Lakeside Waterworks, Inc.

October 2, 2014

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Re: Docket No. 130194-WS - Application for staff-assisted rate case in Lake County by Lakeside Waterworks, Inc.– Response to Office of Public Counsel Issues

Dear Commission Clerk:

Attached please find Lakeside Waterworks, Inc.'s (LWI) response to the Office of Public Counsel's letter of Issues and Concerns filed on September 29, 2014.

Quality of Service

LWI was in attendance at the September 11, 2014 customer meeting in the above referenced docket and offers its response to OPC's concerns. Prior to acquiring the Shangri-La utility, the new owners met with the customers to explain the conditions of the existing infrastructure, the need for capital improvements to address service, the U.S. Water Services operations, and the potential impact on customer rates. The customers of the utility fully understood the existing conditions of the utility and the previous owner's management. LWI notes that in Order No. PSC-00-0259-PAA-WS, the Commission addressed the customers' concerns over the quality of service and management of the previous owner.

Prior to the customer meeting, LWI had received no water quality complaints. LWI reviewed the customer service records and found that no customer had contacted the utility concerning the quality of service. Immediately after the customer meeting, LWI met with customers who expressed that their service was satisfactory and they had not experienced any problems since the new ownership. In addition, the day after the customer meeting, LWI had U.S. Water Services' staff investigated each customer's complaint and found no unusual water quality issues. LWI flushed lines and reviewed flushing procedures and found no anomaly in the water quality.

LWI had the field employees meet with several of the customers in the service area subsequent to the customer meeting. Each of the customers the field employees contacted expressed their experience that the quality of the service had improved under the new ownership. Specifically, the 4 to 5 customers indicated that the water pressure had improved and the smell of the water had improved since the change in ownership.

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As OPC alluded to, some customers brought up the concern of black rings in the toilets. The black rings in toilets issue is usually mold, mildew or mineral deposits at the water / air interface inside the toilet bowl. Bacteria, fungus and mold spores normally found in the air can cause rings in your toilet bowl. Wet surfaces provide ideal conditions, and the organisms reproduce rapidly, growing together to form a ring. The color of the ring depends on the species of bacteria, mold or fungus. This is especially exacerbated by non use of the toilet when the customer base is seasonal, such as the case with LWI's customer base. Another possibility is when washers and flappers inside the toilet tank are breaking down from the chlorine causing the black substance coming off the flapper to stain toilets. This is a common occurrence with the use of chlorine for disinfection and with age of flappers inside the tank of toilets.

Aesthetic water quality involves non-health related characteristics of water such as taste, color, odor, hardness and turbidity. The United States Environmental Protection Agency ("EPA") has developed secondary drinking water standards that pertain to aesthetic water quality, which standards have been adopted by the FDEP. Unlike primary drinking water standards, typically secondary standards are not enforced by EPA and FDEP, but simply function as guidelines.

LWI has made improvements to the aeration treatment for the naturally occurring hydrogen sulfides in the water. This naturally occurring element can cause a "rotten egg" smell. This rotten egg smell can occur in residences that are left vacant for a long period of time when the water has become stale due to lack of movement. Again, this is exacerbated in systems that experience seasonal customers, such as LWI. Customers are often informed to flush the inside lines to bring in fresh water and increase total chlorine residual. Heating the water can also liberate the residual sulfides. When there are any sulfur compounds available, the result would be the formation of hydrogen sulfide, which is a rotten egg odor causing gas.

Prior to the acquisition, the current owners discussed the water quality issues and the current treatment system that is installed. LWI has made numerous improvements to both the water and wastewater systems to improve efficiencies, as well as to improve the quality of service provided to its customers. This information was previously supplied in Document No. **00352-14**, filed on January 21, 2014. This included the installation of additional chlorine pumps in order to (1) improve the removal of hydrogen sulfides by providing oxidization prior to aeration process; (2) improve chlorine residuals in the ground storage tank; and, (3) improve chlorine residuals throughout the distribution system. These improvements also included repairs to pressure switches to improve the water pressure in the distribution system.

In addition, LWI has worked with the customers to implement a flushing program throughout the distribution system. The majority of the customer base is highly seasonal. When the customers are not in residence the bacterial organisms that feed on the remaining hydrogen sulfides are able to reproduce in both the dormant distribution lines, and in particular the residents' hot water heaters inside their homes. LWI discussed this with several customers immediately after the customer meeting.

Concerning the test results reported in LWI's Consumer Confidence Reports (CCRs) these test results come from the third party independent state certified lab that U.S. Water

provides under its contract. LWI has reviewed the annual CCR for 2013 and found that it is correct. The customers were confused due to the fact that the samples they were looking at were samples results taken in 2012 but these tests are only taken every three years. Several of these test results contained in the CCR are "tri-annual" tests – or test that must be done every three years pursuant to the Florida Department of Environmental Protection (FDEP) rule requirements. The reason the customers are seeing the same result on the CCRs for these tri-annual tests is that they are only performed every three years, as required. So until the next testing cycle for these tests are in 2015. Until then, these numbers will remain the same. These reports are approved by FDEP before they can be released to the customers. Again, all testing is completed by a FDEP/FDOH state certified independent laboratory not affiliated with US Water Services.

Pro Forma Plant

For items 2 through 5, OPC failed to recognize that on June 23, 2014, LWI filed a letter requesting that the previous Pro Forma items requested for 2014 not be considered in the current rate case due to the potential impact on rates. (See Document No. **03174-14**). LWI only requested consideration for the items actually placed into service for which invoices were provided. The other items, although needed to address continued quality of service would not be considered in the current SARC but would be considered in the Utility's next rate case. As discussed in this filed document, the wastewater treatment plant rehabilitation and re-rating is necessary, but will not take place during 2014.

Concerning the 18% markup on U.S. Water invoices for repairs and replacements above $400 that is not covered in the monthly operating contract, LWI previously addressed this in response to Staff's Fifth Data Request filed on June 17, 2014 (See Document **03061-14**). Specifically, the 18% markup was derived at by using factors of 8% overhead and 10% profit. According to RS Means®, (1) the "Average Fixed Overhead for all services across the United States is 17.9%; (2) the Overhead varied from a low of 11% to a high of 16%; (3) while the Profit across all services was at 10%. Thus the Overall Overhead and Profit across all services across the United States varied from a low of **47.4%** to a high of **80.4%**. This 18% markup is also consistent with the FGUA contracts which were selected through the competitive bid process across the state. Thus, the 18% markup for overhead and profit is below the market percentage markups nationwide.

RSMeans is a construction estimation database that is used by professional estimators for up to date labor, materials and overhead costs for specific project types and locations. Since 1942, RS Means has been actively engaged in construction cost publishing and consulting throughout North America. RS Means collects data from all facets of the industry, including both the private and public sectors, including federal, state, and municipal agencies, corporations, institutions, construction management firms, hospitals, and associations.

RS Means is the national leader for custom database development to fit any construction or facilities management situation. RS Means has developed and maintains a global cost estimating database for the U.S. Army Corps of Engineers and the Department of Defense. Means has developed a cost index for various building types for the U.S. Department of Labor, Bureau of Labor Statistics.

Operating Revenues

LWI will defer to the Commission staff on addressing OPC's concerns on the billing information since the utility does not have access to the rate calculations. These concerns are with the staff's calculations.

O&M Expenses
Purchased Power

LWI provided the actual most recent 12 months of purchased power invoices to the staff for the current ownership and operations (See Document **02748-14**) These invoices represent the current operations on both a historic and prospective basis. The test year utilized in the SARC included some of the past owners' operations and accounting. Since LWI purchased this utility at the end of 2012, and the test year utilized for historic information ended June 30, 2013. LWI is requesting Operation & Maintenance (O&M) Expenses based on the current ownership on a prospective basis in order to recover ongoing operational expenses. LWI is unaware of how the previous owner may have been accounting for the utility operation expenses on its books and records. LWI provided a detailed month by month calculation of each power meter in its document previously filed with the Commission. There were no unusual events which occurred at the wastewater plant during the period the bills covered.

The 2012 Annual Report for Shangri-La by the Lakes Utility Company indicates that for 2012 there was a total of 7,637,000 wastewater gallons treated. The 2013 Annual Report for LWI indicates that for 2013 there was a total of 9,309,378 wastewater gallons treated. This represents a 22% increase in wastewater gallons treated at the wastewater treatment plant. There has been additional single family homes built in one of the new sections of the service territory which has also contributed to the increase in wastewater treated. LWI has made numerous improvements to the wwtp to improve the treatment efficiencies. This information was previously provided in Document No. 00352-14 filed on January 21, 2014.

There are additional replacements that are also necessary at the lift station. These were previously requested in the pro forma plant, but due to the potential impact on customer rates, LWI has withdrawn the pro forma improvements for this SARC. These necessary improvements were previously discussed with the customers.

Contractual Services – Professional

The only legal expenses incurred by LWI was for a total of $195 ($109 – water; $86 for wastewater) in May 2014 concerning the corporate filing of the annual report with the Florida Department of State. LWI can agree to an adjustment to remove any expenses of the previous owner above the $195 incurred by the Utility. These will be ongoing expenses to file the DOS annual report each year.

Contractual Services – Other

LWI has provided ample unrefuted evidence which supports its position that the related party contractual services for operation,, maintenance, administration, and customer service is well below the fair market value (See Documents **02040-14**; **02749-14**; and **03061-14**). These responses will not be repeated in this response since the information has previously been provided numerous times. However, the Commission staff has thoroughly reviewed the information provided in the above documents and has independently verified that these costs are below the national amounts provided by the third party independent association, AWWA for regulated utilities throughout the United States. In addition, LWI has provided information from another third party independent party hired by one of U.S. Water clients to also verify ongoing costs and compare them to nationwide standards. Both of these studies provide third party independent verification that the U.S. Water operation and maintenance costs are well below the market rate. As stated in **GTE V. Deason** , 642 So 2d 545 (Fla 1994), the Florida Supreme Court, "The mere fact that a utility is doing business with an affiliate does not mean that unfair or excess profits are being generated." The current contract provides the Utility's customers with more comprehensive services that the prior owner did not provide. Again, this was previously discussed with the customers prior to acquisition of the utility. The contract provided to the Commission explains in detail all of the services being provided to the Utility. The "market" comparison is drawn on by both the AWWA study provided to both the Commission and OPC for nation-wide utility companies as well as the Wetzell Benchmarking Report also by a third independent party which was provided to both the Commission and OPC. This market comparison is paramount in providing finality to LWI's unrefuted evidence that these costs are well below market, and not above as required by the Florida Supreme Court.

Concerning the $400 repair and replacements, LWI provided further explanation in Document 03061-14. LWI takes exception to OPC's assertion that there is no incentive to minimize any necessary repairs and replacements. LWI is extremely cognizant to the impact these needed improvements will have on customer rates. LWI constantly and consistently explores ways to minimize such impacts to its customers. In addition, as discussed in Staff's Report, LWI currently has very minimal rate base and therefore any such improvements has little to no impact on customer rates. LWI has consistently been operating at a loss and any such needed repairs and/or replacements has been solely funded through its shareholders' additional paid in capital with no expectations of a return due to the utility's minimal rate base.

Although the OPC "continues to struggle" with interpreting the comparison of outside services to the AWWA study, the facts speak for themselves and it is apparent that the Commission Staff experiences no such struggle in its understanding of the unrefuted evidence presented by LWI in this case. Instead of accepting this unrefuted evidence, OPC instead casts dispersions and attempts to cloud the facts with a comparison of rates. This is apparent in OPC's document by stating that the "bottom line" in their entire argument against the contract is the impact on customer rates. The "affordability" of rates has previously been addressed by the Commission in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012. In Docket No. 100330-WS, OPC attempted this same argument in an attempt to reduce another utility's revenue requirement. This attempt was denied. Specifically, the Commission stated:

> Florida courts have made it clear that it would be improper to rely solely on OPC's comparative analysis to reduce the revenue requirement. In Sunshine

Utilities of Central Florida v. Florida Public Service Commission, 624 So. 2d 306 (Fla. 1st DCA 1993), the First DCA held that a comparative analysis of the salaries of other utility executives did not constitute competent, substantial evidence to support a downward adjustment to the utility president's salary in a rate case. The First DCA stated that: "[i]n determining whether an executive's salary is reasonably compared to salaries paid to other company executives, the comparison must, at the minimum, be based on a showing of similar duties, activities, and responsibilities in the person receiving the salary."[1] Similarly, OPC's rates comparison does not address the costs, expenses, investment, and specific problems of each of AUF's individual systems. We find that to reduce the revenue requirement based on these rate comparisons would ignore the actual costs incurred by AUF and violate fundamental principles of cost-of-service regulation.

In all cases, we are charged with the responsibility to balance the interests of ratepayers and shareholders. Rates should be established to allow a utility the opportunity to recover its prudently incurred expenses and to earn a fair return on its investments, not to guarantee that it will do so.[2] In determining a utility's rates by use of a prudent investments theory or original cost basis, we must consider whether rates are confiscatory and deprive a utility of a fair return.[3] In rate cases, we are free to follow such methods as we may choose so long as the "end result" of such methods is the establishment of just and reasonable rates, and so long as such methods do not go so far astray that they violate Florida Statutes or run afoul of constitutional guarantees.[4]

To this point, the U.S. Supreme Court (Court) has addressed utility claims of unconstitutional takings in the rate of return regulation environment on several occasions.[5] The Court has held in those cases that rates set so low as to deny an adequate rate of return are confiscatory. The statutory principles for determining the appropriate rate of return for a regulated utility are set forth by the U.S. Supreme Court in its Bluefield decision.[6] This decision defines the fair and reasonable standards for determining a rate of return for regulated enterprises. Namely, this decision holds that the authorized return for a public utility should be commensurate with returns on investments in other companies of comparable risk, sufficient to maintain the financial integrity of the company, and sufficient to

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[1] In reaching its decision, the First DCA cited Metropolitan Dade County Water & Wastewater Bd. v. Community Utilities Corp., 200 So. 2d 831, 833 (Fla. 3d DCA 1967).

[2] See United Telephone Co. v. Mayo, 403 So. 2d 962, 966 (Fla. 1981); and Keystone Water Co. v. Bevis, 278 So. 2d 606 (Fla. 1973). (The Court held that the rate base upon which a utility should be afforded an opportunity to earn return is not every dollar of investment made but only that investment in assets devoted to public service at the time rate base is quantified.)

[3] See Westwood Lake, Inc. v. Dade County, 264 So. 2d 7 (Fla. 1972).

[4] See General Telephone Company of Florida v. Carter, 115 So. 2d 554, 559 (Fla. 1959).

[5] See, e.g., Chicago, Milwaukee & St. Paul Railway Co. v. Minnesota, 134 U.S. 418, 10 S.Ct. 462, 33 L.Ed. 970 (1890); Wilcox v. Consolidated Gas Co., 212 U.S. 19, 29 S.Ct. 192, 53 L.Ed. 382 (1909); Board of Public Utility Commissioners v. New York Telephone Co., 271 U.S. 23, 46 S.Ct. 363, 70 L.Ed. 808 (1926).

[6] See Bluefield Co. v. Public Service Commission, 262 U.S. 679, 43 S.Ct. 675, 67 L.Ed. 1176 (1923).

> maintain its ability to attract capital under reasonable terms. Moreover, the Florida Supreme Court held that a regulated public utility is entitled to earn a fair rate of return on capital investment and failure to allow a fair rate of return is a violation of due process rights.[7] Further, the Florida Supreme Court held that a utility is entitled to a fair rate of return on property used or useful in public service, and rates which do not yield a fair rate of return are unjust, unreasonable, and confiscatory and their enforcement deprives a utility of due process.[8]
>
> We are unable to determine any previous docket in which we have taken the approach recommended by OPC (or the Intervenors). Also, when our staff asked in OPC witness Vandiver's deposition about this concept of affordable rates, she was unable to offer a methodology or a process in order to implement this request. Therefore, we find that OPC has failed to suggest any mechanism by which we could use the concept of "affordability" of rates to retroactively reduce costs or expenses previously determined to be reasonable and prudent. We believe such action would result in rates that were by definition unjust and unreasonable, in that they would be noncompensatory, a term defined by case law in the water and wastewater rate setting context.
>
> Given that the accepted practice for determining rates is to first determine a revenue requirement, then rates are developed to meet that requirement, we are at a loss as to how to legally implement OPC's request. Once we have determined the reasonableness and prudency of an individual cost or expense, it is not clear by what method we could subsequently reduce that cost or expense to lower the overall revenue requirement by some arbitrary amount to achieve a desired rate level without violating due process requirements and accepted ratemaking practice and procedure.

The Commission's decision on OPC's previous attempt at this approach was stated as follows:

> . . . we believe we are bound by the requirements of law as set forth in Chapter 367, F.S., and established by legal precedent. As staff witness Stallcup testified, we find that the approved rates are as affordable as they can be given the requirements of Section 367.081, F.S., that rates be compensatory.
>
> . . . Based on all the above, first, we note there is no "affordability" test for setting a utility's revenue requirement under Chapter 367, F.S. . . .
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> . . . Finally, this is a rate structure issue, and we believe it is not appropriate to use this issue to justify any decrease in the revenue requirement.

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[7] See Gulf Power Co. v. Bevis, 289 So. 2d 401 (Fla. 1974)
[8] See Keystone Water Co. v. Bevis, 278 So. 2d 606 (Fla. 1973).

Again, LWI respectfully requests that the Commission find that the unrefuted evidence provided undeniably supports the utility's contractual services other expenses were prudently incurred and are just, fair, and reasonable.

Rent Expense

The OPC asserts that the Commission has not issued a previous order addressing the valuation of the land rental. This simply is not true. The Commission has previously established a rent expense for the land for this utility in Order No. PSC-96-0062-FOF-WS, issued January 12, 1996. In this previous order, the Commission established land rent in the amounts of $3,750 for water and $3,750 for wastewater. This land rental agreement is between two non-associated parties and is an arms-length transaction. The amounts in the Staff Report is less than the previously established land rent amounts approved by the Commission for this utility and included in the current rates.

Bad Debt Expense

LWI's bad debt practice is to (1) accrue 2% of monthly revenues; (2) adjust the accrued amount to the Aged Accounts Receivable amounts over 60 days on a semi-annual basis (twice a year); and (3) write off Inactive Accounts over 60 days and adjust the monthly accruals to reconcile to the difference. LWI has recently adjusted this practice to accrue monthly bad debt expense to the Aged Accounts Receivable over 60 days. For LWI, below is the analysis to this approach as of July 31, 2014:

Accrued Amount	Aged AR over 60	Inactive Write-Offs
$367.35	$456.62	$493.53

Based on the analysis above, LWI underaccrued its Bad Debt Expense by $126.18. For the purposes of this SARC, LWI would agree to historical test year Bad Debt Expense in the amount of $493.53, with the additional of an allowance for bad debt expense on the increase in revenue requirement approved by the Commission. Again, LWI takes exception to OPC's assertion that there is no incentive to minimize bad debt expense. This simply is not accurate. LWI utilizes all mechanism made available to the utility by the Commission to ensure that bad debt expense is kept to a minimum and thus the remaining body of ratepayers who consistently pay their bills on time are not subsidizing these allowed expenses. LWI utilizes the (1) customer deposits; (2) late payment charges; and, (3) disconnects allowed in the Commission's rules and the Utility's approved tariffs. Thus by doing so, LWI successfully maintained bad debt expense for the test year to less than 1% ($493.53/$70,982 = 0.695%). This represents the write offs divided by the annual water and wastewater revenues combined. Attached is LWI's Aged Accounts Receivable Report with the customer information redacted.

Amortization Expense

LWI will defer to the Commission staff to address OPC's concern on the appropriate calculation of amortization expense.

Service Availability and AFPI

LWI requested the staff consider setting service availability and AFPI charges for the utility based on the recommended used and useful percentages in the Staff Report. Since the utility may experience significant growth in the service territory, it is prudent that the growth contribute to the non-used and useful portion of the utility plant in service. As previously indicated, the utility systems require needed and necessary improvements and replacements previously requested in the pro forma plant items. As stated previously, LWI withdrew its request for consideration of the future pro forma plant items in this SARC due to the potential impact to existing rates. The establishment of service availability charges and AFPI ensures that the existing customers are not subsidizing the existing plant needed for future growth in the prospective rates.

Respectfully Submitted,

Gary Deremer
President

Attachments

Cc: Victoria Penick
Troy Rendell

Aging Report for 08/31/2014
Run on 09/15/2014 02:04 PM
By Date: 08/31/2014
Include Zero-Balance Accounts: Yes
Include Credit Balance Accounts: Yes
Exclude GL Group Details: No
Route: Lakeside Waterworks

Account N	Name	Mailing Address	Balance	Close Date	Status	GL Group	Current	30 Days	60 Days	90 Days	120 Days	Total
			30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
			30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
			-0.14		Active	US-OP1-300 Unapplied Payments	-0.14	0.00	0.00	0.00	0.00	-0.14
			22.97	2/21/2013	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	10.01	10.01
			22.97	2/21/2013	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	12.96	12.96
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			0.00		Active							
			0.00		Active							
			52.49		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
			52.49		Active	LWW Water Res 58	27.72	0.00	0.00	0.00	0.00	27.72
			52.49		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
			52.49		Active	LWW Water Res 58	27.72	0.00	0.00	0.00	0.00	27.72
			37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
			37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
			-27.36	8/31/2014	Inactive	US-OP1-300 Unapplied Payments	-27.36	0.00	0.00	0.00	0.00	-27.36
			-138.11		Active	US-OP1-300 Unapplied Payments	0	0.00	0.00	-71.00	-67.11	-138.11
			0.00		Active							
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
			37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
			30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
			30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
			75.46		Active	LWW Irrigation Res 58	6.15	1.23	0.00	0.00	0.00	7.38
			75.46		Active	LWW Sewer Res 58	14.93	19.85	0.00	0.00	0.00	34.78
			75.46		Active	LWW Water Res 58	15.42	17.88	0.00	0.00	0.00	33.30
			0.00	5/22/2014	Inactive							
			0.00		Active							
			26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
			26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
			0.00		Active							
			68.08		Active	LWW Sewer Res 58	17.39	17.39	0.00	0.00	0.00	34.78
			68.08		Active	LWW Water Res 58	16.65	16.65	0.00	0.00	0.00	33.30
			106.22	12/31/2013	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	52.25	52.25
			106.22	12/31/2013	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	53.97	53.97
			37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
			37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
			0.00	8/15/2013	Inactive							
			0.00	3/25/2014	Inactive							
			106.20	5/22/2014	Inactive	LWW Water Res 58	0	0.00	0.00	11.31	94.89	106.20
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			0.00		Active							
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			0.00	2/21/2013	Inactive							
			41.45		Active	LWW Sewer Res 58	21.11	0.00	0.00	0.00	0.00	21.11
			41.45		Active	LWW Water Res 58	20.34	0.00	0.00	0.00	0.00	20.34
			26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
			26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			0.00	3/22/2013	Inactive							
			0.00	5/22/2014	Inactive							
			45.94		Active	LWW Sewer Res 58	10.01	10.01	0.00	0.00	0.00	20.02
			45.94		Active	LWW Water Res 58	12.96	12.96	0.00	0.00	0.00	25.92
			4.56	2/21/2013	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	1.98	1.98
			4.56	2/21/2013	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	2.58	2.58
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
			26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
			26.66		Active	LWW Irrigation Res 58	3.69	0.00	0.00	0.00	0.00	3.69
			26.66		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
			26.66		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
			0.00		Active							

-9.32		Active	US-OP1-300 Unapplied Payments	0	0.00	0.00	0.00	-9.32	-9.32
0.00		Active							
0.00		Active							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
0.00		Active							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
0.00	2/21/2013	Inactive							
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
0.00		Active							
48.80		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
48.80		Active	LWW Water Res 58	24.03	0.00	0.00	0.00	0.00	24.03
0.00		Active							
0.00	6/18/2013	Inactive							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
64.39		Active	LWW Sewer Res 58	14.93	17.39	0.00	0.00	0.00	32.32
64.39		Active	LWW Water Res 58	15.42	16.65	0.00	0.00	0.00	32.07
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
32.85		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
32.85		Active	LWW Water Res 58	15.46	0.00	0.00	0.00	0.00	15.46
0.00	5/22/2014	Inactive							
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
0.00		Active							
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
-0.74		Active	US-OP1-300 Unapplied Payments	0	0.00	-0.74	0.00	0.00	-0.74
0.00	6/23/2014	Inactive							
-5.00	12/17/2013	Inactive	US-OP1-300 Unapplied Payments	0	0.00	0.00	0.00	-5.00	-5.00
33.19		Active	LWW Sewer Res 58	14.08	0.00	0.00	0.00	0.00	14.08
33.19		Active	LWW Water Res 58	19.11	0.00	0.00	0.00	0.00	19.11
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
24.20		Active	LWW Irrigation Res 58	1.23	0.00	0.00	0.00	0.00	1.23
24.20		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
24.20		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
15.86	1/20/2014	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	6.91	6.91
15.86	1/20/2014	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	8.95	8.95
14.19		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
49.63	1/21/2013	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	22.48	22.48
49.63	1/21/2013	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	27.15	27.15
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
-61.31		Active	US-OP1-300 Unapplied Payments	0	-61.31	0.00	0.00	0.00	-61.31
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
-2.13		Active	US-OP1-300 Unapplied Payments	0	0.00	0.00	-2.13	0.00	-2.13
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
49.81		Active	LWW Sewer Res 1	14.93	0.00	0.00	0.00	0.00	14.93
49.81		Active	LWW Water Res 1	34.88	0.00	0.00	0.00	0.00	34.88
0.00		Active							
-54.06	2/21/2013	Inactive	US-OP1-300 Unapplied Payments	0	0.00	0.00	0.00	-54.06	-54.06
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
0.00		Active							
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
6.01		Active	LWW Water Res 58	6.01	0.00	0.00	0.00	0.00	6.01
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96

26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00	2/28/2014	Inactive							
0.00	3/22/2013	Inactive							
0.00	2/21/2013	Inactive							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
70.72		Active	LWW Sewer Res 1	24.77	0.00	0.00	0.00	0.00	24.77
70.72		Active	LWW Water Res 1	45.95	0.00	0.00	0.00	0.00	45.95
41.42		Active	LWW Sewer Res 58	22.31	0.00	0.00	0.00	0.00	22.31
41.42		Active	LWW Water Res 58	19.11	0.00	0.00	0.00	0.00	19.11
0.00	3/21/2014	Inactive							
0.00		Active							
57.73		Active	LWW Sewer Res 58	12.47	14.93	0.72	0.00	0.00	28.12
57.73		Active	LWW Water Res 58	14.19	15.42	0.00	0.00	0.00	29.61
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
-0.74		Active	US-OP1-300 Unapplied Payments	0	0.00	0.00	-0.74	0.00	-0.74
0.00		Active							
0.00	2/21/2013	Inactive							
0.00		Active							
-19.08		Active	US-OP1-300 Unapplied Payments	0	0.00	0.00	0.00	-19.08	-19.08
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00		Active							
0.00	12/17/2013	Inactive							
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
0.00		Active							
0.00		Active							
0.00	6/23/2014	Inactive							
-179.76		Active	US-OP1-300 Unapplied Payments	-179.76	0.00	0.00	0.00	0.00	-179.76
21.86		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
21.86		Active	LWW Water Res 58	11.85	0.00	0.00	0.00	0.00	11.85
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
-6.68		Active	US-OP1-300 Unapplied Payments	0	-6.68	0.00	0.00	0.00	-6.68
0.00	1/20/2014	Inactive							
0.00	11/15/2013	Inactive							
0.00	2/21/2013	Inactive							
0.00	9/15/2013	Inactive							
-24.08		Active	US-OP1-300 Unapplied Payments	-24.08	0.00	0.00	0.00	0.00	-24.08
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
56.03		Active	LWW Sewer Res 58	12.47	13.95	0.00	0.00	0.00	26.42
56.03		Active	LWW Water Res 58	14.19	15.42	0.00	0.00	0.00	29.61
0.00		Active							
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
47.57		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
47.57		Active	LWW Water Res 58	22.8	0.00	0.00	0.00	0.00	22.80
-3.78	8/31/2014	Inactive	US-OP1-300 Unapplied Payments	-3.78	0.00	0.00	0.00	0.00	-3.78
0.00	12/31/2013	Inactive							
0.00		Active							
0.00	1/21/2013	Inactive							
-47.59		Active	US-OP1-300 Unapplied Payments	0	0.00	-47.59	0.00	0.00	-47.59
103.93		Active	LWW Sewer Res 1	24.77	0.00	0.00	0.00	0.00	24.77
103.93		Active	LWW Water Res 1	79.16	0.00	0.00	0.00	0.00	79.16
0.00		Active							
0.00		Active							
0.00		Active							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
0.00		Active							
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39

34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
33.20		Active	LWW Sewer Res 58	16.55	0.00	0.00	0.00	0.00	16.55
33.20		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
35.51		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
35.51		Active	LWW Water Res 58	15.66	0.00	0.00	0.00	0.00	15.66
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00		Active							
0.00	12/31/2013	Inactive							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
185.36		Active	LWW Sewer Res 58	24.77	24.77	24.77	24.77	0.00	99.08
185.36		Active	LWW Water Res 58	21.57	21.57	22.80	20.34	0.00	86.28
0.00		Active							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
0.00		Active							
68.08		Active	LWW Sewer Res 58	17.39	17.39	0.00	0.00	0.00	34.78
68.08		Active	LWW Water Res 58	16.65	16.65	0.00	0.00	0.00	33.30
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
90.22		Active	LWW Sewer Res 58	24.77	24.77	0.00	0.00	0.00	49.54
90.22		Active	LWW Water Res 58	20.34	20.34	0.00	0.00	0.00	40.68
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
0.00	1/21/2013	Inactive							
0.00		Active							
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
0.00	2/28/2014	Inactive							
0.00		Active							
51.26		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
51.26		Active	LWW Water Res 58	26.49	0.00	0.00	0.00	0.00	26.49
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00	11/26/2013	Inactive							
0.00		Active							
0.00		Active							
49.81		Active	LWW Sewer Res 1	14.93	0.00	0.00	0.00	0.00	14.93
49.81		Active	LWW Water Res 1	34.88	0.00	0.00	0.00	0.00	34.88
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
0.00		Active							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
70.98	8/31/2014	Inactive	LWW Sewer Res 58	24.77	12.64	0.00	0.00	0.00	37.41
70.98	8/31/2014	Inactive	LWW Water Res 58	21.57	12.00	0.00	0.00	0.00	33.57
110.30		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
110.30		Active	LWW Water Res 58	85.53	0.00	0.00	0.00	0.00	85.53
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
62.53	2/21/2013	Inactive	LWW Irrigation Res 58	0	0.00	0.00	0.00	3.69	3.69
62.53	2/21/2013	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	24.04	24.04
62.53	2/21/2013	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	34.80	34.80
41.42		Active	LWW Sewer Res 58	22.31	0.00	0.00	0.00	0.00	22.31
41.42		Active	LWW Water Res 58	19.11	0.00	0.00	0.00	0.00	19.11
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
45.11		Active	LWW Sewer Res 58	24.77	0.00	0.00	0.00	0.00	24.77
45.11		Active	LWW Water Res 58	20.34	0.00	0.00	0.00	0.00	20.34
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
0.00		Active							
0.00		Active							
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01

22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
-6.06		Active	US-OP1-300 Unapplied Payments	0	-6.06	0.00	0.00	0.00	-6.06
0.00	10/18/2013	Inactive							
184.62	4/30/2014	Inactive	LWW Irrigation Res 58	0	0.00	0.00	0.00	34.44	34.44
184.62	4/30/2014	Inactive	LWW Sewer Res 58	0	0.00	0.00	0.00	78.42	78.42
184.62	4/30/2014	Inactive	LWW Water Res 58	0	0.00	0.00	0.00	71.76	71.76
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00	11/26/2013	Inactive							
0.00		Active							
42.65		Active	LWW Irrigation Res 58	8.61	0.00	0.00	0.00	0.00	8.61
42.65		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
42.65		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
-168.55		Active	US-OP1-300 Unapplied Payments	0	0.00	-168.55	0.00	0.00	-168.55
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
32.81		Active	LWW Irrigation Res 58	2.46	0.00	0.00	0.00	0.00	2.46
32.81		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
32.81		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
0.00		Active							
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00	12/17/2013	Inactive							
-33.21		Active	US-OP1-300 Unapplied Payments	-33.21	0.00	0.00	0.00	0.00	-33.21
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
0.00	5/22/2014	Inactive							
26.66		Active	LWW Sewer Res 58	12.47	0.00	0.00	0.00	0.00	12.47
26.66		Active	LWW Water Res 58	14.19	0.00	0.00	0.00	0.00	14.19
8.61		Active	LWW Irrigation Comm 58	8.61	0.00	0.00	0.00	0.00	8.61
22.97		Active	LWW Water Com 58	22.97	0.00	0.00	0.00	0.00	22.97
30.75		Active	LWW Irrigation Comm 58	30.75	0.00	0.00	0.00	0.00	30.75
34.04		Active	LWW Sewer Res 58	17.39	0.00	0.00	0.00	0.00	17.39
34.04		Active	LWW Water Res 58	16.65	0.00	0.00	0.00	0.00	16.65
0.00		Active							
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
0.00	2/21/2013	Inactive							
37.73		Active	LWW Sewer Res 58	19.85	0.00	0.00	0.00	0.00	19.85
37.73		Active	LWW Water Res 58	17.88	0.00	0.00	0.00	0.00	17.88
0.00	3/31/2014	Inactive							
0.00		Active							
156.27		Active	LWW Sewer Res 58	10.01	10.01	10.01	12.47	29.86	72.36
156.27		Active	LWW Water Res 58	12.96	12.96	12.96	14.19	30.84	83.91
0.00	6/17/2013	Inactive							
0.00		Active							
22.97		Active	LWW Sewer Res 58	10.01	0.00	0.00	0.00	0.00	10.01
22.97		Active	LWW Water Res 58	12.96	0.00	0.00	0.00	0.00	12.96
0.00	8/15/2013	Inactive							
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
0.00	3/21/2014	Inactive							
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
-73.34		Active	US-OP1-300 Unapplied Payments	-34.04	-39.30	0.00	0.00	0.00	-73.34
30.35		Active	LWW Sewer Res 58	14.93	0.00	0.00	0.00	0.00	14.93
30.35		Active	LWW Water Res 58	15.42	0.00	0.00	0.00	0.00	15.42
0.00		Active							
				3765.68	249.48	-145.62	9.21	447.41	4326.16

Over 60	Allowance 7/31/2014
	Booked
456.62	367.35

Group Total	LWW Irrigation Comm 58	39.36	0.00	0.00	0.00	0.00	39.36
Group Total	LWW Irrigation Res 58	22.14	1.23	0.00	0.00	38.13	61.50
Group Total	LWW Sewer Res 1	79.4	0.00	0.00	0.00	0.00	79.40
Group Total	LWW Sewer Res 58	1763.94	183.10	35.50	37.24	225.95	2,245.73
Group Total	LWW Water Com 58	22.97	0.00	0.00	0.00	0.00	22.97
Group Total	LWW Water Res 1	194.87	0.00	0.00	0.00	0.00	194.87
Group Total	LWW Water Res 58	1945.37	178.50	35.76	45.84	337.90	2,543.37
Group Total	US-OP1-300 Unapplied Payments	-302.37	-113.35	-216.88	-73.87	-154.57	-861.04
Grand Total		3765.68	249.48	-145.62	9.21	447.41	4,326.16