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REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD, OF COUNSEL  
(LICENSED IN TEXAS ONLY)

July 20, 2004

**HAND DELIVERY**

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No. 040316-WS; Analysis of Utilities, Inc.'s plan to bring Florida subsidiaries into compliance with Rule 25-20.115, Florida Administrative Code  
Our File No.: 30057.81

Dear Ms. Bayo:

Utilities, Inc. files the following in connection with Commission Staff's proposed settlement contained in their letter dated June 15, 2004:

1. Utilities, Inc. has previously agreed to adopt this practice. Labrador Utilities, Inc.'s MFRs were prepared and filed in this manner.

2. Utilities, Inc. has previously agreed to make these adjustments and has completed the adjustments to the books of all but a small number of its Florida subsidiaries. The adjustments to the books of Labrador Utilities, Inc., Bayside Utility Services, Inc., Mid-County Services, Inc., and Utilities, Inc. of Eagle Ridge will be made as soon as the Orders in these cases become final. The adjustments to the books of the remaining utilities will be completed before December 31, 2004.

3. When the Annual Reports are prepared, Utilities, Inc. also prepares a schedule which provides the required information. However, for all future rate cases, including Labrador Utilities, Inc., Utilities, Inc. will prepare a more detailed schedule for reconciliation of the general ledger account and sub-account to the USOA primary accounts. This schedule was prepared prior to the filing of the Labrador Utilities, Inc. rate case. It was Utilities, Inc.'s intention to provide this information to the auditor. The schedule is attached for your review.

CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
RCA \_\_\_\_\_  
SCR \_\_\_\_\_  
SEC \_\_\_\_\_  
OTH \_\_\_\_\_

DOCUMENT NUMBER-040  
07880 JUL 20 2004  
FPSC-COMMISSION CLERK

4. Utilities, Inc. has made these amendments to the records of the Florida subsidiaries which have completed, or currently have pending, rate cases before this Commission, and where this issue has previously been identified by Commission Staff. Amendments to the books of the remaining subsidiaries will be completed before December 31, 2004.

5. Utilities, Inc. has made these adjustments to the records of the Florida subsidiaries which have completed, or currently have pending, rate cases before this Commission, and where this issue has previously been identified by Commission Staff. Adjustments to the books of the remaining subsidiaries will be completed either before December 31, 2004, or prior to the filing of a rate case by the relevant subsidiary. Utilities, Inc. will work with Commission Staff to devise and implement a procedure to ensure that all appropriate retirements and corresponding entries will be made. The procedure will cover capitalized costs, a review for any proper retirement entries and other necessary adjustments.

6. Utilities, Inc. has completed these amendments.

7. Utilities, Inc. is reviewing the appropriateness of an ERC allocation methodology in other jurisdictions in which it operates. Until the appropriateness of this type of allocation can be determined, Utilities, Inc. will prepare a second WSC allocation book specifically for its Florida subsidiaries using the ERC as its primary allocation factor.

8. Utilities, Inc. has already agreed to this methodology and has included these systems in the 2003 allocation book.

9. Utilities, Inc. is using the following standard operating protocol to track other water usage. Utilities, Inc. believes that this protocol conforms to the Staff's proposal.

For each water system in Florida, the operator or field supervisor for each system submits a report form each month entitled "**WATER LOSS RECORD**" to the Florida regional office. This document identifies the estimated volume of unmetered water used in the system on a given day and the reason why it was lost. For example, water lost due to a water main break would be calculated from the duration of the event, the size of the pipe, and the estimated flow rate.

Ms. Blanca Bayo  
July 20, 2004  
Page 3

Other types of unmetered water use include but are not limited to:

- water main flushing activities;
- hydrant flow testing;
- filling and chlorinating new water main extensions, storage tanks, or treatment units;
- filling new force main and reuse main extensions;
- water used internally in the treatment or disinfection process.

Each month, the total sum of water noted on the **WATER LOSS RECORD** is entered into our spreadsheet that tracks and compares water pumped and water purchased, against water sold for each system. In this way, Operations has the means to review the data on a routine basis. The monthly form is attached to and filed with the file copy of the water system's Monthly Operating Report and retained for future use.

10. Utilities, Inc. has agreed to maintain an adjusting entry log book as described in its response.

11. Utilities, Inc. has previously agreed to keep more detailed information as described in its response.

Please do not hesitate to contact me, if you have any questions.

Very truly yours,



VALERIE L. LORD  
For the Firm

VLL:tlc  
Enclosures

cc: Ms. Tricia Merchant, Division of Economic Regulation (w/enclosures) (by hand delivery)  
Mr. Steven M. Lubertozi (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\SUBSIDIARIES COMPLIANCE (.81)\PSC Clerk (Bayo)01.ltr.wpd

MONTHLY INCOME STATEMENT PYA

ACCOUNT	USOA Number		Allocation	DESCRIPTION	PYA:JAN	PYA:FEB	PYA:MAR	PYA:APR	PYA:MAY	PYA:JUN	PYA:JUL	PYA:AUG	PYA:SEP	PYA:OCT	PYA:NOV	PYA:DEC	PYA:ADJ	PYA:ALC	PYA:Y/E	
	Water	Sewer			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
6151010	615		Actual	ELEC PWR - WATER SYSTEM	1,190.68	793.83	765.17	824.54	790.15	850.58	547.82	709.69	528.00	502.25	687.10	417.76	-	-	8,387.57	
7151020		715	Actual	ELEC PWR - SEWER SYSTEM	3,571.28	2,585.72	2,553.75	2,551.33	2,065.42	2,284.08	1,595.79	1,962.18	2,604.39	2,031.97	2,201.86	1,438.75	-	-	27,426.52	
504				ELECTRIC POWER	4,761.96	3,359.55	3,318.92	3,375.87	2,855.57	2,934.66	2,143.61	2,671.87	3,132.39	2,534.22	2,868.96	1,856.51	-	-	35,814.09	
6181010	618	718	Revenues	CHLORINE	1,198.50	2,989.65	1,755.00	1,739.70	1,194.05	1,295.40	1,296.25	1,461.15	1,128.85	379.10	765.00	772.65	-	-	15,975.30	
6181050	618	718	Revenues	ODOR CONTROL CHEMICALS	-	-	-	-	-	92.96	-	-	-	-	-	-	-	-	92.96	
6181090	618	718	Revenues	OTHER CHEMICALS (TREATMENT)	513.56	-	-	-	-	-	-	-	-	-	-	-	-	-	513.56	
506				CHEMICALS	1,712.06	2,989.65	1,755.00	1,739.70	1,194.05	1,388.36	1,296.25	1,461.15	1,128.85	379.10	765.00	772.65	-	-	18,581.82	
6019020	601		Customers	SALARIES-CHGD TO PLT-WSC	-	-	-	-	-	-	-	-	-	-	-	-	(11,289.00)	-	(11,289.00)	
6019020		701	Customers	SALARIES-CHGD TO PLT-WSC	-	-	-	-	-	-	-	-	-	-	-	-	(24,226.00)	-	(24,226.00)	
6019040	601	701	Customers	SALARIES-OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	41,074.00	41,074.00	
6019045	601	701	Customers	SALARIES-WTR SERV-COMPUTERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,241.00	1,241.00
6019050	601	701	Customers	SALARIES-OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,395.74	26,395.74
508				SALARIES	-	-	-	-	-	-	-	-	-	-	-	-	(35,515.00)	68,710.74	33,195.74	
6708000	670	770	Revenues	UNCOLLECTIBLE ACCOUNTS	-	15.00	148.93	15.00	135.00	120.00	-	75.00	-	150.00	60.00	105.00	-	-	823.93	
6708001	670	770	Revenues	AGENCY EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	44.23	44.23	
521				UNCOLLECTIBLE ACCOUNTS	-	15.00	148.93	15.00	135.00	120.00	-	75.00	-	150.00	60.00	105.00	-	44.23	868.16	
6329002	632	732	Customers	AUDIT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	1,254.33	1,254.33	
6329014	632	732	Customers	TAX RETURN REVIEW	-	-	-	-	-	-	-	-	-	-	-	-	-	590.98	590.98	
6338001	633	733	Customers	LEGAL FEES	-	-	-	-	-	-	-	-	-	29,138.97	-	-	-	4.31	29,143.28	
6369003	636	736	Customers	TEMP EMPLOY - CLERICAL	-	-	-	-	-	-	-	-	-	-	-	-	-	67.77	67.77	
6369005	636	736	Customers	PAYROLL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	292.25	292.25	
6369006	636	736	Customers	EMPLOY FINDER FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	631.45	631.45	
6369007	636	736	Customers	COMPUTER MAINT	-	-	-	-	-	-	-	-	-	-	-	-	-	448.00	448.00	
6369009	636	736	Customers	COMPUTER-AMORT & PROG COST	-	-	-	-	-	-	-	-	-	-	-	-	-	249.00	249.00	
6369012	636	736	Customers	INTERNET SUPPLIER	-	-	-	-	-	-	-	-	-	-	-	-	-	18.00	18.00	
6369090	636	736	Customers	OTHER DIR OUTSIDE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	82.04	82.04	
524				OUTSIDE SERVICES-DIRECT	-	-	-	-	-	-	-	-	-	29,138.97	-	-	-	3,638.13	32,777.10	
6049010	604	704	Customers	HEALTH INS REIMBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	7,175.17	7,175.17	
6049011	604	704	Customers	EMPLOYEE INS DEDUCTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	(231.15)	(231.15)	
6049012	604	704	Customers	HEALTH COSTS & OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	21.44	21.44	
6049015	604	704	Customers	DENTAL INS REIMBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	67.46	67.46	
6049020	604	704	Customers	PENSION CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	1,260.99	1,260.99	
6049050	604	704	Customers	HEALTH INS PREMIUMS	-	-	-	-	-	-	-	-	-	-	-	-	-	177.74	177.74	
6049055	604	704	Customers	DENTAL PREMIUMS	-	-	-	-	-	-	-	-	-	-	-	-	-	8.65	8.65	
6049060	604	704	Customers	TERM LIFE INS	-	-	-	-	-	-	-	-	-	-	-	-	-	31.24	31.24	
6049065	604	704	Customers	TERM LIFE INS - OPT	-	-	-	-	-	-	-	-	-	-	-	-	-	0.17	0.17	
6049066	604	704	Customers	DEPEND LIFE INS-OPT	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.01)	(0.01)	
6049067	604	704	Customers	AFLAC	-	-	-	-	-	-	-	-	-	-	-	-	-	0.08	0.08	
6049070	604	704	Customers	401K/ESOP CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	1,660.18	1,660.18	
6049080	604	704	Customers	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	14.61	14.61	
6049090	604	704	Customers	OTHER EMP PENS & BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	-	424.88	424.88	
531				EMPLOYEE PENSION&BENEFITS	-	-	-	-	-	-	-	-	-	-	-	-	-	10,611.45	10,611.45	
6599090	659	759	Revenues	OTHER INS	-	-	-	-	-	-	-	-	-	-	-	-	-	6,363.00	6,363.00	
534				INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	6,363.00	6,363.00	
7888010	666	766	Customers	RATE CASE EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	228.55	-	228.55	
541				REGULATORY COMMISSION EXP	-	-	-	-	-	-	-	-	-	-	-	-	228.55	-	228.55	
6419090	675	775	Customers	RENT-OTHERS	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	(1,016.13)	3,500.00	3,500.00	3,500.00	-	-	37,483.87	
551				RENT	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	(1,016.13)	3,500.00	3,500.00	3,500.00	-	-	37,483.87	
6759001	675	775	Customers	PUBL SUBSCRIPTIONS & TAPES	-	-	-	-	-	-	-	-	-	-	-	-	-	118.56	118.56	
6759002	675	775	Customers	ANSWERING SERV	-	-	-	-	-	-	-	-	-	-	-	-	-	215.00	215.00	
6759003	675	775	Customers	COMPUTER SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	70.00	70.00	
6759004	675	775	Customers	PRINTING & BLUEPRINTS	-	-	-	-	-	166.27	-	-	-	-	-	-	-	184.42	350.69	
6759005	675	775	Customers	POSTAGE & POSTAGE METER-OFFICE	272.00	292.00	544.00	292.00	-	476.00	292.00	544.00	292.00	272.00	621.00	509.00	-	529.40	4,935.40	
6759006	675	775	Customers	UPS & AIR FREIGHT	-	-	-	-	-	-	-	-	-	-	-	-	-	217.87	217.87	
6759007	675	775	Customers	PRINTING CUSTOMER SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	27.67	27.67	
6759008	675	775	Customers	XEROX	-	-	-	-	-	-	-	-	-	-	-	-	-	157.95	157.95	
6759009	675	775	Customers	OFFICE SUPPLY STORES	-	-	-	-	-	-	-	-	-	-	-	-	-	755.91	755.91	
6759010	675	775	Customers	REIM OFFICE EMPLOYEE EXPENSES	-	-	548.28	-	-	66.60	-	208.80	91.80	-	84.60	-	-	21.26	1,021.34	
6759011	675	775	Customers	ENVELOPES	-	-	-	-	-	-	-	-	-	-	-	-	-	709.92	709.92	
6759012	675	775	Customers	BILL STOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	432.44	432.44	
6759013	675	775	Customers	CLEANING SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	26.43	26.43	
6759014	675	775	Customers	MEMBERSHIPS - OFFICE EMPLOYEE	-	-	-	-	-	-	-	-	-	-	-	-	-	17.54	17.54	

6759016	875	775	Customers	MICROFILMING	-	-	-	-	-	-	-	-	-	-	-	-	67.00	67.00		
6759051	875	775	Customers	COMPUTER SUPPLIES - BILLING	-	-	-	-	-	-	-	-	-	-	-	-	214.00	214.00		
6759090	875	775	Customers	OTHER OFFICE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	281.73	281.73		
553				OFFICE SUPPLIES	272.00	292.00	1,092.28	292.00	642.27	358.60	544.00	500.80	363.80	621.00	593.60	-	4,047.10	9,619.45		
6759110	875	775	Customers	OFFICE TELEPHONE	128.34	105.30	129.14	95.17	113.78	102.15	107.38	108.31	179.97	152.79	48.08	48.18	-	402.98	1,719.55	
6759120	875	775	Customers	OFFICE ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	170.69	170.69	
6759125	875	775	Customers	OFFICE WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	31.41	31.41	
6759130	875	775	Customers	OFFICE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	38.04	38.04	
6759135	875	775	Customers	OPERATIONS TELEPHONES	-	164.00	156.00	160.00	164.00	141.00	123.00	164.00	156.00	156.00	165.00	146.00	-	1.26	1,696.26	
6759136	875	775	Customers	OPERATIONS TELEPHONES-LONG DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00	6.00	
6759140	875	775	Customers	ALARM SYS PHONE EXPENSE	86.67	86.67	86.67	86.67	86.67	-	173.34	86.67	86.67	86.67	86.67	86.67	-	-	1,040.04	
555				OFFICE UTILITIES	215.01	355.67	371.81	341.84	364.45	243.15	403.72	358.98	422.64	395.46	297.75	280.83	-	650.38	4,701.99	
6759210	875	775	Customers	OFFICE CLEANING SERV	-	-	-	-	-	-	-	-	-	-	-	-	-	479.52	479.52	
6759220	875	775	Customers	LANDSCAPING MOWING & SNOWPLWNG	-	-	-	-	-	-	-	-	-	-	-	-	-	158.92	158.92	
6759230	875	775	Customers	OFFICE GARBAGE REMOVAL	-	-	-	-	-	-	-	-	-	-	-	-	-	10.45	10.45	
6759260	875	775	Customers	REPAIR OFF MACH & HEATING	-	-	-	-	-	-	-	-	-	-	-	-	-	21.82	21.82	
6759290	875	775	Customers	OTHER OFFICE MAINT	-	-	-	-	-	-	-	-	-	-	-	-	-	693.82	693.82	
557				OFFICE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,364.53	1,364.53	
6759330	875	775	Customers	MEMBERSHIPS - COMPANY	-	-	-	-	-	-	-	-	-	-	-	-	-	2.34	2.34	
7048050	875	775	Customers	EMPLOYEES ED EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	6.59	6.59	
7048055	875	775	Customers	OFFICE EDUCATION/TRAIN. EXP	-	-	-	-	-	-	-	-	-	-	-	-	-	279.51	279.51	
7758370	875	775	Customers	MEALS & RELATED EXP	-	178.69	-	-	-	-	-	-	-	-	-	-	-	-	188.10	346.79
7758380	875	775	Customers	BANK SERV CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	1,715.57	1,715.57	
7758390	875	775	Customers	OTHER MISC GENERAL	-	927.82	15.00	-	-	-	-	-	1,124.29	(15.00)	-	-	-	1,915.54	3,967.65	
559				MISCELLANEOUS EXPENSE	-	1,106.51	15.00	-	-	-	-	-	1,124.29	(15.00)	-	-	-	4,087.65	6,318.45	
6755090	620		Actual	WATER-OTHER MAINT EXP	-	76.99	67.88	199.76	381.46	192.97	-	564.58	135.28	49.91	51.25	-	-	-	1,700.06	
6759503	620		Actual	WATER-MAINT SUPPLIES	-	-	92.29	241.40	-	-	-	138.21	125.56	-	-	-	-	-	567.46	
6759506	620		Actual	WATER-MAINT REPAIRS	-	180.00	180.00	96.36	-	450.00	-	128.78	-	-	380.00	-	-	-	1,395.14	
6759507	620		Actual	WATER-MAIN BREAKS	-	-	-	-	-	-	-	-	1,326.60	-	-	-	-	-	1,326.60	
602				MAINTENANCE-WATER PLANT	-	256.99	340.15	537.52	381.46	192.97	450.00	831.57	1,587.44	49.91	411.25	-	-	-	5,019.26	
7754003	720		Actual	SEWER-MAINT SUPPLIES	9.39	-	445.20	412.18	266.84	86.63	392.28	502.84	175.14	3.87	537.38	355.08	-	-	3,186.83	
7754006	720		Actual	SEWER-MAINT REPAIRS	2,417.61	206.70	33.33	1,863.66	468.98	533.21	210.00	2,057.79	1,000.00	535.28	1,194.87	1,345.95	-	-	11,867.38	
7754008	711		Actual	SEWER-SLUDGE HAULING	-	580.00	-	7,420.00	2,835.00	6,501.60	903.00	-	-	-	-	-	-	-	18,219.60	
7754009	720		Actual	SEWER-ELEC EQUIP REPAIR	385.00	-	-	-	-	-	627.72	-	-	-	450.00	120.00	-	-	1,562.72	
7758490	720		Actual	SEWER-OTHER MAINT EXP	51.87	397.35	631.09	117.63	380.47	123.59	369.15	373.31	263.09	341.93	201.26	-	-	-	3,250.74	
603				MAINTENANCE-SEWER PLANT	2,843.87	1,164.05	1,109.62	9,813.47	3,951.29	7,245.03	2,502.15	2,933.94	1,438.23	861.08	2,383.51	1,821.03	-	-	38,087.27	
6205003	620	720	Gross Plant	OPERATORS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	27.00	27.00	
6759017	620	720	Gross Plant	OPERATORS-CLEANING SUPPLIES	250.38	-	-	-	-	43.30	291.08	16.03	-	938.02	-	-	-	-	1,538.81	
6759018	620	720	Gross Plant	OPERATORS-OTHER OFFICE EXPENSE	-	155.20	31.35	45.93	-	193.24	405.52	21.65	68.45	63.07	21.13	21.19	-	-	1,053.73	
6759019	620	720	Gross Plant	OPERATORS-PUBLICATIONS/SUSCRPTIONE	-	-	-	-	-	-	-	-	-	-	-	-	-	17.00	17.00	
6759410	620	720	Gross Plant	OPERATORS ED EXPENSES	-	-	30.00	-	-	-	-	-	-	-	-	-	-	30.00		
6759414	620	720	Gross Plant	OPERATORS-OFFICE SUPPLY STORES	-	-	147.65	-	-	-	-	94.83	198.63	-	-	-	-	-	441.11	
6759415	620	720	Gross Plant	MOWING/SNOWFLOWING	-	-	-	-	-	550.00	-	550.00	3,050.00	550.00	550.00	-	-	-	5,250.00	
6759416	620	720	Gross Plant	OPERATORS-MEMBERSHIPS	-	-	-	12.59	-	-	128.79	48.00	-	-	-	-	-	-	138.00	
6759430	620	720	Gross Plant	SALES/USE TAX EXPENSE	-	5.00	-	-	-	-	90.00	45.00	139.14	45.00	45.00	-	-	2.00	287.52	
6759490	620	720	Gross Plant	GARBAGE REMOVAL WTR/SWR	45.00	45.00	45.00	45.00	-	45.00	90.00	45.00	45.00	45.00	45.00	45.00	-	-	540.00	
604				MAINTENANCE-WTR&SWR PLANT	295.38	205.20	224.00	133.52	-	788.24	687.61	357.73	822.31	3,495.84	1,554.15	616.19	-	-	211.00	
6355010	620		Actual	WATER TESTS	-	50.00	-	38.00	63.00	37.00	63.00	26.00	226.00	26.00	26.00	-	-	-	555.00	
6355030	620	720	Revenues	TESTING EQUIP & CHEM	-	-	-	430.14	981.45	-	-	-	159.79	-	-	-	-	-	1,571.38	
7352020	606	720	Actual	SEWER TESTS	1,034.00	282.00	-	236.00	1,264.00	1,000.00	1,307.00	115.00	111.00	1,538.00	263.00	1,034.00	-	-	8,184.00	
606				MAINTENANCE-TESTING	1,034.00	332.00	-	704.14	2,308.45	1,037.00	1,370.00	141.00	496.79	1,564.00	289.00	1,034.00	-	-	10,310.38	
6501020	650	750	Customers	GASOLINE	187.96	35.00	231.22	443.61	163.93	148.48	301.00	156.02	449.99	19.31	132.97	235.06	-	-	2,504.55	
6501030	650	750	Customers	AUTO REPAIR & TIRES	5.25	5.25	72.74	(31.12)	5.25	1,698.21	(500.64)	5.25	765.61	158.75	(189.15)	442.79	-	-	2,438.19	
6501040	650	750	Customers	AUTO LICENSES	-	-	-	46.10	-	-	-	-	-	-	-	-	-	-	46.10	
609				TRANSPORTATION EXPENSE	193.21	40.25	303.96	412.49	215.28	1,846.69	(199.64)	161.27	1,215.60	178.06	(56.18)	677.85	-	-	4,988.84	
4032000				DEPRECIATION - WATER	-	-	-	-	-	-	-	-	10,074.37	-	-	-	-	-	10,074.37	
4032001				DEPRECIATION-10101	11.08	11.08	11.08	11.08	11.08	11.08	21.88	21.88	21.88	20.65	21.71	21.71	-	-	196.19	
4032002				DEPRECIATION-10102	-	-	-	-	-	-	-	-	-	165.28	33.06	33.06	-	-	231.40	
4032014				DEPRECIATION-10114	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	643.17	131.55	131.55	-	-	939.12	
4032021				DEPRECIATION-10121	-	-	-	-	-	-	2.84	2.84	2.84	2.84	2.84	2.84	-	-	838.74	
4032025				DEPRECIATION-10125	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	291.74	65.63	65.63	-	-	504.90	
4032031				DEPRECIATION-10131	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	2.45	1.06	1.06	-	-	10.96	
4032032				DEPRECIATION-10132	12.68	12.68	12.68	12.68	12.68	12.68	12.68	12.68	12.68	235.46	42.05	42.05	-	-	433.68	
4032042				DEPRECIATION-10142	-	-	-	-	-	-	-	-	-	369.28	73.86	73.86	-	-	517.00	
4032043				DEPRECIATION-10143	1.43	1.43	1.43	1.43	1.43	1.43	2.62	2.62	2.62	2,304.08	482.96	482.96	-	-	3,246.44	

4032045	DEPRECIATION-10145	6.20	6.20	6.20	6.20	6.20	6.20	11.49	11.49	11.49	11.49	11.49	11.49		106.14	
4032046	DEPRECIATION-10146	9.26	9.26	9.26	9.26	9.26	9.26	11.53	11.53	11.53	212.31	51.69	51.69		405.84	
4032090	DEPRECIATION-10190	-	-	-	-	-	-	-	-	-	-	-	-	1,016.46	1,016.46	
4032091	DEPRECIATION-10191	-	-	-	-	-	-	-	-	-	10.64	2.13	2.13	695.64	710.54	
4032092	DEPRECIATION-10300	-	-	-	-	-	3,048.50	(3,048.50)	-	4,572.75	(4,572.75)	-	6,097.00	-	6,097.00	
4032093	DEPRECIATION-10193	-	-	-	-	-	-	-	-	-	-	-	-	18.20	18.20	
4032094	DEPRECIATION-10194	53.24	53.24	53.24	53.24	53.24	53.24	59.69	59.69	59.69	170.93	81.94	81.94	240.00	1,073.32	
4032098	DEPRECIATION-COMPUTER	-	-	-	-	-	-	-	-	-	-	-	-	848.00	848.00	
4032095	DEPRECIATION-10195	1.51	1.51	1.51	1.51	1.51	1.51	1.99	1.99	1.99	0.90	1.86	1.86	5.00	24.65	
4032097	DEPRECIATION-10197	-	-	-	-	-	-	-	-	-	44.96	8.99	8.99	176.00	238.94	
710	DEPRECIATION EXP-WATER	108.86	108.86	108.86	108.86	108.86	3,157.36	(2,910.32)	138.18	4,710.93	9,987.80	992.82	7,089.82	821.70	2,999.30	
4033000	DEPRECIATION-SEWER	-	-	-	-	-	-	-	-	-	52,326.46	-	-	-	52,326.46	
4033003	DEPRECIATION-10203	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.42	0.44	0.44	-	5.26	
4033004	DEPRECIATION-10204	-	-	-	-	-	-	-	-	-	-	-	-	777.78	777.78	
4033005	DEPRECIATION-10205	36.56	36.56	36.56	36.56	36.56	36.56	26.95	26.95	26.95	18,266.90	3,638.63	3,638.63	25,844.37	25,844.37	
4033008	DEPRECIATION-10208	-	-	-	-	-	-	-	-	-	3,402.93	680.59	680.59	4,764.11	4,764.11	
4033011	DEPRECIATION-10211	6.06	6.06	6.06	6.06	6.06	6.06	15.44	15.44	15.44	(5.87)	12.08	12.08	100.97	100.97	
4033020	DEPRECIATION-10220	-	-	-	-	-	-	-	-	-	165.28	33.06	33.06	231.40	231.40	
4033091	DEPRECIATION-10291	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	11.37	2.88	2.88	23.97	23.97	
4033094	DEPRECIATION-10294	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	293.01	58.85	58.85	413.50	413.50	
711	DEPRECIATION EXP-SEWER	44.13	44.13	44.13	44.13	44.13	44.13	43.90	43.90	43.90	74,460.50	4,426.53	4,426.53	777.78	84,487.82	
4061000	AMORT OF UTIL PAA-WATER	-	-	-	-	-	-	-	-	-	-	-	(7,224.65)	-	(7,224.65)	
713	AMOR.OF UTILITY PAA-WTR	-	-	-	-	-	-	-	-	-	-	-	(7,224.65)	-	(7,224.65)	
4081004	UTIL OR COMMISSION TAX	-	-	-	-	-	-	-	-	(2,936.04)	-	-	-	-	(2,936.04)	
4081100	PROPERTY & OTHER GEN TAXES	-	-	-	-	-	4,506.00	(4,506.00)	-	-	-	-	-	-	-	
4081121	REAL ESTATE TAX	-	-	-	-	-	-	-	-	(125.13)	-	-	-	394.41	269.28	
4081122	PERS PROP & ICT TAX	-	-	-	-	-	-	-	-	(6,962.18)	-	23,036.81	-	110.00	16,184.63	
4081301	GROSS RECEIPTS TAX	-	7,531.77	-	-	-	-	-	-	-	-	-	-	-	7,531.77	
4081303	FRANCHISE TAX	-	-	150.00	-	-	-	-	-	-	-	-	-	0.67	150.67	
721	OTHER TAXES	-	7,531.77	150.00	-	4,506.00	(4,506.00)	-	(10,023.35)	-	23,036.81	-	-	505.08	21,200.31	
4081201	FICA EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	5,089.24	5,089.24	
4091050	FED UNEMPLOYMENT TAX	-	-	-	-	-	-	-	-	-	-	-	-	127.22	127.22	
4091060	ST UNEMPLOYMENT TAX	-	-	-	-	-	-	-	-	-	-	-	-	73.35	73.35	
722	PAYROLL TAXES	-	-	-	-	-	-	-	-	-	-	-	-	5,289.81	5,289.81	
4091000	INCOME TAXES-FEDERAL	-	-	-	-	-	-	-	-	-	-	-	(68,940.00)	-	(68,940.00)	
725	INCOME TAXES-FEDERAL	-	-	-	-	-	-	-	-	-	-	-	(68,940.00)	-	(68,940.00)	
4101000	DEF INCOME TAX-FEDERAL	-	-	-	-	-	-	-	-	-	-	-	23,796.00	-	23,796.00	
731	DEFERRED INCOME TAXES-FED	-	-	-	-	-	-	-	-	-	-	-	23,796.00	-	23,796.00	
4101100	DEF INCOME TAXES-STATE	-	-	-	-	-	-	-	-	-	-	-	842.00	-	842.00	
732	DEFERRED INCOME TAXES-ST	-	-	-	-	-	-	-	-	-	-	-	842.00	-	842.00	
4191010	INTEREST INCOME-OTHER	-	-	-	-	-	-	-	-	(11.39)	-	-	-	-	(11.39)	
742	RENTAL & OTHER INCOME	-	-	-	-	-	-	-	-	(11.39)	-	-	-	-	(11.39)	
4192000	INTEREST EXPENSE-INTER-CO	-	-	-	-	-	-	-	-	-	-	-	8,345.00	2,172.66	10,517.66	
744	INTEREST EXPENSE-INTERCO	-	-	-	-	-	-	-	-	-	-	-	8,345.00	2,172.66	10,517.66	
4201000	INTEREST DURING CONSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	(6,535.00)	-	(6,535.00)	
745	INTEREST DURING CONSTRUCT	-	-	-	-	-	-	-	-	-	-	-	(6,535.00)	-	(6,535.00)	
4261000	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	(53.34)	(53.34)	
748	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	-	-	-	(53.34)	(53.34)	
4272090	S/T INT EXP OTHER	-	-	-	-	-	-	-	-	-	-	-	-	(133.76)	(133.76)	
771	SHORT TERM INTEREST EXP.	-	-	-	-	-	-	-	-	-	-	-	-	(133.76)	(133.76)	
	TOTAL INCOME STATEMENT	(316.70)	1,880.60	4,230.43	5,969.54	(230.48)	12,498.66	(10,059.12)	(1,980.41)	(11,586.97)	111,914.74	25,921.60	313.91	(76,407.52)	110,507.96	172,636.44