improvements - Water Treatment | | 878.00 |
| 252.1875 | 252110 | A/D - Wells & Springs | | 15,174.00 |
| 252.1895 | 252113 | A/D - Electric Pump Equipment - Source of Supply | | 1,787.00 |
| 252.1895 | 252117 | A/D - Electric Pump Equipment - Source of Supply | | 10,927.00 |
| 252.1895 | 252118 | A/D - Electric Pump Equipment - Source of Supply | | 2,230.00 |
| 252.1895 | 252121 | A/D - Electric Pump Equipment - Source of Supply | | 2,245.00 |
| 252.1895 | 252122 | A/D - Electric Pump Equipment - Source of Supply | | 722.00 |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | | 13,639.00 |
| 252.1915 | 252114 | A/D - Distribution Reservoirs & Standpipes | | 1,715.00 |
| 252.1915 | 252115 | A/D - Distribution Reservoirs & Standpipes | | 4,567.00 |
| 252.1915 | 252118 | A/D - Distribution Reservoirs & Standpipes | | 4,636.00 |
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | | 338.00 |
| 252.1925 | 252118 | A/D - Service Lines | | 655.00 |
| 252.1930 | 252115 | A/D - Meters | | 3,602.00 |
| 252.1940 | 252110 | A/D - Hydrants | | 2,525.00 |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 3,796.00 |
| 252.2055 | 252119 | A/D - Structures & Improvements - Wastewater Pump (Lift Station) | | 1,841.00 |
| 252.2110 | 252111 | A/D - Gravity Mains | | 885.00 |
| 252.2110 | 252119 | A/D - Gravity Mains | | 2,128.00 |
| 252.2160 | 252111 | A/D - Treatment & Disposal Equipment - Wastewater Treatment | | 34,494.25 |
| 252.2230 | 252111 | A/D - Tools, Shop, & Miscellaneous Equipment | | 1,313.00 |
| 252.3780 | 252109 | CIAC - Reuse Reservation of Capacity Fee | | 6,936.00 |

| | | | |
|-------------|--------|----------------------------------|------------|
| 252.4105 | 252111 | A/A - CIAC - Gravity Mains | 262.18 |
| 252.4265 | 252111 | A/A - CIAC - Wastewater Tap | 13,896.00 |
| 252110.6070 | 252110 | Miscellaneous Regulatory Matters | 30,837.00 |
| 252111.6070 | 252111 | Miscellaneous Regulatory Matters | 415,238.57 |
| 252119.6070 | 252119 | Miscellaneous Regulatory Matters | 870.00 |
| | | | 584,303.00 |
| | | | 584,303.00 |

*To remove entries on the UR ledger from the 2002 rate case that did not reconcile to the order. Docket No. 06

Entry #68

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.3800 | 252110 | A/A - CIAC - Organization - Water | 11,573.00 | |
| 252.3800 | 252113 | A/A - CIAC - Organization - Water | 1,623.00 | |
| 252.3800 | 252114 | A/A - CIAC - Organization - Water | 412.00 | |
| 252.3800 | 252115 | A/A - CIAC - Organization - Water | 1,202.00 | |
| 252.3800 | 252116 | A/A - CIAC - Organization - Water | 633.00 | |
| 252.3800 | 252117 | A/A - CIAC - Organization - Water | 530.54 | |
| 252.3800 | 252118 | A/A - CIAC - Organization - Water | 2,464.00 | |
| 252.3800 | 252121 | A/A - CIAC - Organization - Water | 1,042.00 | |
| 252.3800 | 252122 | A/A - CIAC - Organization - Water | 2,537.00 | |
| 252.4030 | 252111 | A/A - CIAC - Organization - Wastewater | 13,998.00 | |
| 252.4030 | 252119 | A/A - CIAC - Organization - Wastewater | 2,707.00 | |
| 252.4055 | 252111 | A/A - CIAC - Structures & Improvements - Wastewater | 1,932.30 | |
| 252.4107 | 252111 | A/A - CIAC - Manholes | 514.36 | |
| 252.3975 | 252110 | A/A - CIAC - Other Tangible Plant - Water | | 11,573.00 |
| 252.3975 | 252113 | A/A - CIAC - Other Tangible Plant - Water | | 1,623.00 |
| 252.3975 | 252114 | A/A - CIAC - Other Tangible Plant - Water | | 412.00 |
| 252.3975 | 252115 | A/A - CIAC - Other Tangible Plant - Water | | 1,202.00 |
| 252.3975 | 252116 | A/A - CIAC - Other Tangible Plant - Water | | 633.00 |
| 252.3975 | 252117 | A/A - CIAC - Other Tangible Plant - Water | | 530.54 |
| 252.3975 | 252118 | A/A - CIAC - Other Tangible Plant - Water | | 2,464.00 |
| 252.3975 | 252121 | A/A - CIAC - Other Tangible Plant - Water | | 1,042.00 |
| 252.3975 | 252122 | A/A - CIAC - Other Tangible Plant - Water | | 2,537.00 |
| 252.4070 | 252111 | A/A - CIAC - Structures & Improvements - Wastewater General | | 1,932.30 |
| 252.4105 | 252111 | A/A - CIAC - Gravity Mains | | 514.36 |
| 252.4260 | 252111 | A/A - CIAC - Other Tangible Plant - Wastewater | | 13,998.00 |
| 252.4260 | 252119 | A/A - CIAC - Other Tangible Plant - Wastewater | | 2,707.00 |
| | | | 41,168.20 | 41,168.20 |

*To reclassify A/A to its proper account.

Entry #69

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|--------------|---------------|
| 252.1835 | 252110 | A/D - Organization - Water | 1,335.69 | |
| 252.1990 | 252110 | A/D - Laboratory Equipment | 145.47 | |
| 252111.6860 | 252111 | Dep Exp - Other Tangible Plant - Wastewater | 131.52 | |
| 252110.6980 | 252110 | Amort Exp - CIAC - Other Tangible Plant - Water | 59,847.58 | |

| | | | | |
|-------------|--------|---|------------------|------------------|
| 252.2255 | 252111 | A/D - Other Tangible Plant - Wastewater | | 131.52 |
| 252.3975 | 252110 | A/A - CIAC - Other Tangible Plant - Water | | 59,847.58 |
| 252110.6445 | 252110 | Dep Exp - Organization - Water | | 1,335.69 |
| 252100.6600 | 252110 | Dep Exp - Laboratory Equipment | | 145.47 |
| | | | <u>61,460.26</u> | <u>61,460.26</u> |

*To write off depreciation on assets that are fully depreciated or to include depreciation on assets that were no

Entry #70

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|--------------|---------------|
| 252.1840 | 252110 | A/D - Franchises - Water | | 32.60 |
| 252110.6445 | 252110 | Dep Exp - Franchises- Water | 32.60 | |
| 252.1845 | 252110 | A/D - Structures & Improvements - Source of Supply | 9.16 | |
| 252110.6455 | 252110 | Dep Exp - Structures & Improvements - Source of Supply | | 9.16 |
| 252.1850 | 252110 | A/D - Structures & Improvements - Water Treatment | | 17.73 |
| 252110.6460 | 252110 | Dep Exp - Structures & Improvements - Water Treatm | 17.73 | |
| 252.1875 | 252110 | A/D - Well & Springs | | 3.13 |
| 252110.6485 | 252110 | Dep Exp - Well & Springs | 3.13 | |
| 252.1890 | 252110 | A/D - Power Generation Equipment | | 2.07 |
| 252110.6500 | 252110 | Dep Exp - Power Generation Equipment | 2.07 | |
| 252.1895 | 252110 | A/D - Electric Pump Equipment - Source of Supply | 195.42 | |
| 252110.6505 | 252110 | Dep Exp - Electric Pump Equipment - Source of Supply | | 195.42 |
| 252.1900 | 252110 | A/D - Electric Pump Equipment - Water Treatment | | 11,689.25 |
| 252110.6510 | 252110 | Dep Exp - Electric Pump Equipment - Water Treatme | 11,689.25 | |
| 252.1910 | 252110 | A/D - Water Treatment Equipment | | 0.05 |
| 252110.6520 | 252110 | Dep Exp - Water Treatment Equipment | 0.05 | |
| 252.1915 | 252110 | A/D - Distribution Reservoirs & Standpipes | 2,509.23 | |
| 252110.6525 | 252110 | Dep Exp - Distribution Reservoirs & Standpipes | | 2,509.23 |
| 252.1920 | 252110 | A/D - Transmission & Distribution Mains | | 791.35 |
| 252110.6530 | 252110 | Dep Exp - Transmission & Distribution Mains | 791.35 | |
| 252.1925 | 252110 | A/D - Service Lines | | 9,242.08 |
| 252110.6535 | 252110 | Dep Exp - Service Lines | 9,242.08 | |
| 252.1930 | 252110 | A/D - Meters | | 5,450.72 |
| 252110.6540 | 252110 | Dep Exp - Meters | 5,450.72 | |
| 252.1935 | 252110 | A/D - Meter Installations | | 8.23 |
| 252110.6545 | 252110 | Dep Exp - Meter Installations | 8.23 | |
| 252.1940 | 252110 | A/D - Hydrants | | 135.42 |
| 252110.6550 | 252110 | Dep Exp - Hydrants | 135.42 | |
| 252.1945 | 252110 | A/D - Backflow Prevention Devices | | 3.27 |
| 252110.6555 | 252110 | Dep Exp - Backflow Prevention Devices | 3.27 | |
| 252.1970 | 252110 | A/D - Office Structures & Improvements | | 319.09 |
| 252110.6590 | 252110 | Dep Exp - Office Structures & Improvements | 319.09 | |
| 252.1985 | 252110 | A/D - Tools, Shop, & Miscellaneous Equipment | 103.45 | |
| 252110.6595 | 252110 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 103.45 |
| 252.1995 | 252110 | A/D - Power Operated Equipment | | 92.02 |
| 252110.6605 | 252110 | Dep Exp - Power Operated Equipment | 92.02 | |

| | | | | |
|-------------|--------|--|-------------------|-------------------|
| 252.2030 | 252111 | A/D - Organization - Wastewater | | 11.25 |
| 252111.6640 | 252111 | Dep Exp - Organization - Wastewater | 11.25 | |
| 252.2055 | 252111 | A/D - Structures & Improvements - Wastewater Purr | 11,784.19 | |
| 252111.6660 | 252111 | Dep Exp - Structures & Improvements - Wastewater Pump (Lift Statio | | 11,784.19 |
| 252.2080 | 252111 | A/D - Power Generation Equipment - Collection | | 1.53 |
| 252111.6685 | 252111 | Dep Exp - Power Generation Equipment - Collection | 1.53 | |
| 252.2140 | 252111 | A/D - Pumping Equipment - Wastewater Pump | 20,351.50 | |
| 252111.6745 | 252111 | Dep Exp - Pumping Equipment - Wastewater Pump | | 20,351.50 |
| 252.2160 | 252111 | A/D - Treatment & Disposal Equipment - Wastewater | 62,567.01 | |
| 252111.6765 | 252111 | Dep Exp - Treatment & Disposal Equipment - Wastewater Treatment | | 62,567.01 |
| 252.2230 | 252111 | A/D - Tools, Shop, & Miscellaneous Equipment | 129.89 | |
| 252111.6835 | 252111 | Dep Exp - Tools, Shop, & Miscellaneous Equipment | | 129.89 |
| 252.2285 | 252111 | A/D - Reuse Transmission & Distribution | 0.01 | |
| 252111.6890 | 252111 | Dep Exp - Reuse Transmission & Distribution | | 0.01 |
| 252.3810 | 252110 | A/A - CIAC - Structures & Improvements - Source of Supply | | 7,223.60 |
| 252110.6995 | 252110 | Amort Exp - CIAC - Structures & Improvements - Sou | 7,223.60 | |
| 252.3815 | 252110 | A/A - CIAC - Structures & Improvements - Water Treatment | | 1,614.58 |
| 252110.7000 | 252110 | Amort Exp - CIAC - Structures & Improvements - Wa | 1,614.58 | |
| 252.3840 | 252110 | A/A - CIAC - Wells & Springs | | 9,827.78 |
| 252110.7025 | 252110 | Amort Exp - CIAC - Wells & Springs | 9,827.78 | |
| 252.3860 | 252110 | A/A - CIAC - Electric Pump Equipment - Source of Supply | | 28,988.48 |
| 252110.7045 | 252110 | Amort Exp - CIAC - Electric Pump Equipment - Source | 28,988.48 | |
| 252.3875 | 252110 | A/A - CIAC - Water Treatment Equipment | 15,814.16 | |
| 252110.7060 | 252110 | Amort Exp - CIAC - Water Treatment Equipment | | 15,814.16 |
| 252.3880 | 252110 | A/A - CIAC - Distribution Reservoirs & Standpipes | | 9,691.64 |
| 252110.7065 | 252110 | Amort Exp - CIAC - Distribution Reservoirs & Standpi | 9,691.64 | |
| 252.3885 | 252110 | A/A - CIAC - Transmission & Distribution Mains | | 131,261.56 |
| 252110.7070 | 252110 | Amort Exp - CIAC - Transmission & Distribution Main | 131,261.56 | |
| 252.3890 | 252110 | A/A - CIAC - Service Lines | | 28,298.12 |
| 252110.7075 | 252110 | Amort Exp - CIAC - Service Lines | 28,298.12 | |
| 252.3895 | 252110 | A/A - CIAC - Meters | | 35,119.27 |
| 252110.7080 | 252110 | Amort Exp - CIAC - Meters | 35,119.27 | |
| 252.3900 | 252110 | A/A - CIAC - Meter Installations | | 375.57 |
| 252110.7085 | 252110 | Amort Exp - CIAC - Meter Installations | 375.57 | |
| 252.3905 | 252110 | A/A - CIAC - Hydrants | | 12,318.01 |
| 252110.7090 | 252110 | Amort Exp - CIAC - Hydrants | 12,318.01 | |
| 252.3980 | 252110 | A/A - CIAC - Water Tap | | 513.79 |
| 252110.7165 | 252110 | Amort Exp - CIAC - Water Tap | 513.79 | |
| 252.4005 | 252110 | A/A - CIAC - Water Plant Meter Fee | 2.34 | |
| 252110.7185 | 252110 | Amort Exp - CIAC - Water Plant Meter Fee | | 2.34 |
| 252.4050 | 252110 | A/A - CIAC - Structures & Improvements - Wastewater Pump (Lift Sta | | 75,697.90 |
| 252110.7225 | 252110 | Amort Exp - CIAC - Structures & Improvements - Wa | 75,697.90 | |
| | | | <u>482,196.42</u> | <u>482,196.42</u> |

*To correct depreciation and amortization through 2008.

Entry #71

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---|-------------------|-------------------|
| 252.1030 | 252110 | Land & Land Rights - Source of Supply | 5,812.95 | |
| 252.1050 | 252110 | Structures & Improvements - Source of Supply | 57,404.32 | |
| 252.1290 | 252111 | Structures & Improvements - Collection | 156,329.17 | |
| 252.1500 | 252111 | Other Tangible Plant - Wastewater | 192.36 | |
| 252.1860 | 252110 | A/D - Structures & Improvements - Water General | 8,702.08 | |
| 252.2075 | 252111 | A/D - Structures & Improvements - Wastewater Gen | 138,632.20 | |
| 252.3520 | 252111 | CIAC - Structures & Improvements - Wastewater Ger | 68,679.53 | |
| 252.4045 | 252111 | A/A - CIAC - Structures & Improvements - Collection | 19,051.16 | |
| 252110.6455 | 252110 | Dep Exp - Structures & Improvements - Source of Su | 7,175.54 | |
| 252111.6655 | 252111 | Dep Exp - Structures & Improvements - Collection | 138,560.67 | |
| 252111.7245 | 252111 | Amort Exp - CIAC - Structures & Improvements - Wa: | 62,528.76 | |
| 252.1045 | 252110 | Land & Land Rights - Water General | | 5,812.95 |
| 252.1065 | 252110 | Structures & Improvements - Water General | | 57,404.32 |
| 252.1315 | 252111 | Structures & Improvements - Wastewater General | | 156,329.17 |
| 252.1495 | 252111 | Wastewater Plant Allocated | | 192.36 |
| 252.1845 | 252110 | A/D - Structures & Improvements - Source of Supply | | 7,175.54 |
| 252.2050 | 252111 | A/D - Structures & Improvements - Collection | | 138,560.67 |
| 252.3495 | 252111 | CIAC - Structures & Improvements - Collection | | 68,679.53 |
| 252.4070 | 252111 | A/A - CIAC - Structures & Improvements - Wastewater General | | 62,528.76 |
| 252110.6470 | 252110 | Dep Exp - Structures & Improvements - Water General | | 8,702.08 |
| 252111.6680 | 252111 | Dep Exp - Structures & Improvements - Water Treatment | | 138,632.20 |
| 252111.7220 | 252111 | Amort Exp - CIAC - Structures & Improvements - Collection | | 19,051.16 |
| | | | <u>663,068.73</u> | <u>663,068.73</u> |

*To reclassify certain items to the correct account.

Entry #72

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|---------------------------------|-------------------|-------------------|
| 252.1345 | 252111 | Force Mains | | 91,990.74 |
| 252.2105 | 252111 | A/D - Force Mains | 65,811.35 | |
| 252111.6710 | 252111 | Dep Exp - Force Mains | | 65,811.35 |
| 252.1350 | 252111 | Gravity Mains | 2,785.19 | |
| 252.2110 | 252111 | A/D - Gravity Mains | 13,677.32 | |
| 252111.6715 | 252111 | Dep Exp - Gravity Mains | | 13,677.32 |
| 252.1353 | 252111 | Manholes | | 2,785.19 |
| 252.2113 | 252111 | A/D - Manholes | | 2,692.92 |
| 252111.6717 | 252111 | Dep Exp - Manholes | 2,692.92 | |
| 252.1360 | 252111 | Services to Customers | 91,990.74 | |
| 252.2120 | 252111 | A/D - Services to Customers | | 61,957.94 |
| 252111.6725 | 252111 | Dep Exp - Services to Customers | 61,957.94 | |
| | | | <u>238,915.46</u> | <u>238,915.46</u> |

*To reclassify certain items to the correct account.

Entry #73

| <u>Account</u> | <u>BU</u> | <u>Description</u> | <u>Debit</u> | <u>Credit</u> |
|----------------|-----------|--|-------------------|-------------------|
| 252.3520 | 252111 | CIAC - Force Mains | 37,272.65 | |
| 252.4070 | 252111 | A/A - CIAC - Force Mains | | 37,272.65 |
| 252111.7245 | 252111 | Amort Exp - CIAC - Force Mains | 37,916.71 | |
| 252.3555 | 252111 | CIAC - Gravity Mains | 23,146.39 | |
| 252.4105 | 252111 | A/A - CIAC - Gravity Mains | | 195,120.93 |
| 252111.7280 | 252111 | Amort Exp - CIAC - Gravity Mains | 195,120.93 | |
| 252.3557 | 252111 | CIAC - Manholes | | 23,146.39 |
| 252.4107 | 252111 | A/A - CIAC - Manholes | 6,170.80 | |
| 252111.7283 | 252111 | Amort Exp - CIAC - Manholes | | 6,170.80 |
| 252.3550 | 252111 | CIAC - Services to Customers | | 37,916.71 |
| 252.4115 | 252111 | A/A - CIAC - Services to Customers | 38,992.40 | |
| 252111.7290 | 252111 | Amort Exp - CIAC - Services to Customers | | 38,992.40 |
| | | | <u>338,619.88</u> | <u>338,619.88</u> |

*To reclassify certain items to the correct account.

Finding No. 4.

Finding No. 4.