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(LICENSED IN NEW YORK ONLY)

March 31, 2008

HAND DELIVERY

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 070694-WS; Wedgefield Utilities, Inc.'s Application for Increase in Water Rates in Orange County, Florida
Our File No.: 30057.151

Dear Ms. Cole:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II) *02434-08*
- Two (2) copies of the Additional Engineering Information (Volume III a-b) *02435-08*
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map ** Original tariff forwarded to ECR, * Map forwarded to ECR.*
- Allocation Manuals and Operating Agreement (Exhibit "A" to the Application)

CMP _____
COM _____
CTR _____
ECR 1
GCL 1
OPC 1
RCA _____
SCR _____
SGA _____
SEC _____
GLK 1

DOCUMENT NUMBER-DATE

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Ann Cole, Commission Clerk
Office of Commission Clerk
March 31, 2008
Page 2

- The original and two (2) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$2,000.00 representing the appropriate filing fee.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Rick Durham, Regional Vice President for Operations (w/o enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Ms. Deborah Swain (w/enclosures)
Mr. Frank Seidman (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\WEDGEFIELD\(.151) 2007 RATE CASE\PSC Clerk 01 (Filing Application).ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
WEDGEFIELD UTILITIES, INC.
for an increase in water rates
in Orange County, Florida

DOCKET NO. 070695-WS

APPLICATION FOR INCREASE IN RATES

Applicant, WEDGEFIELD UTILITIES, INC. (the "Utility"), by and through its undersigned attorneys and pursuant to Sections 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water rates in Orange County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) (i) The name of the Utility and its mailing address is:

Wedgefield Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062

(ii) The address of the Florida office is:

Wedgefield Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive notices and

communications in respect to this application are:

Martin S. Friedman, Esquire
Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331 / Fax: (407) 830-8522
Email: mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com

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CLERK

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(b) The Utility is a Florida corporation incorporated in Florida in 1969. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc.	100%
2335 Sanders Road	
Northbrook, IL 60062	

(c) The Utility's last rate proceeding was in Docket No. 991437-WU, utilizing a test year ending June 30, 1999, which culminated in Order No. PSC-02-0391-AS-WU, issued March 22, 2002.

(d) The address where the Application is available for customer inspection during the time the rate application is pending is:

Wedgefield Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(e) The Utility is requesting water rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing a projected test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached **Volume I** that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of **Volume I** are schedules of rate base (Schedule A-1), cost of capital (Schedule D-1) and net operating income (Schedule B-1), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility, that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

2. The appropriate filing fee of \$2,000.00 (from 501 to 2,000 ERCs) is filed herewith.

3. The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for the last two quarters of 2006 and the first two quarters of 2007 are attached hereto. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II**.

IV.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as **Volume III (a-b)**.

V.

One copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), is provided herewith.

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed final rates are attached hereto as **Exhibit "B"**.

VII.

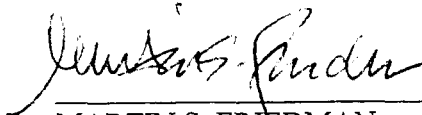
A reconciliation of the annual report to the trial balance and MFRs is attached hereto as **Exhibit "C"**.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Grant final water rates as requested herein and contained in the tariffs included in **Exhibit "B"**.
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 31st day of March,
2008, by:

ROSE, SUNDSTROM & BENTLEY, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@rsbattorneys.com



MARTIN S. FRIEDMAN
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY THE
COMMISSION, CAN BE OBTAINED FROM THE UTILITY
UPON REQUEST.

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS
COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Wedgefield Utilities, Inc., who states that Wedgefield Utilities, Inc., will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.


LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this 20 day of February, 2008, by Lawrence N. Schumacher, President of Wedgefield Utilities, Inc., who is personally known to me or has produced _____ as identification.

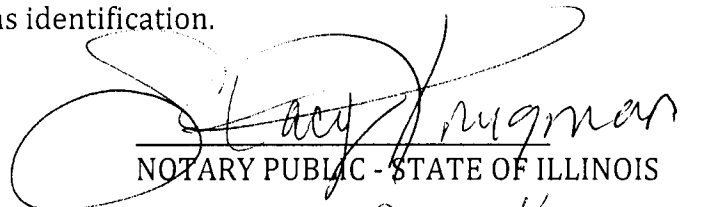

NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: Stacy Krugman
My Commission Expires: 7/12/11



EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Wedgefield Utilities, Inc.

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Wedgefield Utilities, Inc. (hereinafter called the "**Operating Company**");

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.

H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets, liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

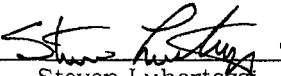
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

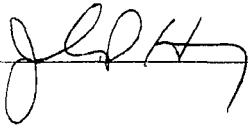
This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

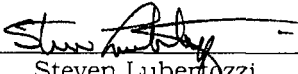
Water Service Corporation

BY  _____
Steven Lubertozi
Vice President and Chief Financial
Officer

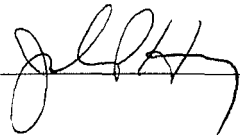
Attest

 _____

Wedgefield Utilities, Inc.

BY  _____
Steven Lubertozi
Vice President and Chief Financial
Officer

Attest

 _____

**AFFILIATE AGREEMENT
APPENDIX A**

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

<u>JDE Object Number</u>	<u>Account Description</u>
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401 K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Cleri
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Skldr
6125	Salaries - HR
6130	Salaries - MIS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trl
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trmal Plt
1275		Land & Land Rights Reclaim Wrp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

JDE Object Number	Subsidiary Number	Account Description
	1030	Land & Land Rights Pump
	1775	Wip-Cap Time Chng Filter Media
	00405	Wip-Cap Time Tv Sewer Main
	1775	Wip-Cap Time Sludge & Hauling
	00407	Wip-Cap Time W/S Plt Landscape
	00408	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00401	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00402	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00403	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00404	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00405	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00406	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00407	Wip - Interest During Constr
	1776	Wip - Interest During Constr
	00408	Wip - Interest During Constr
	1777	Wip - Engineering
	00408	Wip - Labor/Installation
	1778	Wip - Equipment
	00401	Wip - Equipment
	1779	Wip - Equipment
	00404	Wip - Equipment
	1779	Wip - Equipment
	00406	Wip - Equipment
	1780	Wip - Material
	00401	Wip - Material
	1780	Wip - Material
	00402	Wip - Material
	1780	Wip - Material
	00403	Wip - Material
	1780	Wip - Material
	00404	Wip - Material
	1780	Wip - Material
	00405	Wip - Material
	1780	Wip - Material
	00406	Wip - Material
	1780	Wip - Material
	00407	Wip - Material
	1780	Wip - Material
	00408	Wip - Site Work
	1781	Wip - Contractor/Labor
	1782	Wip - Contractor/Labor
	00401	Wip - Contractor/Labor
	1782	Wip - Contractor/Labor
	00402	Wip - Contractor/Labor
	1782	Wip - Contractor/Labor
	00403	Wip - Contractor/Labor
	1782	Wip - Contractor/Labor
	00405	Wip - Contractor/Labor
	1782	Wip - Contractor/Labor
	00406	Wip - Contractor/Labor
	1783	Wip - Grouting/Sealing
	00404	Wip - Jet Cleaning
	1784	Wip - Pump & Haul Sludge
	00407	Wip - Rental/Machine
	1785	Wip - Rental/Machine
	00404	Wip - Repair
	1786	Wip - Repair
	00405	Wip - Repair
	1787	Wip - Repair
	00402	Wip - Repair
	1787	Wip - Repair
	00403	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00401	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00402	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00403	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00404	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00405	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00406	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00407	Wip - Transfer To Fixed Assets
	1799	Wip - Transfer To Fixed Assets
	00408	Wip - Transfer To Fixed Assets
	1970	Acc Depr-Office Structure
	1975	Acc Depr-Office Furn/Eqpt
	1985	Acc Depr-Tool Shop & Misc Eqpt
	2000	Acc Depr-Communication Eqpt
	2215	Acc Depr-Office Structure
	2220	Acc Depr-Office Furn/Eqpt
	2230	Acc Depr-Tool Shop & Misc Eqpt
	2245	Acc Depr-Communication Eqpt
	2315	Acc Depr-Desktop Computer Wtr
	2320	Acc Depr-Mainframe Comp Wtr
	2325	Acc Depr-Mini Comp Wtr
	2330	Comp Sys Amortization Wtr
	2335	Micro Sys Amortization Wtr
	2345	Acc Depr-Desktop Computer Swr
	2350	Acc Depr-Mainframe Comp Swr
	2355	Acc Depr-Mini Comp Swr
	2360	Comp Sys Amortization Swr
	2365	Micro Sys Amortization Swr
	2950	Def Chgs-Landscaping
	2955	Def Chgs-Customer Complaints
	2960	Def Chgs-Tank Maint&Rep Wtr
	2965	Def Chgs-Relocation Expenses
	2970	Def Chgs-Attorney Fee
	2975	Def Chgs-Hurricane/Storms Cost
	2980	Def Chgs-Emp Fees
	2985	Def Chgs-Other
	3000	Def Chgs-Other Wtr & Swr
	3005	Def Chgs-Vac Testing
	3020	Def Chgs-Sludge Hauling
	3025	Def Chgs-Pr Wast/Wet Swr Mains
	3030	Def Chgs-Tv Sewer Mains
	3040	Def Chgs-Tank Maint&Rep Swr
	3080	Amort - Landscaping
	3090	Amort - Customer Complaints

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - NoI
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bud Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - NoI
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp

4435		Def St Tax - Bad Debt	
4437		Def St Tax - Depreciation	
4439		Def St Tax - Nol	
4441		Def St Tax - Cont Prop	
4443		Def St Tax - Amt	--
4445	-	Def St Tax - Res Cap Fee	

EXHIBIT "B"

Proposed Final Rate Sheets

WEDGEFIELD UTILITIES, INC.
WATER TARIFF

GENERAL & COMMERCIAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To any customer for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charges</u>
5/8" x 3/4	\$ 36.85
3/4"	55.28
1"	92.13
1-1/2"	184.25
2"	294.80
3"	552.75
4"	921.25
6"	1,842.50
Gallage Charge per 1,000 Gallons	\$ 3.09

MINIMUM CHARGE - \$36.85

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - For services rendered on and after _____, 2008

TYPE OF FILING - 2008 Rate Case

John P. Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

WEDGEFIELD UTILITIES, INC.
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 36.85
3/4"	55.28
1"	92.13
1 1/2"	184.25
2"	294.80
3"	552.75
4"	921.75
6"	1,842.50
Gallonage Charge per 1,000 Gallons	\$ 3.09

MINIMUM CHARGE - \$ 36.85

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on and after _____, 2008

TYPE OF FILING - 2008 Rate Case

John P. Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

WEDGEFIELD UTILITIES, INC.
WATER TARIFF

IRRIGATION SERVICE

RATE SCHEDULE IS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 36.85
3/4"	55.28
1"	92.13
1 1/2"	184.25
2"	294.80
3"	552.75
4"	921.25
6"	1,842.50
Gallonge Charge per 1,000 Gallons	\$ 3.09

MINIMUM CHARGE - \$36.85

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on and after _____, 2008

TYPE OF FILING - 2008 Rate Case

John P. Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

EXHIBIT "C"

Reconciliation

W. C. CANNON & SONS, INC.
 10000 W. 10TH AVENUE, DENVER, CO 80202
 RECONCILIATION OF ADHUMIN FILING REQUIREMENT TO TRIAL BALANCE
 MONTH-BALANCES

Account Number - MFR	Description	Amount	Account Number - TR	Description	Amount	Account Number - TR	Description	Amount	Account Number - TR	Description	Amount
301.1	Expenses		301101	ORGANIZATION							
301.5	Land & Land Rights	935	303008	L & L RIGHTS (GRN PLT)							935
304.2	Structures & Improvements	830,848	304021	STRUCT & IMPRV (GRNMP PLT)							830,848
307.2	Wells & Springs	165,873	307204	WELLS & SPRINGS							165,873
311.7	Pumping Equipment	158,396	311033	ELECTRIC PUMP EQUIP							158,396
304.3	Structures & Improvements - WTP	32,395	304001	STRUCT & IMPRV (WATER T)							32,395
328.3	Water Treatment Equipment	589,211	328002	WATER TREATMENT EQPT includes pre-construction							589,211
335.4	Distribution Reservoirs and Standpipes	78,379	335042	DIST RESV & STANDPIPES							78,379
331.4	Transmission and Distribution Mains	1,063,373	331043	TRANS & DISTR MAINS							1,063,373
333.4	Services	346,048	333045	SERVICE LINES							346,048
334.4	Meters & Meter Installations	177,631	334046	METERS							177,631
335.4	Hydramts	87,339	335048	HYDRAMTS							87,339
301.5	Land & Land Rights - General Fund	4,028	301010	LAND & LAND RIGHTS							4,028
304.5	Structures & Improvements	27,048	304020	OFF STRUCT & IMPRV							27,048
340.5	Office Furniture & Equipment	64,477	340001	OFF FURN & EQPT							64,477
			340002	OFF FURN & EQPT							772
			340009	ARCH COMPUTERS							12,726
			340010	COMPUTER ALLOCATED							6,700
			340610	COMP 3115 COST							12,772
			3406130	MICRO 3115 COST							3,479
341.5	Transportation Equipment	88,305	3411000	TRANSPORTATION EQPT							88,305
341.5	Tools Shop & Garage Equipment	66,109	346004	TOOLS SHOP & MISC EQPT							66,109
344.5	Laboratory Equipment	8,808	346005	LABORATORY EQPT							8,808
346.5	Communication Equipment	6,847	346007	COMMUNICATION EQPT							6,847
			346009	TELEPHONES							3,212
348.5	Other Tangible Plant	46,341	348009	WATER PLANT ALLOCATED							46,341
	Total	3,381,022									

WATERFIELD UTILITIES, INC.

RECONCILIATION OF MICROBEM FILING REQUIREMENT TO TRIAL BALANCE

6/30/97 BALANCES

MFR Account Numbers

MFR A-9 account numbers presented as page 2 of 4 month of June

Intangible Plant

Source of Supply and Pumping Plant

Water Treatment Plant

Transmission & Distribution Plant

331.4

333.4

334.4

335.4

304.5

Allocation 303.5

Allocation 303.5

341.5

343.5

344.5

346.5

348.5

Account Number - TD

Description

Amount

1083001

1083021

1083014

1083023

1083031

1083032

1083042

1083043

1083045

1083046

1083047

1083048

1083050

1083091

1083092

1083093

1083094

1083095

1083097

1083099

1083050

Amount

3,790

399,180

329,110

70,485

70,485

93,872

93,872

5,363

3,303

129,343

129,343

1,909

513,289

513,289

25,677

25,677

128,111

128,111

25,140

25,140

13,306

12,296

21,367

4664

679

4077

7739

1411

49,395

64,667

64,667

40,303

40,303

3,035

3,035

6,279

1,061

7,340

12,444

12,444

Amount

3,790

399,180

329,110

70,485

70,485

93,872

93,872

5,363

3,303

129,343

129,343

1,909

513,289

513,289

25,677

25,677

128,111

128,111

25,140

25,140

13,306

12,296

21,367

4,664

679

4,077

7,739

1,411

49,395

64,667

64,667

40,303

40,303

3,035

3,035

6,279

1,061

7,340

12,444

12,444

Total

\$ 1,679,104

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-W5
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
271	Contributions in Aid of Construction	1,393,160	2711043	CIAC-WTR.TRANS & DISTR MAINS	294,089
	Water Total A-12		2711000	CIAC-WATER-UNDISTR.	185,760
			2711014	CIAC-WTR.WELLS & SPRINGS	33,144
			2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	159,025
			2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	25,408
			2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	3,912
			2711032	CIAC-WTR.WATER TREATMENT EQPT	38,585
			2711042	CIAC-WTR.DIS RESV & STNDPIPES	7,067
			2711048	CIAC-WTR.HYDRANTS	15,203
			2711074	CIAC-WTR.PLT MTR FEE-NC	440
			2711010	CIAC-WATER-TAX	534,809
			2711045	CIAC-WTR.SERVICE LINES	61,658
			2711046	CIAC-WTR.METERS	33,989
			2711047	CIAC-WTR.METER INSTALLATIONS	71
					<u>1,393,160</u>

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR A-14 account numbers presented as:					
272	Accumulated Amortization of Contributions in Aid of Construction	409,509	2722043	ACC AMORT TRANS & DISTR MAINS	30,229
	Water Total A-14		2722000	ACC AMORT-CIA-WATER	282,200
			2722014	ACC AMORT WELLS & SPRINGS	4,968
			2722021	ACC AMORT STRUCT & IMPRV	22,311
			2722025	ACC AMORT ELECTRIC PUMP EQUIP	5,717
			2722031	ACC AMORT STRUCT & IMPRV	549
			2722032	ACC AMORT WATER TREATMENT EQPT	7,077
			2722042	ACC AMORT DIS RESV & STNDPIPES	1,055
			2722048	ACC AMORT HYDRANTS	1,509
			2722010	ACC AMORT CIAC TAX	39,915
			2722045	ACC AMORT SERVICE LINES	6,367
			2722046	ACC AMORT METERS	7,596
			2722047	ACC AMORT METER INSTALLATIONS	16
					<u>409,508</u>

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
105	Construction Work in Progress	612,487	1051092	SEWER PLANT IN PROCESS	355,018
			1052091	WATER PLANT IN PROCESS	257,468
					<u>612,487</u>
141	Customer Accounts Receivable	198,697	1411000	A/R-CUSTOMER	60,178
			1411002	A/R-CUSTOMER ACCRUAL	138,585
			1411003	A/R-CUSTOMER REFUNDS	(66)
					<u>198,697</u>
132 1,162.1,104.1	Misc Current & Accrued Expenses	11,744	1621030	PREPAID - BACK BILLS	844
			1322000	SPECIAL DEPOSITS	10,900
					<u>11,744</u>
186.1	Deferred Rate Case Expense	150	1863016	RATE CASE EXPENSE--6	150
					<u>150</u>
186.2	Other Deferred Debits	27,771	1862043	DEF CHGS-EMP FEES	1,826
			1862049	DEF CHGS-VOC TESTING	2,847
			1862063	DEF CHGS-TANK MAINT&REP(SWR)-3	3,825
			1862065	DEF CHGS-TANK MAINT&REP(SWR)-5	41,669
			1865049	AMORT - VOC TESTING	(2,679)
			1865063	AMORT - TANK MAINT&REP(SWR)-3	(2,496)
			1865065	AMORT - TANK MAINT&REP(SWR)-5	(17,221)
					<u>27,771</u>
190	Accumulated Deferred Income Taxes	313,995	1901000	ACCUM DEF INCOME TAX-FED	(4,305)
			1901011	DEF FED TAX - CIAC PRE 1987	2,709
			1901012	DEF FED TAX-TAP FEE POST 2000	629,358
			1901020	DEF FED TAX - RATE CASE	(49)
			1901021	DEF FED TAX - DEF MAINT	(9,887)
			1901024	DEF FED TAX - ORON EXP	(7,061)
			1901031	DEF FED TAX - DEPRECIATION	(396,264)
			1902011	DEF ST TAX - CIAC PRE 1987	465
			1902012	DEF ST TAX-TAP FEE POST 2000	107,733
			1902020	DEF ST TAX - RATE CASE	(9)
			1902021	DEF ST TAX - DEF MAINT	(1,692)
					<u>313,995</u>

WEIDEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Number	Description	Amount	Account Number - TD	Description	Amount
201	Common Stock Issued	(1,000)	2021010	COMMON STOCK	<u>(1,000)</u> <u>(1,000)</u>
211	Other Paid-in Capital	(2,486,943)	2111000 2112000	PAID-IN CAPITAL MISC PAID-IN CAPITAL	<u>(2,486,943)</u> <u>(2,486,943)</u>
215	Unappropriated Retained Earnings	(1,397,824)	2151000	RETAINED EARN-PRIOR YEARS	<u>(1,397,824)</u> <u>(1,397,824)</u>
	Advances from Associated Companies	(2,548,669)	2413000	ADVANCES FROM UTILITIES INC	<u>(2,548,669)</u> <u>(2,548,669)</u>
231	Accounts Payable	(66,397)	2312000 2311050	PAYABLE TO DEVELOPER A/P TRADE - ACCRUAL	<u>(65,830)</u> <u>(567)</u> <u>(66,397)</u>
233	Notes and Account Payable - Assoc. Cos.	3,038,783	2334002 2334003 2334050	A/P WATER SERVICE CORP A/P WATER SERVICE DISB A/P INTERCOMPANY	<u>(1,024,531)</u> <u>4,098,947</u> <u>(35,632)</u> <u>3,038,783</u>
235	Customer Deposits	(21,880)	2351000	CUSTOMER DEPOSITS	<u>(21,880)</u> <u>(21,880)</u>
236	Accrued Taxes	(78,964)	2361100 2361101 2361172 2361292	ACCRUED TAXES ACCRUED GROSS RECEIPT TAX ACCRUED COUNTY TAX-ORANGE ACCRUED ST INCOME TAX	<u>(51,621)</u> <u>(34,482)</u> <u>(6,766)</u> <u>13,905</u> <u>(78,964)</u>
237	Accrued Interest on Other Liabilities	387	2372030	ACCRUED CUST DEP INTEREST	<u>387</u> <u>387</u>
252.1	Advances for Construction	-	2525000	ADV-IN-AID OF CONST-WATEF	<u>-</u> <u>-</u>

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-W5
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-4 account numbers presented as:					
461.1	Measured Revenues - General Customers (see Note)	742,478	4611020	WATER REVENUE-METERED	722,459.96
			4611099	WATER REVENUE ACCRUALS	-4,091.00
			4612030	WATER REVENUE-COMMERCIAL	20,018.30
					<u>738,387</u>
521.1	Measured Revenues - General Customers	808,077	5221000	SEWER REVENUE	794,622.83
			5221099	SEWER REVENUE ACCRUALS	884.00
			5222030	SEWER REVENUE-COMMERCIAL	13,454.65
					<u>808,961</u>
471	Miscellaneous Service Revenues	1,733	4711000	MISC SERVICE REVENUES	401.90
474	Other Water Revenues	2,114	4711025		
536	Other Sewer Revenues	<u>3,760</u>	4741001	NEW CUSTOMER CHGE - WATER	30.00
			4741003	NEW CUSTOMER CHGE - W & S	3,150.00
			4741008	NSF CHECK CHARGE	1,750.00
			4741009	CUT-OFF CHARGE	2,045.00
			4741013	TAMPERING FEE	230.00
		<u>7,607</u>			<u>7,607</u>

Notes:

1. Water Sales does not include (\$4,091.00) G/L accrual which is an estimate and reversed the following month.
2. Sewer Sales does not include \$884.00 G/L accrual which is an estimate and reversed the following month.

Water		Total
601 Salaries & Wages - Employees	212,792	212,792
603 Salaries & Wages - Officers, Etc.		-
604 Employee Pensions & Benefits	43,447	43,447
610 Purchased Water		-
615 Purchased Power	28,952	28,952
616 Fuel for Purchased Power		-
618 Chemicals	97,716	97,716
620 Materials & Supplies	15,045	15,045
631 Contractual Services - Engr.	-	-
632 Contractual Services - Acct.	18,656	18,656
633 Contractual Services - Legal	407	407
634 Contractual Services - Mgmt. Fees		-
635 Contractual Services - Testing	6,241	6,241
636 Contractual Services - Other	13,334	13,334
641 Rental of Building/Real Prop.		-
642 Rental of Equipment		-
650 Transportation Expenses	9,727	9,727
656 Insurance - Vehicle		-
657 Insurance - General Liability		-
658 Insurance - Workman's Comp.		-
659 Insurance - Other	13,298	13,298
660 Advertising Expense		-
666 Reg. Comm. Exp. - Rate Cast Amort.		-
667 Reg. Comm. Exp. - Other		-
670 Bad Debt Expense	13,334	13,334
675 Miscellaneous Expense	70,858	70,858
	543,807	543,807

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-5 & B-6 account numbers presented as:					
601 & 701	Salaries & Wages - Employees	212,792	6019000	SYSTEM PROJECT	1,807
			6019001	SALARIES-ACCOUNTING/FINANCE	5,233
			6019002	SALARIES-ADMIN	1,281
			6019003	SALARIES - EXECUTIVE	7,201
			6019004	SALARIES-HR/PAYROLL	1,894
			6019005	SALARIES-IT	1,163
			6019006	SALARIES-OPS LEADERSHIP	1,379
			6019007	SALARIES-REGULATORY	4,076
			6019008	SALARIES-CUSTOMER SERVICE	63
			6019020	SALARIES-CHGD TO PLT-WSC	(27,964)
			6019030	CAPITALIZED SALARIES - ADMIN	(150)
			6019040	SALARIES-OPS FIELD	177,586
			6019050	SALARIES-OPS ADMIN	39,222
					<u>212,791</u>
604 & 704	Employee Pensions & Benefits	43,447	6049050	HEALTH INS PREMIUMS	747
			6049055	DENTAL PREMIUMS	15
			6049060	TERM LIFE INS	54
			6049070	401K/ESOP CONTRIBUTIONS	6,930
			6049080	DISABILITY INSURANCE	60
			6049090	OTHER EMP PENS & BENEFITS	2,077
			6049010	HEALTH INS REIMBURSEMENTS	28,757
			6049011	EMPLOYEE INS DEDUCTIONS	(337)
			6049012	HEALTH COSTS & OTHER	34
			6049015	DENTAL INS REIMBURSEMENTS	118
			6049020	PENSION CONTRIBUTIONS	4,922
					<u>43,447</u>
615 & 715	Purchased Power	28,952	6151010	ELEC PWR - WATER SYSTEM	28,953
					<u>28,953</u>
618 & 718	Chemicals	97,716	6181010	CHLORINE	57,943
			6181050	ODOR CONTROL CHEMICALS	706
			6181090	OTHER CHEMICALS (TREATMENT)	39,066
					<u>97,715</u>
620 & 720	Materials & Supplies	15,045	6205003	OPERATORS EXPENSES	26
			6759003	COMPUTER SUPPLIES	396
			6759005	POSTAGE & POSTAGE METER-OFFICE	8,559
			6759009	OFFICE SUPPLY STORES	1,592
			6759011	ENVELOPES	1,592
			6759012	BILL STOCK	427
			6759013	CLEANING SUPPLIES	54
			6759017	OPERATORS-CLEANING SUPPLIES	209
			6759051	COMPUTER SUPPLIES - BILLING	378
			6759414	OPERATORS-OFFICE SUPPLY STORES	21
			6759503	WATER-MAINT SUPPLIES	1,793
					<u>15,047</u>
632 & 732	Contractual Services - Accounting	18,656	6329002	AUDIT FEES	1,184
			6329013	ACCOUNTING STUDIES	17,096
			6329014	TAX RETURN REVIEW	376
					<u>18,656</u>
633 & 733	Contractual Services- Legal	407	6338001	LEGAL FEES	407
					<u>407</u>
635 & 735	Contractual Services- Testing	6,241	6355010	WATER TESTS	2,787
			6355030	TESTING EQUIP & CHEM	3,454
					<u>6,241</u>
636 & 736	Contractual Services- Other	13,334	6369003	TEMP EMPLOY - CLERICAL	2,637
			6369005	PAYROLL SERVICES	594
			6369006	EMPLOY FINDER FEES	2,999
			6369007	COMPUTER MAINT	3,988
			6369009	COMPUTER-AMORT & PROG COST	437
			6369012	INTERNET SUPPLIER	673
			6369090	OTHER DIR OUTSIDE SERVICES	2,007
					<u>13,334</u>

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
750 & 650	Transportation Expense	9,727	6501020	GASOLINE	8,413
			6501030	AUTO REPAIR & TIRES	1,068
			6501040	AUTO LICENSES	157
			6509090	OTHER TRANS EXPENSES	89
					<u>9,726</u>
759 & 659	Insurance - Other	13,298	6599090	OTHER INS	13,298
					<u>13,298</u>
770 & 670	Bad Debt Expense	13,334	6708000	UNCOLLECTIBLE ACCOUNTS	12,699
			6708001	AGENCY EXPENSE	636
					<u>13,335</u>
775 & 675	Miscellaneous Expense	70,858	6755090	WATER-OTHER MAINT EXP	2,738
			6759001	PUBL SUBSCRIPTIONS & TAPES	48
			6759002	ANSWERING SERV	464
			6759004	PRINTING & BLUEPRINTS	224
			6759006	UPS & AIR FREIGHT	465
			6759007	PRINTING CUSTOMER SERVICE	847
			6759008	XEROX	71
			6759010	REIM OFFICE EMPLOYEE EXPENSES	92
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	91
			6759016	MICROFILMING	111
			6759018	OPERATORS-OTHER OFFICE EXPENSE	2,268
			6759080	MAINT-DEFERRED CHARGES	10,253
			6759090	OTHER OFFICE EXPENSES	929
			6759095	WEBSITE DEVELOPMENT	171
			6759110	OFFICE TELEPHONE	512
			6759115	OFFICE COMP PHONE LINE	108
			6759120	OFFICE ELECTRIC	832
			6759125	OFFICE WATER	47
			6759130	OFFICE GAS	72
			6759135	OPERATIONS TELEPHONES	6,137
			6759136	OPERATIONS TELEPHONES-LONG DIST	4
			6759140	ALARM SYS PHONE EXPENSE	2,671
			6759210	OFFICE CLEANING SERV	818
			6759220	LANDSCPING MOWING & SNOWPLWNG	448
			6759230	OFFICE GARBAGE REMOVAL	254
			6759260	REPAIR OFF MACH & HEATING	71
			6759330	MEMBERSHIPS - COMPANY	9
			6759290	OTHER OFFICE MAINT	780
			6759405	COMMUNICATION EXPENSES	4,511
			6759410	OPERATORS ED EXPENSES	530
			6759412	UNIFORMS	296
6759415	MOWING/SNOWPLOWING	19,994			
6759416	OPERATORS-MEMBERSHIPS	1,426			
6759430	SALES/USE TAX EXPENSE	109			
6759490	GARBAGE REMOVAL WTR/SWR	846			
6759506	WATER-MAINT REPAIRS	8,203			
6759507	WATER-MAINT BREAKS	2,025			
6759509	WATER-ELEC EQUIPT REPAIR	1,383			
					<u>70,858</u>

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-13 account numbers presented as:					
407.3	Net Depreciation Expense Water	136,482	4032014	DEPRECIATION-10114	6,260
			4032021	DEPRECIATION-10121	26,786
			4032025	DEPRECIATION-10125	8,411
			4032031	DEPRECIATION-10131	1,783
			4032032	DEPRECIATION-10132	22,269
			4032042	DEPRECIATION-10142	2,241
			4032043	DEPRECIATION-10143	27,322
			4032045	DEPRECIATION-10145	8,579
			4032046	DEPRECIATION-10146	8,927
			4032047	DEPRECIATION-10147	914
			4032048	DEPRECIATION-10148	1,864
			4032090	DEPRECIATION-10190	1,230
			4032091	DEPRECIATION-10191	758
			4032092	DEPRECIATION-10300	10,654
			4032093	DEPRECIATION-10193	28
			4032094	DEPRECIATION-10194	4,832
			4032095	DEPRECIATION-10195	515
			4032097	DEPRECIATION-10197	114
			4032098	DEPRECIATION-COMPUTER	2,995
					<u>136,482</u>
407.3	Amortization of CIAC	(38,442)	4071000	AMORT EXP-CIA-WATER	(4,606)
			4071010	AMORT EXP 2711010	(13,310)
			4071014	AMORT EXP 2711014	(1,104)
			4071021	AMORT EXP 2711021	(4,977)
			4071025	AMORT EXP 2711025	(1,270)
			4071031	AMORT EXP 2711031	(122)
			4071032	AMORT EXP 2711032	(1,208)
			4071042	AMORT EXP 2711042	(322)
			4071043	AMORT EXP 2711043	(7,940)
			4071045	AMORT EXP 2711045	(1,541)
			4071046	AMORT EXP 2711046	(1,699)
			4071047	AMORT EXP 2711047	(3)
			4071048	AMORT EXP 2711048	(338)
					<u>(38,442)</u>

WEDGEFIELD UTILITIES, INC.
DOCKET NO. 070694-WS
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
06/30/07 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TD</u>	<u>Description</u>	<u>Amount</u>
MFR Schedule C-3					
427.2	Short Term Interest Expense	1,170	4272030	S/T INT EXP CUSTOMERS DEP	1,583
			4272090	S/T INT EXP OTHER	(414)
					<u>1,169</u>
427.1	Other Interest Expense - Intercompany	143,944	4192000	INTEREST EXPENSE-INTER-CO	143,944
					<u>143,944</u>
420	Allowance for Funds Used During Construction	(16,796)	4201000	INTEREST DURING CONSTRUCTION	(16,796)
					<u>(16,796)</u>

PERIOD ENDING 12/31/06 10:44:56
 COMPANY : C-069 WEDGEFIELD UTILITIES INC

DETAIL TB BY COMPANY

UTILITIES, IN CO

DETAIL TRIAL BALA

ACCOUNT	DESCRIPTION	BAL AS OF 6/30/2007
3011001	ORGANIZATION	0.00
3021002	FRANCHISES	0.00
3036010	LAND & LAND RIGHTS	4,428.25
3036089	L & L RIGHTS (GEN PLT)	955.00
3043021	STRUCT & IMPRV (PUMP PLT)	830,847.97
3044031	STRUCT & IMPRV (WATER T P)	52,794.51
3072014	WELLS & SPRINGS	165,673.05
3113025	ELECTRIC PUMP EQUIP	158,389.65
3204032	WATER TREATMENT EQPT	589,217.34
3305042	DIST RESV & STDNPIPES	78,269.71
3315043	TRANS & DISTR MAINS	1,180,375.28
3335045	SERVICE LINES	348,067.93
3345048	METERS	179,037.44
3345047	METER INSTALLATIONS	18,579.75
3355048	HYDRANTS	87,358.67
3406090	OFF STRUCT & IMPRV	27,637.51
3406091	OFF FURN & EQPT	
3448095	LABORATORY EQPT	8,897.94
3466093	TELEPHONES	1,213.00
3466094	TOOLS SHOP & MISC EQPT	66,109.46
3466097	COMMUNICATION EQPT	5,833.59
101.1	WTR UTILITY PLANT IN SERVICE	3,803,451.18
3511001	ORGANIZATION	10,165.09
3537002	L & L RIGHTS	96,500.00
3542011	LIFT STATION	264,839.31
3547003	BLDGS & STRUCTS	3,448,885.05
3602008	SEWAGE SERVICE LINES	451,057.47
3602007	FORCE OR VACUUM MAINS	259,484.13
3612008	SEWER MAINS	1,392,257.49
3612010	MANHOLES	170,933.30
3804004	SEWER LAGOONS	350.00
3804005	SEWAGE TRTMT PLANT	714,068.18
3924009	CUTFALL LINES	372,397.00
3937091	OFF FURN & EQPT	10,064.00
3937094	TOOLS SHOP & MISC EQPT	36,814.02
3947095	LABORATORY EQPT	4,564.73
3967097	COMMUNICATION EQPT	937.00
101.2	SWR UTILITY PLANT IN SERVICE	7,233,016.77
3917000	TRANSPORTATION EQPT	88,265.00
101.3	TRANSPORTATION EQPT	88,265.00
3406010	MAINFRAME COMPUTER	
3406020	MINI COMPUTERS	
3406050	COMPUTER ALLOCATED	
3406110	COMP SYS COST	
3406120	MICRO SYS COST	
101.4	COMPUTERS	42,962.00
3486050	WATER PLANT ALLOCATED	46,343.00
101.5	OTHER PLANT	46,343.00
3662008	REUSE SERVICES	713.78
3675048	REUSE MTR/INSTALLATIONS	2,436.09
3745042	REUSE DIST RESERVOIRS	4,225.00
3752008	REUSE TRANSMISSION & DIST SYS	14,252.50
101.6	REUSE PLANT	21,627.35
1051092	SEWER PLANT IN PROCESS	355,018.25
1052091	WATER PLANT IN PROCESS	257,468.31
105.1	WORK IN PROGRESS	612,486.56

1081010 ACCUM DEPR-MAINFRAME COMP	-4,864.00
1081020 ACCUM DEPR-MINI COMP	-9,379.00
1081050 ACC DEPR-COMPUTER ALLOCATED	-4,927.00
3406150 COMP SYS AMORTIZATION	-7,737.00
3406160 MICRO SYS AMORTIZATION	-1,411.00
108.1 ACCUM DEPR COMPUTER	-28,318.00
1082000 ACCUM DEPR-TRANSPORTATION	-64,567.00
108.2 ACCUM DEPR TRANSPORTATION	-64,567.00
1083001 ACCUM DEPR--3011001	-3,790.08
1083014 ACCUM DEPR--3072014	-70,485.29
1083021 ACCUM DEPR--3043021	-399,180.02
1083025 ACCUM DEPR--3113025	-92,872.14
1083031 ACCUM DEPR--3044031	-5,362.59
1083032 ACCUM DEPR--3204032	-129,382.85
1083042 ACCUM DEPR--3305042	-1,968.73
1083043 ACCUM DEPR--3315043	-515,289.18
1083045 ACCUM DEPR--3335045	-75,676.80
1083046 ACCUM DEPR--3345046	-128,151.12
1083047 ACCUM DEPR--3345047	-2,200.01
1083048 ACCUM DEPR--3355048	-25,139.68
1083050 ACC. DEPR-WATER ALLOCATED	-12,454.00
1083090 ACCUM DEPR--3406090	-12,306.40
1083091 ACCUM DEPR--3406091	-21,262.23
1083093 ACCUM DEPR-TELEPHONES	-1,961.00
1083094 ACCUM DEPR--3466094	-40,303.06
1083095 ACCUM DEPR--3446095	-3,055.23
1083097 ACCUM DEPR--3466097	-6,278.32
108.3 ACCUM DEPR WATER PLANT	-1,546,219.73
1084001 ACCUM DEPR--3511001	-2,774.38
1084003 ACCUM DEPR--3547003	-1,727,032.35
1084004 ACCUM DEPR--3804004	-104.68
1084005 ACCUM DEPR--3804005	-305,819.91
1084006 ACCUM DEPR--3602006	-144,279.75
1084007 ACCUM DEPR--3602007	-174,965.06
1084008 ACCUM DEPR--3612008	-758,800.39
1084009 ACCUM DEPR--3824009	-279,526.80
1084010 ACCUM DEPR--3612010	-24,698.88
1084011 ACCUM DEPR--3542011	-34,867.42
1084081 ACCUM DEPR--3907081	-11,719.50
1084084 ACCUM DEPR--3937084	-37,251.58
1084095 ACCUM DEPR--3947095	-3,249.40
1084097 ACCUM DEPR--3967097	-1,654.44
108.4 ACCUM DEPR SEWER PLANT	-3,506,744.54
1085006 ACCUM DEPR--3662006	-53.84
1085008 ACCUM DEPR--3752008	-189.23
1085042 ACCUM DEPR--3745042	-399.42
1085046 ACCUM DEPR--3675046	-487.20
108.5 ACCUM DEPR REUSE PLANT	-1,139.79
1311001 CASH UNAPPLIED-NSF'S	0.00
1311002 CASH-UNAPPL-TRANS CR DEPT	0.00
131.1 CASH UNAPPLIED	0.00
1322000 SPECIAL DEPOSITS	10,900.00
132.1 SPECIAL DEPOSITS	10,900.00
1411000 A/R-CUSTOMER	60,177.93
1411002 A/R-CUSTOMER ACCRUAL	138,585.00
1411003 A/R-CUSTOMER REFUNDS	-65.81
141.1 ACCOUNTS RECEIVABLE CUSTOMER	198,697.12
1621030 PREPAID - BACK BILLS	843.75
166.1 PREPAYMENTS	843.75
1863015 RATE CASE EXPENSE-5	0.00
1863016 RATE CASE EXPENSE-8	150.10
1863065 RATE CASE EXP AMORT-5	0.00
1863066 RATE CASE EXP AMORT-6	0.00

186.1 REGULATORY EXP BEING AMORT	150.10
1862043 DEF CHGS-EMP FEES	1,829.00
1862049 DEF CHGS-VOC TESTING	2,847.00
1862063 DEF CHGS-TANK MAINT&REP(SWR)-3	3,825.00
1862065 DEF CHGS-TANK MAINT&REP(SWR)-5	41,668.83
1865049 AMORT - VOC TESTING	-2,679.00
1865063 AMORT - TANK MAINT&REP(SWR)-3	-2,496.00
1865065 AMORT - TANK MAINT&REP(SWR)-5	-17,221.00
186.2 OTHER DEFERRED CHARGES	27,770.93
1901000 ACCUM DEF INCOME TAX-FED	-4,305.00
1901011 DEF FED TAX - CIAC PRE 1987	2,709.00
1901012 DEF FED TAX-TAP FEE POST 2000	629,358.00
1901020 DEF FED TAX - RATE CASE	-49.00
1901021 DEF FED TAX - DEF MAINT	-9,887.00
1901024 DEF FED TAX - ORGN EXP	-7,061.00
1901031 DEF FED TAX - DEPRECIATION	-396,264.00
190.1 ACCUM DEFERRED FIT	214,501.00
1902011 DEF ST TAX - CIAC PRE 1987	465.00
1902012 DEF ST TAX-TAP FEE POST 2000	107,733.00
1902020 DEF ST TAX - RATE CASE	-9.00
1902021 DEF ST TAX - DEF MAINT	-1,692.00
1902031 DEF ST TAX - DEPRECIATION	-7,003.00
190.2 ACCUM DEFERRED SIT	99,494.00
2021010 COMMON STOCK	-1,000.00
202.1 COMMON STOCK & CS SUBSCR	-1,000.00
2112000 MISC PAID-IN CAPITAL	-2,466,943.27
211.2 MISC PAID IN CAPITAL	-2,466,943.27
2151000 RETAINED EARN-PRIOR YEARS	-1,176,709.92
215.1 RETAINED EARNINGS PRIOR	-1,176,709.92
2311050 A/P TRADE - ACCRUAL	-566.93
231.1 ACCOUNTS PAYABLE TRADE	-566.93
2312000 PAYABLE TO DEVELOPER	-65,830.00
231.2 PAYABLE TO DEVELOPER	-65,830.00
2334002 A/P WATER SERVICE CORP	-1,024,531.38
2334003 A/P WATER SERVICE DISB	4,098,946.56
2334050 A/P INTERCOMPANY	-35,632.00
233.4 ACCTS PAYABLE ASSOC COS	3,038,783.18
2351000 CUSTOMER DEPOSITS	-21,880.00
235.1 CUSTOMER DEPOSITS	-21,880.00
2361100 ACCRUED TAXES	-51,621.13
2361101 ACCRUED GROSS RECEIPT TAX	-34,482.00
2361172 ACCRUED COUNTY TAX-ORANGE	-6,766.20
2361292 ACCRUED ST INCOME TAX	13,905.00
236.1 ACCRUED TAXES	-78,964.33
2372030 ACCRUED CUST DEP INTEREST	386.78
237.1 ACCRUED INTEREST	386.78
2413000 ADVANCES FROM UTILITIES INC	-2,548,669.41
241.3 ADVANCES FROM UI	-2,548,669.41
2711000 CIAC-WATER UNDISTR.	-185,759.64
2711010 CIAC-WATER-TAX	-534,809.46
2711014 CIAC-WTR WELLS & SPRINGS	-33,144.29
2711021 CIAC-WTR STRUCT & IMPRV (PUMP PLT)	-159,024.60
2711025 CIAC-WTR ELECTRIC PUMP EQUIP	-25,408.08
2711031 CIAC-WTR STRUCT & IMPRV (WTR T P)	-3,911.95
2711032 CIAC-WTR WATER TREATMENT EQPT	-38,584.82

2711042 CIAC-WTR DIS RESV & STNDPIPES	-7,067.12
2711043 CIAC-WTR TRANS & DISTR MAINS	-294,088.94
2711045 CIAC-WTR SERVICE LINES	-61,658.38
2711046 CIAC-WTR METERS	-33,989.13
2711047 CIAC-WTR METER INSTALLATIONS	-70.50
2711048 CIAC-WTR HYDRANTS	-15,203.05
2711074 CIAC-WTR.PLT MTR FEE-NC	-440.00
271.1 CONTRIBUTIONS IN AID WATER	-1,393,159.96
2721000 CIAC-SEWER UNIDISTRIB.	-546,790.00
2721003 CIAC-SWR BLDGS & STRUCTS	-814,964.46
2721004 CIAC-SWR SEWER LAGOONS	-84.79
2721005 CIAC-SWR SEWAGE TRTMT PLANT	-143,817.26
2721006 CIAC-SWR SEWAGE SERVICE LINES	-98,783.91
2721007 CIAC-SWR FORCE OR VACUUM MAINS	-82,312.32
2721008 CIAC-SWR SEWER MAINS	-482,435.30
2721009 CIAC-SWR OUTFALL LINES	-90,139.89
2721010 CIAC-SEWER-TAX	-1,551,840.00
2721011 CIAC-SWR LIFT STATION	-82,255.16
2721098 CIAC-SWR MANHOLES	-62,549.13
271.2 CONTRIBUTIONS IN AID SEWER	-3,945,972.22
2722000 ACC AMORT-CIA WATER	282,200.21
2722010 ACC AMORT CIAC TAX	39,914.53
2722014 ACC AMORT WELLS & SPRINGS	4,967.96
2722021 ACC AMORT STRUCT & IMPRV	22,311.20
2722025 ACC AMORT ELECTRIC PUMP EQUIP	5,716.94
2722031 ACC AMORT STRUCT & IMPRV	548.72
2722032 ACC AMORT WATER TREATMENT EQPT	7,076.58
2722042 ACC AMORT DIS RESV & STNDPIPES	1,055.00
2722043 ACC AMORT TRANS & DISTR MAINS	30,228.82
2722045 ACC AMORT SERVICE LINES	6,368.95
2722046 ACC AMORT METERS	7,596.44
2722047 ACC AMORT METER INSTALLATIONS	15.60
2722048 ACC AMORT HYDRANTS	1,509.15
272.1 ACCUM AMORT OF CIA WATER	409,508.00
2723000 ACC AMORT-CIA-SEWER	848,517.77
2723003 ACC AMORT BLDGS & STRUCTS	93,147.36
2723004 ACC AMORT SEWER LAGOONS	10.82
2723005 ACC AMORT SEWAGE TRTMT PLANT	42,040.22
2723006 ACC AMORT SEWAGE SERVICE LINES	13,843.04
2723007 ACC AMORT FORCE OR VACUUM MAINS	11,461.66
2723008 ACC AMORT SEWER MAINS	42,276.96
2723009 ACC AMORT OUTFALL LINES	13,510.54
2723010 ACC AMORT SEWER CIAC	154,402.93
2723011 ACC AMORT LIFT STATION	11,898.10
2723098 ACC AMORT MANHOLES	7,482.60
272.2 ACCUM AMORT OF CIA SEWER	1,238,612.60
TOTAL BALANCE SHEET	221,114.20
4611020 WATER REVENUE-METERED	-359,099.43
4611099 WATER REVENUE ACCRUALS	-6,672.00
4612030 WATER REVENUE-COMMERCIAL	-10,844.09
400.1 WATER REVENUE	-376,615.52
5221000 SEWER REVENUE	-396,342.04
5221099 SEWER REVENUE ACCRUALS	-4,705.00
5222030 SEWER REVENUE-COMMERCIAL	-7,568.31
400.2 SEWER REVENUE	-408,615.35
4711000 MISC SERVICE REVENUES	-131.00
4741001 NEW CUSTOMER CHGE - WATER	-20.00
4741003 NEW CUSTOMER CHGE - W & S	-1,530.00
4741008 NSF CHECK CHARGE	-790.00
4741009 CUT-OFF CHARGE	-920.00
4741013 TAMPERING FEE	-70.00
400.4 MISC. SERVICE REVENUES	-3,461.00
6151010 ELEC PWR - WATER SYSTEM	5,608.50
7151020 ELEC PWR - SEWER SYSTEM	36,461.12
401.1E ELECTRIC POWER	42,069.62

6181010	CHLORINE	33,796.80
6181050	ODOR CONTROL CHEMICALS	706.20
6181090	OTHER CHEMICALS (TREATMENT)	20,671.19
401.1F	CHEMICALS	55,174.19
6019000	SYSTEM PROJECT	1,907.00
6019001	SALARIES-ACCOUNTING/FINANCE	5,233.00
6019002	SALARIES-ADMIN	1,281.00
6019003	SALARIES - EXECUTIVE	7,201.00
6019004	SALARIES-HRRPAYROLL	1,894.00
6019005	SALARIES-IT	1,163.00
6019006	SALARIES-OPS LEADERSHIP	1,379.00
6019007	SALARIES-REGULATORY	4,078.00
6019008	SALARIES-CUSTOMER SERVICE	63.00
6019020	SALARIES-CHGD TO PLT-WSC	-21,836.25
6019030	CAPITALIZED SALARIES - ADMIN	0.00
6019040	SALARIES-OPS FIELD	76,307.00
6019050	SALARIES-OPS ADMIN	8,647.00
401.1H	SALARIES	87,214.75
6708000	UNCOLLECTIBLE ACCOUNTS	6,758.10
6708001	AGENCY EXPENSE	296.42
401.1K	UNCOLLECTIBLE ACCOUNTS	7,054.52
6319011	ENGINEERING FEES	0.00
6329002	AUDIT FEES	87.00
6329013	ACCOUNTING STUDIES	1,143.00
6329014	TAX RETURN REVIEW	228.00
6339001	LEGAL FEES	336.00
6369003	TEMP EMPLOY - CLERICAL	1,358.00
6369005	PAYROLL SERVICES	299.00
6369008	EMPLOY FINDER FEES	2,167.00
6369090	OTHER DIR OUTSIDE SERVICES	-305.00
401.1L	OUTSIDE SERVICES-DIRECT	5,313.00
6389007	COMPUTER MAINT	3,481.00
6389009	COMPUTER-AMORT & PROG COST	245.00
6369012	INTERNET SUPPLIER	397.00
6759003	COMPUTER SUPPLIES	157.00
6759016	MICROFILMING	59.00
6759095	WEBSITE DEVELOPMENT	171.00
401.1LL	IT DEPARTMENT	4,510.00
6049010	HEALTH INS REIMBURSEMENTS	13,626.00
6049011	EMPLOYEE INS DEDUCTIONS	-337.00
6049012	HEALTH COSTS & OTHER	34.00
6049015	DENTAL INS REIMBURSEMENTS	118.00
6049020	PENSION CONTRIBUTIONS	2,354.00
6049050	HEALTH INS PREMIUMS	259.00
6049055	DENTAL PREMIUMS	15.00
6049090	TERM LIFE INS	54.00
6049070	401K/ESOP CONTRIBUTIONS	3,125.00
6049080	DISABILITY INSURANCE	28.00
6049090	OTHER EMP PENS & BENEFITS	844.00
401.1N	EMPLOYEE PENSION&BENEFITS	20,118.00
6599090	OTHER INS	2,923.00
401.1O	INSURANCE	2,923.00
7668010	RATE CASE EXPENSE	0.00
401.1P	REGULATORY COMMISSION EXP	0.00
6759001	PUBL. SUBSCRIPTIONS & TAPES	21.00
6759002	ANSWERING SERV	248.00
6759004	PRINTING & BLUEPRINTS	99.00
6759006	UPS & AIR FREIGHT	158.00
6759008	XEROX	33.00
6759009	OFFICE SUPPLY STORES	863.00
6759010	REIM OFFICE EMPLOYEE EXPENSES	39.00
6759013	CLEANING SUPPLIES	33.00
6759014	MEMBERSHIPS - OFFICE EMPLOYEE	7.00
6759090	OTHER OFFICE EXPENSES	599.00
401.1R	OFFICE SUPPLIES	2,100.00

6759005 POSTAGE & POSTAGE METER-OFFICE	3,860.00
6759007 PRINTING CUSTOMER SERVICE	433.46
6759011 ENVELOPES	624.00
6759012 BILL STOCK	196.00
6759051 COMPUTER SUPPLIES - BILLING	158.00
401.1RR BILLING & CUSTOMER SERVICE	5,271.46
6759110 OFFICE TELEPHONE	258.00
6759115 OFFICE COMP PHONE LINE	0.00
6759120 OFFICE ELECTRIC	371.00
6759125 OFFICE WATER	15.00
6759130 OFFICE GAS	51.00
6759135 OPERATIONS TELEPHONES	2,757.62
6759139 OPERATIONS TELEPHONES-LONG DIST	0.00
6759140 ALARM SYS PHONE EXPENSE	1,335.54
401.1S OFFICE UTILITIES	4,788.16
6759210 OFFICE CLEANING SERV	411.00
6759220 LANDSCAPING MOWING & SNOWPLWNG	196.00
6759230 OFFICE GARBAGE REMOVAL	186.00
6759280 REPAIR OFF MACH & HEATING	59.00
6759290 OTHER OFFICE MAINT	247.00
401.1U OFFICE MAINTENANCE	1,099.00
6759330 MEMBERSHIPS - COMPANY	1.00
7048050 EMPLOYEES ED EXPENSES	10.00
7048055 OFFICE EDUCATION/TRAIN. EXP	539.00
7758365 TRAVEL/SLDGING	427.75
7758370 MEALS & RELATED EXP	158.00
7758380 BANK SERV CHARGES	1,097.00
7758381 LOC FEE	0.00
7758390 OTHER MISC GENERAL	907.00
401.1V MISCELLANEOUS EXPENSE	3,139.75
6759509 WATER-OTHER MAINT EXP	1,825.43
6759503 WATER-MAINT SUPPLIES	724.59
6759506 WATER-MAINT REPAIRS	5,648.54
6759507 WATER-MAINT BREAKS	0.00
6759509 WATER-ELEC EQUIPT REPAIR	1,083.00
401.1X MAINTENANCE-WATER PLANT	9,279.56
7754003 SEWER-MAINT SUPPLIES	911.83
7754006 SEWER-MAINT REPAIRS	3,002.20
7754009 SEWER-ELEC EQUIPT REPAIR	988.68
7758490 SEWER-OTHER MAINT EXP	1,554.74
401.1Y MAINTENANCE-SEWER PLANT	6,457.45
7754008 SEWER-SLUDGE HAULING	31,414.20
7754011 SEWER-SEWER RODDING	10,687.00
401.1YY SLUDGE/RODDING	42,101.20
6759080 MAINT-DEFERRED CHARGES	4,830.00
6759405 COMMUNICATION EXPENSES	2,119.00
6759412 UNIFORMS	290.57
6759415 MOWING/SNOWPLOWING	8,214.50
6759430 SALES/USE TAX EXPENSE	107.27
6759490 GARBAGE REMOVAL WTR/SWR	428.05
401.1Z MAINTENANCE-WTR&SWR PLANT	15,987.39
6205003 OPERATORS EXPENSES	5.50
6759017 OPERATORS-CLEANING SUPPLIES	83.17
6759018 OPERATORS-OTHER OFFICE EXPENSE	1,346.68
6759019 OPERATORS-PUBLICATIONS/SUSCRIPTIONS	0.00
6759410 OPERATORS ED EXPENSES	270.00
6759414 OPERATORS-OFFICE SUPPLY STORES	0.00
6759416 OPERATORS-MEMBERSHIPS	713.78
401.1ZZ OPERATORS EXPENSES	2,419.13
6355010 WATER TESTS	1,414.00
8355030 TESTING EQUIP & CHEM	2,144.69
7352020 SEWER TESTS	7,028.00

401.2B	MAINTENANCE-TESTING	10,586.69
6501020	GASOLINE	3,792.85
6501030	AUTO REPAIR & TIRES	1,411.13
6501040	AUTO LICENSES	137.15
6509090	OTHER TRANS EXPENSES	86.00
401.2D	TRANSPORTATION EXPENSE	5,427.13
4032014	DEPRECIATION-10114	3,130.20
4032021	DEPRECIATION-10121	13,392.84
4032025	DEPRECIATION-10125	4,238.18
4032031	DEPRECIATION-10131	825.24
4032032	DEPRECIATION-10132	13,386.47
4032042	DEPRECIATION-10142	1,077.84
4032043	DEPRECIATION-10143	13,664.48
4032045	DEPRECIATION-10145	4,309.50
4032046	DEPRECIATION-10146	4,474.40
4032047	DEPRECIATION-10147	460.69
4032048	DEPRECIATION-10148	947.86
4032090	DEPRECIATION-10190	590.24
4032091	DEPRECIATION-10191	321.00
4032092	DEPRECIATION-10300	388.00
4032093	DEPRECIATION-10193	14.00
4032094	DEPRECIATION-10194	2,356.10
4032095	DEPRECIATION-10195	256.80
4032097	DEPRECIATION-10197	0.00
4032098	DEPRECIATION-COMPUTER	1,473.00
403.2	DEPRECIATION EXP-WATER	65,306.84
4033003	DEPRECIATION-10203	53,975.04
4033004	DEPRECIATION-10204	4.98
4033005	DEPRECIATION-10205	10,089.23
4033006	DEPRECIATION-10206	7,510.08
4033007	DEPRECIATION-10207	4,320.42
4033008	DEPRECIATION-10208	15,451.08
4033009	DEPRECIATION-10209	6,195.42
4033010	DEPRECIATION-10210	2,843.94
4033011	DEPRECIATION-10211	4,361.35
4033095	DEPRECIATION-10295	142.68
403.3	DEPRECIATION EXP-SEWER	104,895.12
4037006	DEPRECIATION-3662006	7.38
4037008	DEPRECIATION-3752008	68.91
4037042	DEPRECIATION-3745042	57.06
4037048	DEPRECIATION-3675048	60.90
403.7	DEPRECIATION EXP-REUSE	194.25
4071000	AMORT EXP-CIA-WATER	-2,303.22
4071010	AMORT EXP 2711010	-6,670.45
4071014	AMORT EXP 2711014	-551.88
4071021	AMORT EXP 2711021	-2,488.74
4071025	AMORT EXP 2711025	-635.22
4071031	AMORT EXP 2711031	-61.20
4071032	AMORT EXP 2711032	-603.64
4071042	AMORT EXP 2711042	-160.80
4071043	AMORT EXP 2711043	-3,970.20
4071045	AMORT EXP 2711045	-770.70
4071046	AMORT EXP 2711046	-849.72
4071047	AMORT EXP 2711047	-1.74
4071048	AMORT EXP 2711048	-168.78
407.6	AMORT EXP-CIA-WATER	-19,236.49
4073000	AMORT EXP-CIA-SEWER	-6,834.90
4073003	AMORT EXP 2721003	-12,754.20
4073004	AMORT EXP 2721004	-1.20
4073005	AMORT EXP 2721005	-2,056.56
4073006	AMORT EXP 2721006	-1,644.78
4073007	AMORT EXP 2721007	-1,370.52
4073008	AMORT EXP 2721008	-5,133.06
4073009	AMORT EXP 2721009	-1,500.84
4073010	AMORT EXP 2721010	-25,794.43
4073011	AMORT EXP 2721011	-1,536.06
4073098	AMORT EXP 2721098	-1,041.42
407.7	AMORT EXP-CIA-SEWER	-59,867.97
4081201	FICA EXPENSE	8,681.00

4091050 FED UNEMPLOYMENT TAX	294.00
4091060 ST UNEMPLOYMENT TAX	1,022.00
408.2 PAYROLL TAXES	9,997.00
4081100 PROPERTY & OTHER GEN TAXES	51,651.13
4081121 REAL ESTATE TAX	326.00
4081122 PERS PROP & ICT TAX	0.00
4081301 GROSS RECEIPTS TAX	34,481.87
4081303 FRANCHISE TAX	150.00
408.3 OTHER TAXES	86,609.00
4091000 INCOME TAXES-FEDERAL	0.00
409.1 INCOME TAXES-FEDERAL	0.00
4091100 INCOME TAXES-STATE	0.00
409.2 INCOME TAXES-STATE	0.00
4101100 DEF INCOME TAXES-STATE	0.00
410.2 DEFERRED INCOME TAXES-ST	0.00
4122000 AMORT OF INVEST TAX CREDIT	0.00
412.1 AMORT OF INVEST TAX CR	0.00
4141040 SALE OF EQUIPMENT	0.00
413.1 RENTAL & OTHER INCOME	0.00
4101000 DEF INCOME TAX-FEDERAL	0.00
419.1 DEFERRED INCOME TAXES-FED	0.00
4192000 INTEREST EXPENSE-INTER-CO	57,590.50
419.2 INTEREST EXPENSE-INTERCO	57,590.50
4201000 INTEREST DURING CONSTRUCTION	-11,591.78
420.1 INTEREST DURING CONSTRUCTION	-11,591.78
4261000 MISCELLANEOUS INCOME	0.00
426.1 MISCELLANEOUS INCOME	0.00
4272050 S/T INT EXP CUSTOMERS DEP	712.20
4272080 S/T INT EXP OTHER	-265.00
427.2 SHORT TERM INTEREST EXP	447.20
TOTAL INCOME STATEMENT	-221,114.20
TOTAL BALANCE SHEET	221,114.20
TOTAL INCOME STATEMENT	-221,114.20
NV.1CO.TB.Dif	0.00

TIMINGS FOR EACH PHASE OF THIS REPORT

EXPL	ODE/VALIDATE	00.00.00	23.449
RETR	IEVE	00.00.01	40.537
CALC	ULATE	00.00.00	00.614
FORM	AT	00.00.01	35.399
TOTA	L	00.00.03	100%

DETAIL TB BY COMPANY

UTILITIES, INCOR

DETAIL TRIAL BALAN

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ACCOUNT DESCRIPTION	BEG. BAL. JUN PYA	ADDITIONS JUL-ALC PYA	2006 Total	ADDITIONS JAN-JUN CYA	FULL YEAR @ JUN CYA
3011001 ORGANIZATION	0.08	-	0.08	-	0.08
3036010 LAND & LAND RIGHTS	4,428.25	-	4,428.25	-	4,428.25
3036089 L & L RIGHTS (GEN PLT)	921.50	(921.50)	-	955.00	955.00
3043021 STRUCT & IMPRV (PUMP PLT)	830,847.97	-	830,847.97	-	830,847.97
3044031 STRUCT & IMPRV (WATER T P)	27,283.45	25,448.56	52,732.01	62.50	52,794.51
3072014 WELLS & SPRINGS	165,673.05	-	165,673.05	-	165,673.05
3113025 ELECTRIC PUMP EQUIP	153,895.37	2,718.00	156,613.37	1,776.28	158,389.65
3204032 WATER TREATMENT EQPT	352,888.60	235,092.49	587,981.09	1,236.25	589,217.34
3305042 DIST RESV & STNDPIPES	85,260.42	(7,351.77)	77,908.65	361.06	78,269.71
3315043 TRANS & DISTR MAINS	1,158,937.78	687.50	1,159,625.28	750.00	1,160,375.28
3335045 SERVICE LINES	340,409.06	3,539.75	343,948.81	2,119.12	346,067.93
3345046 METERS	177,939.83	728.93	178,668.76	368.68	179,037.44
3345047 METER INSTALLATIONS	17,673.50	750.00	18,423.50	156.25	18,579.75
3355048 HYDRANTS	79,123.91	4,353.50	83,477.41	3,881.26	87,358.67
3406090 OFF STRUCT & IMPRV	26,349.57	(26,028.06)	321.51	27,316.00	27,637.51
3406091 OFF FURN & EQPT	20,561.89	(11,536.86)	9,025.03	12,940.00	21,965.03
3446095 LABORATORY EQPT	8,558.32	339.62	8,897.94	-	8,897.94
3466093 TELEPHONES	1,170.75	(1,170.75)	-	1,213.00	1,213.00
3466094 TOOLS SHOP & MISC EQPT	63,674.26	1,452.95	65,127.21	982.25	66,109.46
3466097 COMMUNICATION EQPT	5,722.39	(2,497.80)	3,224.59	2,409.00	5,633.59
101.1 WTR UTILITY PLANT IN SERVICE	3,521,319.95	225,604.56	3,746,924.51	56,526.65	3,803,451.16
3511001 ORGANIZATION	10,165.09	-	10,165.09	-	10,165.09
3537002 L & L RIGHTS	96,500.00	-	96,500.00	-	96,500.00
3542011 LIFT STATION	213,409.89	48,976.82	262,386.71	2,452.60	264,839.31
3547003 BLDGS & STRUCTS	3,448,885.05	-	3,448,885.05	-	3,448,885.05
3602006 SEWAGE SERVICE LINES	448,139.99	2,845.00	450,984.99	72.48	451,057.47
3602007 FORCE OR VACUUM MAINS	259,484.13	-	259,484.13	-	259,484.13
3612008 SEWER MAINS	1,392,038.74	31.25	1,392,069.99	187.50	1,392,257.49
3612010 MANHOLES	170,808.30	-	170,808.30	125.00	170,933.30
3804004 SEWER LAGOONS	350.00	-	350.00	-	350.00
3804005 SEWAGE TRTMT PLANT	642,318.53	54,616.86	696,935.39	17,132.79	714,068.18
3824009 OUTFALL LINES	372,097.00	-	372,097.00	-	372,097.00
3907091 OFF FURN & EQPT	10,064.00	-	10,064.00	-	10,064.00
3937094 TOOLS SHOP & MISC EQPT	35,882.47	-	35,882.47	931.55	36,814.02
3947095 LABORATORY EQPT	4,564.73	-	4,564.73	-	4,564.73
3967097 COMMUNICATION EQPT	937.00	-	937.00	-	937.00
101.2 SWR UTILITY PLANT IN SERVICE	7,105,644.92	106,469.93	7,212,114.85	20,901.92	7,233,016.77
3917000 TRANSPORTATION EQPT	70,225.81	117,621.36	187,847.17	(99,582.17)	88,265.00
101.3 TRANSPORTATION EQPT	70,225.81	117,621.36	187,847.17	(99,582.17)	88,265.00
3406010 MAINFRAME COMPUTER	4,405.36	(4,405.36)	-	7,725.00	7,725.00
3406020 MINI COMPUTERS	6,776.89	(6,776.89)	-	12,366.00	12,366.00
3406050 COMPUTER ALLOCATED	-	6,670.00	6,670.00	-	6,670.00
3406110 COMP SYS COST	6,528.50	(6,528.50)	-	12,772.00	12,772.00
3406120 MICRO SYS COST	1,317.94	(1,317.94)	-	3,429.00	3,429.00
101.4 COMPUTERS	19,028.69	(12,358.69)	6,670.00	36,292.00	42,962.00
3486050 WATER PLANT ALLOCATED	-	46,343.00	46,343.00	-	46,343.00
101.5 OTHER PLANT	-	46,343.00	46,343.00	-	46,343.00
3662006 REUSE SERVICES	465.00	-	465.00	248.76	713.76
3675046 REUSE MTR/INSTALLATIONS	2,436.09	-	2,436.09	-	2,436.09
3745042 REUSE DIST RESERVOIRS	4,225.00	-	4,225.00	-	4,225.00
3752008 REUSE TRANSMISSION & DIST SYS	2,221.25	2,031.25	4,252.50	10,000.00	14,252.50

101.6 REUSE PLANT	9,347.34	2,031.25	11,378.59	10,248.76	21,627.35
1051092 SEWER PLANT IN PROCESS	86,981.75	430,294.80	517,276.55	(162,258.30)	355,018.25
1052091 WATER PLANT IN PROCESS	28,102.49	17,813.86	45,916.35	211,551.96	257,468.31
105.1 WORK IN PROGRESS	115,084.24	448,108.66	563,192.90	49,293.66	612,486.56
1081010 ACCUM DEPR-MAINFRAME COMP	(3,786.04)	3,786.04	-	(4,864.00)	(4,864.00)
1081020 ACCUM DEPR-MINI COMP	(6,188.12)	6,188.12	-	(9,379.00)	(9,379.00)
1081050 ACC DEPR-COMPUTER ALLOCATED	-	(4,927.00)	(4,927.00)	-	(4,927.00)
3406150 COMP SYS AMORTIZATION	(6,264.58)	6,264.58	-	(7,737.00)	(7,737.00)
3406160 MICRO SYS AMORTIZATION	(1,066.58)	1,066.58	-	(1,411.00)	(1,411.00)
108.1 ACCUM DEPR COMPUTER	(17,305.32)	12,378.32	(4,927.00)	(23,391.00)	(28,318.00)
1082000 ACCUM DEPR-TRANSPORTATION	(54,683.92)	(47,651.31)	(102,335.23)	37,768.23	(64,567.00)
108.2 ACCUM DEPR TRANSPORTATION	(54,683.92)	(47,651.31)	(102,335.23)	37,768.23	(64,567.00)
1083001 ACCUM DEPR.-3011001	(3,790.08)	-	(3,790.08)	-	(3,790.08)
1083014 ACCUM DEPR.-3072014	(64,224.89)	(3,130.20)	(67,355.09)	(3,130.20)	(70,485.29)
1083021 ACCUM DEPR.-3043021	(372,394.34)	(13,392.84)	(385,787.18)	(13,392.84)	(399,180.02)
1083025 ACCUM DEPR.-3113025	(84,461.62)	(4,172.34)	(88,633.96)	(4,238.18)	(92,872.14)
1083031 ACCUM DEPR.-3044031	(3,579.39)	(957.96)	(4,537.35)	(825.24)	(5,362.59)
1083032 ACCUM DEPR.-3204032	(107,592.72)	(8,403.66)	(115,996.38)	(13,386.47)	(129,382.85)
1083042 ACCUM DEPR.-3305042	(1,931.91)	1,041.02	(890.89)	(1,077.84)	(1,968.73)
1083043 ACCUM DEPR.-3315043	(487,967.50)	(13,657.20)	(501,624.70)	(13,664.48)	(515,289.18)
1083045 ACCUM DEPR.-3335045	(67,455.42)	(3,911.88)	(71,367.30)	(4,309.50)	(75,676.80)
1083046 ACCUM DEPR.-3345046	(119,224.41)	(4,452.31)	(123,676.72)	(4,474.40)	(128,151.12)
1083047 ACCUM DEPR.-3345047	(1,286.04)	(453.28)	(1,739.32)	(460.69)	(2,200.01)
1083048 ACCUM DEPR.-3355048	(25,389.72)	(432.10)	(25,821.82)	682.14	(25,139.68)
1083050 ACC. DEPR-WATER ALLOCATED	-	(12,454.00)	(12,454.00)	-	(12,454.00)
1083090 ACCUM DEPR.-3406090	(11,213.22)	11,184.06	(29.16)	(12,277.24)	(12,306.40)
1083091 ACCUM DEPR.-3406091	(20,614.93)	10,282.70	(10,332.23)	(10,930.00)	(21,262.23)
1083093 ACCUM DEPR-TELEPHONES	(997.43)	997.43	-	(1,061.00)	(1,061.00)
1083094 ACCUM DEPR.-3466094	(35,782.22)	(2,242.74)	(38,024.96)	(2,278.10)	(40,303.06)
1083095 ACCUM DEPR.-3446095	(3,122.52)	324.09	(2,798.43)	(256.80)	(3,055.23)
1083097 ACCUM DEPR.-3466097	(6,058.57)	2,298.25	(3,760.32)	(2,519.00)	(6,279.32)
108.3 ACCUM DEPR WATER PLANT	(1,417,086.93)	(41,532.96)	(1,458,619.89)	(87,599.84)	(1,546,219.73)
1084001 ACCUM DEPR.-3511001	(2,774.38)	-	(2,774.38)	-	(2,774.38)
1084003 ACCUM DEPR.-3547003	(1,619,082.27)	(53,975.04)	(1,673,057.31)	(53,975.04)	(1,727,032.35)
1084004 ACCUM DEPR.-3804004	(94.72)	(4.98)	(99.70)	(4.98)	(104.68)
1084005 ACCUM DEPR.-3804005	(294,914.11)	(1,636.57)	(296,550.68)	(9,269.23)	(305,819.91)
1084006 ACCUM DEPR.-3602006	(129,292.35)	(7,477.32)	(136,769.67)	(7,510.08)	(144,279.75)
1084007 ACCUM DEPR.-3602007	(166,324.22)	(4,320.42)	(170,644.64)	(4,320.42)	(174,965.06)
1084008 ACCUM DEPR.-3612008	(727,896.79)	(15,451.62)	(743,348.41)	(15,451.98)	(758,800.39)
1084009 ACCUM DEPR.-3824009	(267,135.96)	(6,195.42)	(273,331.38)	(6,195.42)	(279,526.80)
1084010 ACCUM DEPR.-3612010	(19,011.00)	(2,843.94)	(21,854.94)	(2,843.94)	(24,698.88)
1084011 ACCUM DEPR.-3542011	(26,815.76)	(4,534.31)	(31,350.07)	(3,517.35)	(34,867.42)
1084091 ACCUM DEPR.-3907091	(11,719.50)	-	(11,719.50)	-	(11,719.50)
1084094 ACCUM DEPR.-3937094	(37,251.58)	-	(37,251.58)	-	(37,251.58)
1084095 ACCUM DEPR.-3947095	(2,964.04)	(142.68)	(3,106.72)	(142.68)	(3,249.40)
1084097 ACCUM DEPR.-3967097	(1,654.44)	-	(1,654.44)	-	(1,654.44)
108.4 ACCUM DEPR SEWER PLANT	(3,306,931.12)	(96,582.30)	(3,403,513.42)	(103,231.12)	(3,506,744.54)
1085006 ACCUM DEPR.-3662006	(40.74)	(5.82)	(46.56)	(7.38)	(53.94)
1085008 ACCUM DEPR.-3752008	(103.98)	(26.34)	(130.32)	(68.91)	(199.23)
1085042 ACCUM DEPR.-3745042	(285.30)	(57.06)	(342.36)	(57.06)	(399.42)
1085046 ACCUM DEPR.-3675046	(365.40)	(60.90)	(426.30)	(60.90)	(487.20)
108.5 ACCUM DEPR REUSE PLANT	(795.42)	(150.12)	(945.54)	(194.25)	(1,139.79)
1311001 CASH UNAPPLIED-NSFS	(91.11)	10.09	(81.02)	81.02	-
1311002 CASH-UNAPPL-TRANS CR DEP	1.06	(1.06)	-	-	-
131.1 CASH UNAPPLIED	(90.05)	9.03	(81.02)	81.02	-
1322000 SPECIAL DEPOSITS	10,900.00	-	10,900.00	-	10,900.00
132.1 SPECIAL DEPOSITS	10,900.00	-	10,900.00	-	10,900.00

1411000 A/R-CUSTOMER	47,029.31	5,074.39	52,103.70	8,074.23	60,177.93
1411002 A/R-CUSTOMER ACCRUAL	141,792.00	(14,584.00)	127,208.00	11,377.00	138,585.00
1411003 A/R-CUSTOMER REFUNDS	(261.10)	108.19	(152.91)	87.10	(65.81)
141.1 ACCOUNTS RECEIVABLE CUSTOMER	188,560.21	(9,401.42)	179,158.79	19,538.33	198,697.12
1621030 PREPAID - BACK BILLS	12,096.77	(12,096.77)	-	843.75	843.75
162.1 PREPAYMENTS	12,096.77	(12,096.77)	-	843.75	843.75
1863015 RATE CASE EXPENSE-5	186.00	(186.00)	-	-	-
1863016 RATE CASE EXPENSE-6	41.52	108.58	150.10	-	150.10
186.1 REGULATORY EXP BEING AMORT	227.52	(77.42)	150.10	-	150.10
1862043 DEF CHGS-EMP FEES	257.41	(257.41)	-	1,826.00	1,826.00
1862049 DEF CHGS-VOC TESTING	2,847.00	-	2,847.00	-	2,847.00
1862063 DEF CHGS-TANK MAINT&REP(SWR)-3	3,825.00	-	3,825.00	-	3,825.00
1862065 DEF CHGS-TANK MAINT&REP(SWR)-5	41,668.93	-	41,668.93	-	41,668.93
1865049 AMORT - VOC TESTING	(2,115.00)	(282.00)	(2,397.00)	(282.00)	(2,679.00)
1865063 AMORT - TANK MAINT&REP(SWR)-3	(1,728.00)	(384.00)	(2,112.00)	(384.00)	(2,496.00)
1865065 AMORT - TANK MAINT&REP(SWR)-5	(8,893.00)	(4,164.00)	(13,057.00)	(4,164.00)	(17,221.00)
186.2 OTHER DEFERRED CHARGES	35,862.34	(5,087.41)	30,774.93	(3,004.00)	27,770.93
1901000 ACCUM DEF INCOME TAX-FED	(3,956.89)	3,956.89	-	(4,305.00)	(4,305.00)
1901011 DEF FED TAX - CIAC PRE 1987	2,709.00	-	2,709.00	-	2,709.00
1901012 DEF FED TAX-TAP FEE POST 2000	606,947.00	22,411.00	629,358.00	-	629,358.00
1901020 DEF FED TAX - RATE CASE	(1.00)	(48.00)	(49.00)	-	(49.00)
1901021 DEF FED TAX - DEF MAINT	(12,991.00)	3,104.00	(9,887.00)	-	(9,887.00)
1901024 DEF FED TAX - ORGN EXP	(7,061.00)	-	(7,061.00)	-	(7,061.00)
1901031 DEF FED TAX - DEPRECIATION	(353,866.00)	(42,396.00)	(396,264.00)	-	(396,264.00)
190.1 ACCUM DEFERRED FIT	231,778.11	(12,972.11)	218,806.00	(4,305.00)	214,501.00
1902011 DEF ST TAX - CIAC PRE 1987	465.00	-	465.00	-	465.00
1902012 DEF ST TAX-TAP FEE POST 2000	103,897.00	3,836.00	107,733.00	-	107,733.00
1902020 DEF ST TAX - RATE CASE	-	(9.00)	(9.00)	-	(9.00)
1902021 DEF ST TAX - DEF MAINT	(2,223.00)	531.00	(1,692.00)	-	(1,692.00)
1902031 DEF ST TAX - DEPRECIATION	407.00	(7,410.00)	(7,003.00)	-	(7,003.00)
190.2 ACCUM DEFERRED SIT	102,546.00	(3,052.00)	99,494.00	-	99,494.00
2021010 COMMON STOCK	(1,000.00)	-	(1,000.00)	-	(1,000.00)
202.1 COMMON STOCK & CS SUBSCR	(1,000.00)	-	(1,000.00)	-	(1,000.00)
2112000 MISC PAID-IN CAPITAL	(2,376,782.17)	(110,161.10)	(2,486,943.27)	-	(2,486,943.27)
211.2 MISC PAID IN CAPITAL	(2,376,782.17)	(110,161.10)	(2,486,943.27)	-	(2,486,943.27)
2151000 RETAINED EARN-PRIOR YEARS	(1,025,206.90)	(151,503.02)	(1,176,709.92)	-	(1,176,709.92)
215.1 RETAINED EARNINGS PRIOR	(1,025,206.90)	(151,503.02)	(1,176,709.92)	-	(1,176,709.92)
2311050 A/P TRADE - ACCRUAL	(10,266.50)	(5,732.66)	(15,999.16)	15,432.23	(566.93)
231.1 ACCOUNTS PAYABLE TRADE	(10,266.50)	(5,732.66)	(15,999.16)	15,432.23	(566.93)
2312000 PAYABLE TO DEVELOPER	(65,830.00)	-	(65,830.00)	-	(65,830.00)
231.2 PAYABLE TO DEVELOPER	(65,830.00)	-	(65,830.00)	-	(65,830.00)
2334002 A/P WATER SERVICE CORP	(953,516.07)	(26,284.82)	(979,800.89)	(44,730.49)	(1,024,531.38)
2334003 A/P WATER SERVICE DISB	4,047,166.21	(412,812.87)	3,634,353.34	464,593.22	4,098,946.56
2334050 A/P INTERCOMPANY	-	(35,632.00)	(35,632.00)	-	(35,632.00)
233.4 ACCTS PAYABLE ASSOC COS	3,093,650.14	(474,729.69)	2,618,920.45	419,862.73	3,038,783.18
2351000 CUSTOMER DEPOSITS	(29,040.00)	3,840.00	(25,200.00)	3,320.00	(21,880.00)
235.1 CUSTOMER DEPOSITS	(29,040.00)	3,840.00	(25,200.00)	3,320.00	(21,880.00)

2361100 ACCRUED TAXES	(48,765.00)	48,765.00	-	(51,621.13)	(51,621.13)
2361101 ACCRUED GROSS RECEIPT TAX	(28,000.00)	(6,482.00)	(34,482.00)	-	(34,482.00)
2361172 ACCRUED COUNTY TAX-ORANGE	(7,135.94)	1,021.40	(6,114.54)	(651.66)	(6,766.20)
2361292 ACCRUED ST INCOME TAX	21,055.00	(7,150.00)	13,905.00	-	13,905.00
236.1 ACCRUED TAXES	(62,845.94)	36,154.40	(26,691.54)	(52,272.79)	(78,964.33)
2372030 ACCRUED CUST DEP INTEREST	307.54	(520.46)	(212.92)	599.70	386.78
237.1 ACCRUED INTEREST	307.54	(520.46)	(212.92)	599.70	386.78
2413000 ADVANCES FROM UTILITIES INC	(2,103,704.93)	(299,795.41)	(2,403,500.34)	(145,169.07)	(2,548,669.41)
241.3 ADVANCES FROM UI	(2,103,704.93)	(299,795.41)	(2,403,500.34)	(145,169.07)	(2,548,669.41)
2711000 CIAC-WATER-UNDISTR.	(185,759.64)	-	(185,759.64)	-	(185,759.64)
2711010 CIAC-WATER-TAX	(529,999.46)	(2,250.00)	(532,249.46)	(2,560.00)	(534,809.46)
2711014 CIAC-WTR.WELLS & SPRINGS	(33,144.29)	-	(33,144.29)	-	(33,144.29)
2711021 CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	(159,024.60)	-	(159,024.60)	-	(159,024.60)
2711025 CIAC-WTR.ELECTRIC PUMP EQUIP	(25,408.08)	-	(25,408.08)	-	(25,408.08)
2711031 CIAC-WTR.STRUCT & IMPRV (WTR T P)	(3,911.95)	-	(3,911.95)	-	(3,911.95)
2711032 CIAC-WTR.WATER TREATMENT EQPT	(38,584.82)	-	(38,584.82)	-	(38,584.82)
2711042 CIAC-WTR.DIS RESV & STNDPIPES	(7,067.12)	-	(7,067.12)	-	(7,067.12)
2711043 CIAC-WTR.TRANS & DISTR MAINS	(294,088.94)	-	(294,088.94)	-	(294,088.94)
2711045 CIAC-WTR.SERVICE LINES	(61,658.38)	-	(61,658.38)	-	(61,658.38)
2711046 CIAC-WTR.METERS	(33,989.13)	-	(33,989.13)	-	(33,989.13)
2711047 CIAC-WTR.METER INSTALLATIONS	(70.50)	-	(70.50)	-	(70.50)
2711048 CIAC-WTR.HYDRANTS	(15,203.05)	-	(15,203.05)	-	(15,203.05)
2711074 CIAC-WTR.PLT MTR FEE-NC	-	-	-	(440.00)	(440.00)
271.1 CONTRIBUTIONS IN AID WATER	(1,387,909.96)	(2,250.00)	(1,390,159.96)	(3,000.00)	(1,393,159.96)
2721000 CIAC-SEWER-UNDISTRIB.	(546,790.00)	-	(546,790.00)	-	(546,790.00)
2721003 CIAC-SWR.BLDGS & STRUCTS	(814,964.46)	-	(814,964.46)	-	(814,964.46)
2721004 CIAC-SWR.SEWER LAGOONS	(84.79)	-	(84.79)	-	(84.79)
2721005 CIAC-SWR.SEWAGE TRTMT PLANT	(143,817.26)	-	(143,817.26)	-	(143,817.26)
2721006 CIAC-SWR.SEWAGE SERVICE LINES	(98,783.91)	-	(98,783.91)	-	(98,783.91)
2721007 CIAC-SWR.FORCE OR VACUUM MAINS	(82,312.32)	-	(82,312.32)	-	(82,312.32)
2721008 CIAC-SWR.SEWER MAINS	(462,435.30)	-	(462,435.30)	-	(462,435.30)
2721009 CIAC-SWR.OUTFALL LINES	(90,139.89)	-	(90,139.89)	-	(90,139.89)
2721010 CIAC-SEWER-TAX	(1,538,340.00)	(6,750.00)	(1,545,090.00)	(6,750.00)	(1,551,840.00)
2721011 CIAC-SWR.LIFT STATION	(92,255.16)	-	(92,255.16)	-	(92,255.16)
2721098 CIAC-SWR.MANHOLES	(62,549.13)	-	(62,549.13)	-	(62,549.13)
272.1 CONTRIBUTIONS IN AID SEWER	(3,932,472.22)	(6,750.00)	(3,939,222.22)	(6,750.00)	(3,945,972.22)
2722000 ACC AMORT-CIA-WATER	277,593.77	2,303.22	279,896.99	2,303.22	282,200.21
2722010 ACC AMORT CIAC TAX	26,605.02	6,639.06	33,244.08	6,670.45	39,914.53
2722014 ACC AMORT WELLS & SPRINGS	3,864.20	551.88	4,416.08	551.88	4,967.96
2722021 ACC AMORT STRUCT & IMPRV	17,333.72	2,488.74	19,822.46	2,488.74	22,311.20
2722025 ACC AMORT ELECTRIC PUMP EQUIP	4,446.50	635.22	5,081.72	635.22	5,716.94
2722031 ACC AMORT STRUCT & IMPRV	426.32	61.20	487.52	61.20	548.72
2722032 ACC AMORT WATER TREATMENT EQPT	5,868.90	603.84	6,472.74	603.84	7,076.58
2722042 ACC AMORT DIS RESV & STNDPIPES	733.40	160.80	894.20	160.80	1,055.00
2722043 ACC AMORT TRANS & DISTR MAINS	22,288.42	3,970.20	26,258.62	3,970.20	30,228.82
2722045 ACC AMORT SERVICE LINES	4,825.44	770.71	5,596.15	770.70	6,366.85
2722046 ACC AMORT METERS	5,897.00	849.72	6,746.72	849.72	7,596.44
2722047 ACC AMORT METER INSTALLATIONS	12.12	1.74	13.86	1.74	15.60
2722048 ACC AMORT HYDRANTS	1,171.59	168.78	1,340.37	168.78	1,509.15
272.1 ACCUM AMORT OF CIA WATER	371,066.40	19,205.11	390,271.51	19,236.49	409,508.00
2723000 ACC. AMORT-CIA-SEWER	834,847.97	6,834.90	841,682.87	6,834.90	848,517.77
2723003 ACC AMORT BLDGS & STRUCTS	67,638.96	12,754.20	80,393.16	12,754.20	93,147.36
2723004 ACC AMORT SEWER LAGOONS	8.42	1.20	9.62	1.20	10.82
2723005 ACC AMORT SEWAGE TRTMT PLANT	37,927.10	2,056.56	39,983.66	2,056.56	42,040.22
2723006 ACC AMORT SEWAGE SERVICE LINES	10,554.08	1,644.78	12,198.86	1,644.78	13,843.64
2723007 ACC AMORT FORCE OR VACUUM MAINS	8,740.62	1,370.52	10,111.14	1,370.52	11,481.66
2723008 ACC AMORT SEWER MAINS	32,010.84	5,133.06	37,143.90	5,133.06	42,276.96
2723009 ACC AMORT OUTFALL LINES	10,508.86	1,500.84	12,009.70	1,500.84	13,510.54
2723010 ACC AMORT SEWER CIAC	102,938.94	25,669.56	128,608.50	25,794.43	154,402.93
2723011 ACC AMORT LIFT STATION	8,825.98	1,536.06	10,362.04	1,536.06	11,898.10
2723098 ACC AMORT MANHOLES	5,399.76	1,041.42	6,441.18	1,041.42	7,482.60

272.2 ACCUM AMORT OF CIA SEWER	1,119,401.53	59,543.10	1,178,944.63	59,667.97	1,238,612.60
TOTAL BALANCE SHEET	215,096.13	(215,096.13)	(0.00)	221,114.20	221,114.20
ACCOUNT DESCRIPTION	BEG. BAL. JUN PYA	ADDITIONS JUL-ALC PYA		ADDITIONS JAN-JUN CYA	FULL YEAR @ JUN CYA
4611020 WATER REVENUE-METERED	(364,252.82)	(363,360.53)	(727,613.35)	(359,099.43)	(1,086,712.78)
4611099 WATER REVENUE ACCRUALS	(16,676.00)	10,763.00	(5,913.00)	(6,672.00)	(12,585.00)
4612030 WATER REVENUE-COMMERCIAL	(11,571.95)	(9,174.21)	(20,746.16)	(10,844.09)	(31,590.25)
400.1 WATER REVENUE	(392,500.77)	(361,771.74)	(754,272.51)	(376,615.52)	(1,130,888.03)
5221000 SEWER REVENUE	(386,719.89)	(398,280.79)	(785,000.68)	(396,342.04)	(1,181,342.72)
5221099 SEWER REVENUE ACCRUALS	(9,359.00)	3,821.00	(5,538.00)	(4,705.00)	(10,243.00)
5222030 SEWER REVENUE-COMMERCIAL	(6,450.87)	(5,886.34)	(12,337.21)	(7,568.31)	(19,905.52)
400.2 SEWER REVENUE	(402,529.76)	(400,346.13)	(802,875.89)	(408,615.35)	(1,211,491.24)
4711000 MISC SERVICE REVENUES	(1.93)	(270.90)	(272.83)	(131.00)	(403.83)
4741001 NEW CUSTOMER CHGE - WATER	(20.00)	(10.00)	(30.00)	(20.00)	(50.00)
4741003 NEW CUSTOMER CHGE - W & S	(1,721.34)	(1,620.00)	(3,341.34)	(1,530.00)	(4,871.34)
4741008 NSF CHECK CHARGE	(910.00)	(960.00)	(1,870.00)	(790.00)	(2,660.00)
4741009 CUT-OFF CHARGE	(930.00)	(1,125.00)	(2,055.00)	(920.00)	(2,975.00)
4741013 TAMPERING FEE	(65.00)	(160.00)	(225.00)	(70.00)	(295.00)
400.4 MISC. SERVICE REVENUES	(3,648.27)	(4,145.90)	(7,794.17)	(3,461.00)	(11,255.17)
6151010 ELEC PWR - WATER SYSTEM	19,407.33	23,344.37	42,751.70	5,608.50	48,360.20
7151020 ELEC PWR - SEWER SYSTEM	51,563.40	60,182.66	111,746.06	36,461.12	148,207.18
401.1E ELECTRIC POWER	70,970.73	83,527.03	154,497.76	42,069.62	196,567.38
6181010 CHLORINE	21,364.75	24,146.51	45,511.26	33,796.80	79,308.06
6181050 ODOR CONTROL CHEMICALS	786.93	-	786.93	706.20	1,493.13
6181090 OTHER CHEMICALS (TREATMENT)	16,806.10	18,394.31	35,200.41	20,671.19	55,871.60
401.1F CHEMICALS	38,957.78	42,540.82	81,498.60	55,174.19	136,672.79
6019000 SYSTEM PROJECT	-	-	-	1,807.00	1,807.00
6019001 SALARIES-ACCOUNTING/FINANCE	-	-	-	5,233.00	5,233.00
6019002 SALARIES-ADMIN	-	-	-	1,281.00	1,281.00
6019003 SALARIES - EXECUTIVE	-	-	-	7,201.00	7,201.00
6019004 SALARIES-HR/PAYROLL	-	-	-	1,894.00	1,894.00
6019005 SALARIES-IT	-	-	-	1,163.00	1,163.00
6019006 SALARIES-OPS LEADERSHIP	-	-	-	1,379.00	1,379.00
6019007 SALARIES-REGULATORY	-	-	-	4,076.00	4,076.00
6019008 SALARIES-CUSTOMER SERVICE	-	-	-	63.00	63.00
6019020 SALARIES-CHGD TO PLT-WSC	(10,856.00)	(6,127.50)	(16,983.50)	(21,836.25)	(38,819.75)
6019030 CAPITALIZED SALARIES - ADMIN	(186.00)	(150.00)	(336.00)	-	(336.00)
6019040 SALARIES-OPS FIELD	86,601.53	101,279.25	187,880.78	76,307.00	264,187.78
6019050 SALARIES-OPS ADMIN	26,219.87	30,574.92	56,794.79	8,647.00	65,441.79
401.1H SALARIES	101,779.40	125,576.67	227,356.07	87,214.75	314,570.82
6708000 UNCOLLECTIBLE ACCOUNTS	4,580.57	5,940.57	10,521.14	6,758.10	17,279.24
6708001 AGENCY EXPENSE	304.23	339.57	643.80	296.42	940.22
401.1K UNCOLLECTIBLE ACCOUNTS	4,884.80	6,280.14	11,164.94	7,054.52	18,219.46
6319011 ENGINEERING FEES	87.50	-	87.50	-	87.50
6329002 AUDIT FEES	461.00	1,097.00	1,558.00	87.00	1,645.00
6329013 ACCOUNTING STUDIES	-	15,953.00	15,953.00	1,143.00	17,096.00
6329014 TAX RETURN REVIEW	290.00	148.00	438.00	228.00	666.00
6338001 LEGAL FEES	134.95	71.00	205.95	336.00	541.95
6369003 TEMP EMPLOY - CLERICAL	549.97	1,278.57	1,828.54	1,358.00	3,186.54
6369005 PAYROLL SERVICES	253.00	295.00	548.00	299.00	847.00
6369006 EMPLOY FINDER FEES	174.00	832.00	1,006.00	2,167.00	3,173.00
6369090 OTHER DIR OUTSIDE SERVICES	3.00	2,312.00	2,315.00	(305.00)	2,010.00
401.1L OUTSIDE SERVICES-DIRECT	1,953.42	21,986.57	23,939.99	5,313.00	29,252.99
6369007 COMPUTER MAINT	290.00	507.00	797.00	3,481.00	4,278.00
6369009 COMPUTER-AMORT & PROG COST	145.43	191.55	336.98	245.00	581.98

6369012 INTERNET SUPPLIER	77.43	275.52	352.95	397.00	749.95
6759003 COMPUTER SUPPLIES	153.32	238.62	391.94	157.00	548.94
6759016 MICROFILMING	66.00	52.00	118.00	59.00	177.00
6759095 WEBSITE DEVELOPMENT		-	-	171.00	171.00
401.1LL IT DEPARTMENT	732.18	1,264.69	1,996.87	4,510.00	6,506.87
6049010 HEALTH INS REIMBURSEMENTS	11,328.98	15,131.14	26,460.12	13,626.00	40,086.12
6049011 EMPLOYEE INS DEDUCTIONS	-	-	-	(337.00)	(337.00)
6049012 HEALTH COSTS & OTHER	-	-	-	34.00	34.00
6049015 DENTAL INS REIMBURSEMENTS	-	-	-	118.00	118.00
6049020 PENSION CONTRIBUTIONS	2,578.32	2,638.01	5,216.33	2,354.00	7,570.33
6049050 HEALTH INS PREMIUMS	-	487.81	487.81	259.00	746.81
6049055 DENTAL PREMIUMS	-	-	-	15.00	15.00
6049060 TERM LIFE INS	-	-	-	54.00	54.00
6049070 401K/ESOP CONTRIBUTIONS	3,346.27	3,804.85	7,151.12	3,125.00	10,276.12
6049080 DISABILITY INSURANCE	-	34.05	34.05	26.00	60.05
6049090 OTHER EMP PENS & BENEFITS	1,195.41	1,232.79	2,428.20	844.00	3,272.20
401.1N EMPLOYEE PENSION&BENEFITS	18,448.98	23,328.65	41,777.63	20,118.00	61,895.63
6599090 OTHER INS	8,749.55	10,374.62	19,124.17	2,923.00	22,047.17
401.1O INSURANCE	8,749.55	10,374.62	19,124.17	2,923.00	22,047.17
7668010 RATE CASE EXPENSE	2,017.10	2,211.99	4,229.09	-	4,229.09
401.1P REGULATORY COMMISSION EXP	2,017.10	2,211.99	4,229.09	-	4,229.09
6759001 PUBL SUBSCRIPTIONS & TAPES	22.92	27.32	50.24	21.00	71.24
6759002 ANSWERING SERV	263.74	215.82	479.56	248.00	727.56
6759004 PRINTING & BLUEPRINTS	91.90	125.00	216.90	99.00	315.90
6759006 UPS & AIR FREIGHT	196.95	306.63	503.58	158.00	661.58
6759008 XEROX	38.98	38.00	76.98	33.00	109.98
6759009 OFFICE SUPPLY STORES	542.78	729.13	1,271.91	863.00	2,134.91
6759010 REIM OFFICE EMPLOYEE EXPENSES	15.09	52.63	67.72	39.00	106.72
6759013 CLEANING SUPPLIES	37.86	21.12	58.98	33.00	91.98
6759014 MEMBERSHIPS - OFFICE EMPLOYEE	27.00	84.00	111.00	7.00	118.00
6759090 OTHER OFFICE EXPENSES	223.70	330.14	553.84	599.00	1,152.84
401.1R OFFICE SUPPLIES	1,460.92	1,929.79	3,390.71	2,100.00	5,490.71
6759005 POSTAGE & POSTAGE METER-OFFICE	5,235.60	4,699.06	9,934.66	3,860.00	13,794.66
6759007 PRINTING CUSTOMER SERVICE	809.70	413.82	1,223.52	433.46	1,656.98
6759011 ENVELOPES	477.00	968.00	1,445.00	624.00	2,069.00
6759012 BILL STOCK	166.00	231.00	397.00	196.00	593.00
6759051 COMPUTER SUPPLIES - BILLING	182.00	220.00	402.00	158.00	560.00
401.1RR BILLING & CUSTOMER SERVICE	6,870.30	6,531.88	13,402.18	5,271.46	18,673.64
6759110 OFFICE TELEPHONE	189.34	253.83	443.17	258.00	701.17
6759115 OFFICE COMP PHONE LINE	-	108.00	108.00	-	108.00
6759120 OFFICE ELECTRIC	360.64	460.65	821.29	371.00	1,192.29
6759125 OFFICE WATER	19.00	32.00	51.00	15.00	66.00
6759130 OFFICE GAS	58.00	21.00	79.00	51.00	130.00
6759135 OPERATIONS TELEPHONES	3,054.49	3,378.94	6,433.43	2,757.62	9,191.05
6759136 OPERATIONS TELEPHONES-LONG DIST	1.30	3.91	5.21	-	5.21
6759140 ALARM SYS PHONE EXPENSE	1,112.95	1,335.54	2,448.49	1,335.54	3,784.03
401.1S OFFICE UTILITIES	4,795.72	5,593.87	10,389.59	4,788.16	15,177.75
6759210 OFFICE CLEANING SERV	301.40	407.25	708.65	411.00	1,119.65
6759220 LNDSCLPING MOWING & SNOWPLWNG	135.49	252.29	387.78	196.00	583.78
6759230 OFFICE GARBAGE REMOVAL	50.23	67.60	117.83	186.00	303.83
6759260 REPAIR OFF MACH & HEATING	29.17	12.44	41.61	59.00	100.61
6759290 OTHER OFFICE MAINT	351.04	533.02	884.06	247.00	1,131.06
401.1U OFFICE MAINTENANCE	867.33	1,272.60	2,139.93	1,099.00	3,238.93
6759330 MEMBERSHIPS - COMPANY	1.00	8.00	9.00	1.00	10.00
7048050 EMPLOYEES ED EXPENSES	-	1.00	1.00	10.00	11.00
7048055 OFFICE EDUCATION/TRAIN. EXP	165.00	429.97	594.97	539.00	1,133.97
7758365 TRAVELS/LODGING	-	-	-	427.75	427.75
7758370 MEALS & RELATED EXP	230.78	517.69	748.47	158.00	906.47

7758380	BANK SERV CHARGES	1,127.20	1,010.13	2,137.33	1,097.00	3,234.33
7758381	LOC FEE	-	2.07	2.07	-	2.07
7758390	OTHER MISC GENERAL	698.98	1,706.57	2,405.55	907.00	3,312.55
401.1V	MISCELLANEOUS EXPENSE	2,222.96	3,675.43	5,898.39	3,139.75	9,038.14
6755090	WATER-OTHER MAINT EXP	2,615.59	912.80	3,528.39	1,825.43	5,353.82
6759503	WATER-MAINT SUPPLIES	433.72	1,068.40	1,502.12	724.59	2,226.71
6759506	WATER-MAINT REPAIRS	6,142.32	2,556.87	8,699.19	5,646.54	14,345.73
6759507	WATER-MAIN BREAKS	2,179.56	2,025.00	4,204.56	-	4,204.56
6759509	WATER-ELEC EQUIPT REPAIR	131.00	300.00	431.00	1,083.00	1,514.00
401.1X	MAINTENANCE-WATER PLANT	11,502.19	6,863.07	18,365.26	9,279.56	27,644.82
7754003	SEWER-MAINT SUPPLIES	383.05	1,688.16	2,071.21	911.83	2,983.04
7754006	SEWER-MAINT REPAIRS	5,935.20	2,266.03	8,201.23	3,002.20	11,203.43
7754009	SEWER-ELEC EQUIPT REPAIR	302.50	952.50	1,255.00	988.68	2,243.68
7758490	SEWER-OTHER MAINT EXP	3,869.58	1,051.20	4,920.78	1,554.74	6,475.52
401.1Y	MAINTENANCE-SEWER PLANT	10,490.33	5,957.89	16,448.22	6,457.45	22,905.67
7754008	SEWER-SLUDGE HAULING	35,806.17	44,034.66	79,840.83	31,414.20	111,255.03
7754011	SEWER-SEWER RODDING	4,455.00	22,568.00	27,023.00	10,687.00	37,710.00
401.1YY	SLUDGE/RODDING	40,261.17	66,602.66	106,863.83	42,101.20	148,965.03
6759080	MAINT-DEFERRED CHARGES	5,192.39	5,423.43	10,615.82	4,830.00	15,445.82
6759405	COMMUNICATION EXPENSES	1,990.66	2,391.57	4,382.23	2,119.00	6,501.23
6759412	UNIFORMS	403.27	5.14	408.41	290.57	698.98
6759415	MOWING/SNOWPLOWING	8,441.25	11,779.50	20,220.75	8,214.50	28,435.25
6759430	SALES/USE TAX EXPENSE	109.22	1.80	111.02	107.27	218.29
6759490	GARBAGE REMOVAL WTR/SWR	400.95	420.22	821.17	426.05	1,247.22
401.1Z	MAINTENANCE-WTR&SWR PLANT	16,537.74	20,021.66	36,559.40	15,987.39	52,546.79
6205003	OPERATORS EXPENSES	7.40	20.28	27.68	5.50	33.18
6759017	OPERATORS-CLEANING SUPPLIES	121.35	125.46	246.81	83.17	329.98
6759018	OPERATORS-OTHER OFFICE EXPENSE	611.03	921.25	1,532.28	1,346.68	2,878.96
6759410	OPERATORS ED EXPENSES	86.65	260.28	346.93	270.00	616.93
6759414	OPERATORS-OFFICE SUPPLY STORES	99.88	21.29	121.17	-	121.17
6759416	OPERATORS-MEMBERSHIPS	371.73	712.16	1,083.89	713.78	1,797.67
401.1ZZ	OPERATORS EXPENSES	1,313.65	2,060.72	3,374.37	2,419.13	5,793.50
6355010	WATER TESTS	1,798.00	1,373.00	3,171.00	1,414.00	4,585.00
6355030	TESTING EQUIP & CHEM	1,206.11	1,309.08	2,515.19	2,144.69	4,659.88
7352020	SEWER TESTS	5,623.00	8,469.00	14,092.00	7,028.00	21,120.00
401.2B	MAINTENANCE-TESTING	8,627.11	11,151.08	19,778.19	10,586.69	30,364.88
6501020	GASOLINE	5,070.82	4,619.75	9,690.57	3,792.85	13,483.42
6501030	AUTO REPAIR & TIRES	2,645.93	(343.19)	2,302.74	1,411.13	3,713.87
6501040	AUTO LICENSES	439.30	19.60	458.90	137.15	596.05
6509090	OTHER TRANS EXPENSES	29.33	2.77	32.10	86.00	118.10
401.2D	TRANSPORTATION EXPENSE	8,185.38	4,298.93	12,484.31	5,427.13	17,911.44
4032014	DEPRECIATION-10114	3,130.20	3,130.20	6,260.40	3,130.20	9,390.60
4032021	DEPRECIATION-10121	13,392.84	13,392.84	26,785.68	13,392.84	40,178.52
4032025	DEPRECIATION-10125	3,903.42	4,172.34	8,075.76	4,238.18	12,313.94
4032031	DEPRECIATION-10131	352.50	957.96	1,310.46	825.24	2,135.70
4032032	DEPRECIATION-10132	7,557.90	8,882.66	16,440.56	13,386.47	29,827.03
4032042	DEPRECIATION-10142	973.26	1,162.98	2,136.24	1,077.84	3,214.08
4032043	DEPRECIATION-10143	13,548.24	13,657.20	27,205.44	13,664.48	40,869.92
4032045	DEPRECIATION-10145	4,074.78	4,269.88	8,344.66	4,309.50	12,654.16
4032046	DEPRECIATION-10146	4,448.52	4,452.31	8,900.83	4,474.40	13,375.23
4032047	DEPRECIATION-10147	379.86	453.28	833.14	460.69	1,293.83
4032048	DEPRECIATION-10148	883.56	916.10	1,799.66	947.86	2,747.52
4032090	DEPRECIATION-10190	622.86	640.22	1,263.08	590.24	1,853.32
4032091	DEPRECIATION-10191	359.41	437.22	796.63	321.00	1,117.63
4032092	DEPRECIATION-10300	5,896.30	10,266.08	16,162.38	388.00	16,550.38
4032093	DEPRECIATION-10193	13.00	14.00	27.00	14.00	41.00
4032094	DEPRECIATION-10194	2,419.45	2,475.62	4,895.07	2,356.10	7,251.17
4032095	DEPRECIATION-10195	248.82	258.20	507.02	256.80	763.82

4032097 DEPRECIATION-10197	115.61	113.65	229.26	-	229.26
4032098 DEPRECIATION-COMPUTER	599.13	1,522.36	2,121.49	1,473.00	3,594.49
403.2 DEPRECIATION EXP-WATER	62,919.66	71,175.10	134,094.76	65,306.84	199,401.60
4033003 DEPRECIATION-10203	53,975.04	53,975.04	107,950.08	53,975.04	161,925.12
4033004 DEPRECIATION-10204	4.98	4.98	9.96	4.98	14.94
4033005 DEPRECIATION-10205	18,328.50	9,749.57	28,078.07	10,089.23	38,167.30
4033006 DEPRECIATION-10206	7,330.92	7,477.32	14,808.24	7,510.08	22,318.32
4033007 DEPRECIATION-10207	4,320.42	4,320.42	8,640.84	4,320.42	12,961.26
4033008 DEPRECIATION-10208	15,169.14	15,451.62	30,620.76	15,451.98	46,072.74
4033009 DEPRECIATION-10209	6,195.42	6,195.42	12,390.84	6,195.42	18,586.26
4033010 DEPRECIATION-10210	2,836.86	2,843.94	5,680.80	2,843.94	8,524.74
4033011 DEPRECIATION-10211	3,397.74	4,534.31	7,932.05	4,361.35	12,293.40
4033095 DEPRECIATION-10295	142.62	142.68	285.30	142.68	427.98
403.3 DEPRECIATION EXP-SEWER	111,701.64	104,695.30	216,396.94	104,895.12	321,292.06
4037006 DEPRECIATION-3662006	5.82	5.82	11.64	7.38	19.02
4037008 DEPRECIATION-3752008	23.46	26.34	49.80	68.91	118.71
4037042 DEPRECIATION-3745042	57.06	57.06	114.12	57.06	171.18
4037046 DEPRECIATION-3675046	60.90	60.90	121.80	60.90	182.70
403.7 DEPRECIATION EXP-REUSE	147.24	150.12	297.36	194.25	491.61
4071000 AMORT EXP-CIA-WATER	(2,303.22)	(2,303.22)	(4,606.44)	(2,303.22)	(6,909.66)
4071010 AMORT EXP 2711010	(6,428.10)	(6,639.06)	(13,067.16)	(6,670.45)	(19,737.61)
4071014 AMORT EXP 2711014	(551.88)	(551.88)	(1,103.76)	(551.88)	(1,655.64)
4071021 AMORT EXP 2711021	(2,488.74)	(2,488.74)	(4,977.48)	(2,488.74)	(7,466.22)
4071025 AMORT EXP 2711025	(635.22)	(635.22)	(1,270.44)	(635.22)	(1,905.66)
4071031 AMORT EXP 2711031	(61.20)	(61.20)	(122.40)	(61.20)	(183.60)
4071032 AMORT EXP 2711032	(603.84)	(603.84)	(1,207.68)	(603.84)	(1,811.52)
4071042 AMORT EXP 2711042	(160.80)	(160.80)	(321.60)	(160.80)	(482.40)
4071043 AMORT EXP 2711043	(3,970.20)	(3,970.20)	(7,940.40)	(3,970.20)	(11,910.60)
4071045 AMORT EXP 2711045	(770.70)	(770.71)	(1,541.41)	(770.70)	(2,312.11)
4071046 AMORT EXP 2711046	(849.72)	(849.72)	(1,699.44)	(849.72)	(2,549.16)
4071047 AMORT EXP 2711047	(1.74)	(1.74)	(3.48)	(1.74)	(5.22)
4071048 AMORT EXP 2711048	(168.78)	(168.78)	(337.56)	(168.78)	(506.34)
407.6 AMORT EXP-CIA-WATER	(18,994.14)	(19,205.11)	(38,199.25)	(19,236.49)	(57,435.74)
4073000 AMORT EXP-CIA-SEWER	(6,834.90)	(6,834.90)	(13,669.80)	(6,834.90)	(20,504.70)
4073003 AMORT EXP 2721003	(12,754.20)	(12,754.20)	(25,508.40)	(12,754.20)	(38,262.60)
4073004 AMORT EXP 2721004	(1.20)	(1.20)	(2.40)	(1.20)	(3.60)
4073005 AMORT EXP 2721005	(3,998.10)	(2,056.56)	(6,054.66)	(2,056.56)	(8,111.22)
4073006 AMORT EXP 2721006	(1,644.78)	(1,644.78)	(3,289.56)	(1,644.78)	(4,934.34)
4073007 AMORT EXP 2721007	(1,370.52)	(1,370.52)	(2,741.04)	(1,370.52)	(4,111.56)
4073008 AMORT EXP 2721008	(5,133.06)	(5,133.06)	(10,266.12)	(5,133.06)	(15,399.18)
4073009 AMORT EXP 2721009	(1,500.84)	(1,500.84)	(3,001.68)	(1,500.84)	(4,502.52)
4073010 AMORT EXP 2721010	(24,864.12)	(25,669.56)	(50,533.68)	(25,794.43)	(76,328.11)
4073011 AMORT EXP 2721011	(1,536.06)	(1,536.06)	(3,072.12)	(1,536.06)	(4,608.18)
4073098 AMORT EXP 2721098	(1,041.42)	(1,041.42)	(2,082.84)	(1,041.42)	(3,124.26)
407.7 AMORT EXP-CIA-SEWER	(60,679.20)	(59,543.10)	(120,222.30)	(59,667.97)	(179,890.27)
4081201 FICA EXPENSE	8,585.44	9,576.21	18,161.65	8,681.00	26,842.65
4091050 FED UNEMPLOYMENT TAX	299.53	42.67	342.20	294.00	636.20
4091060 ST UNEMPLOYMENT TAX	970.77	145.51	1,116.28	1,022.00	2,138.28
408.2 PAYROLL TAXES	9,855.74	9,764.39	19,620.13	9,997.00	29,617.13
4081100 PROPERTY & OTHER GEN TAXES	50,153.21	(49,354.25)	798.96	51,651.13	52,450.09
4081121 REAL ESTATE TAX	358.00	19,502.95	19,860.95	326.00	20,186.95
4081122 PERS PROP & ICT TAX	-	79,135.57	79,135.57	-	79,135.57
4081301 GROSS RECEIPTS TAX	34,183.34	44,694.03	78,877.37	34,481.87	113,359.24
4081303 FRANCHISE TAX	157.28	72.56	229.84	150.00	379.84
408.3 OTHER TAXES	84,851.83	94,050.86	178,902.69	86,609.00	265,511.69
4091000 INCOME TAXES-FEDERAL	-	63,689.00	63,689.00	-	63,689.00
409.1 INCOME TAXES-FEDERAL	-	63,689.00	63,689.00	-	63,689.00
4091100 INCOME TAXES-STATE	-	12,150.00	12,150.00	-	12,150.00

409.2 INCOME TAXES-STATE	-	12,150.00	12,150.00	-	12,150.00
4101100 DEF INCOME TAXES-STATE	-	3,052.00	3,052.00	-	3,052.00
410.2 DEFERRED INCOME TAXES-ST	-	3,052.00	3,052.00	-	3,052.00
4122000 AMORT OF INVEST TAX CREDIT	(41.39)	(20.40)	(61.79)	-	(61.79)
412.1 AMORT OF INVEST TAX CR	(41.39)	(20.40)	(61.79)	-	(61.79)
4141040 SALE OF EQUIPMENT	-	(1,952.05)	(1,952.05)	-	(1,952.05)
413.1 RENTAL & OTHER INCOME	-	(1,952.05)	(1,952.05)	-	(1,952.05)
4101000 DEF INCOME TAX-FEDERAL	-	16,929.00	16,929.00	-	16,929.00
419.1 DEFERRED INCOME TAXES-FED	-	16,929.00	16,929.00	-	16,929.00
4192000 INTEREST EXPENSE-INTER-CO	39,150.50	86,353.50	125,504.00	57,590.50	183,094.50
419.2 INTEREST EXPENSE-INTERCO	39,150.50	86,353.50	125,504.00	57,590.50	183,094.50
4201000 INTEREST DURING CONSTRUCTION	(1,305.15)	(5,204.69)	(6,509.84)	(11,591.78)	(18,101.62)
420.1 INTEREST DURING CONSTRUCTION	(1,305.15)	(5,204.69)	(6,509.84)	(11,591.78)	(18,101.62)
4272050 S/T INT EXP CUSTOMERS DEP	954.00	871.20	1,825.20	712.20	2,537.40
4272090 S/T INT EXP OTHER	(31.00)	(149.00)	(180.00)	(265.00)	(445.00)
427.2 SHORT TERM INTEREST EXP	923.00	722.20	1,645.20	447.20	2,092.40
TOTAL INCOME STATEMENT	215,096.13	63,593.11	278,689.24	(221,114.20)	57,575.04
TOTAL BALANCE SHEET	215,096.13	(215,096.13)	-	221,114.20	221,114.20
TOTAL INCOME STATEMENT	-	63,593.11	-	(221,114.20)	(157,521.09)

□ TB.JULP Y-JUNCY

TIMINGS FOR EACH PHASE OF THIS REPORT

EXPL	ODE/VALIDATE	00:00:00	20.4085	%
RETR	IEVE	00:00:01	49.9902	%
CALC	ULATE	00:00:00	11.3669	%
FORM	AT	00:00:00	18.2344	%
TOTA	L	00:00:02	100%	

DETAIL TB BY COMPANY

UTILITIES, INCOR

DETAIL TRIAL BALAN

ACCOUNT	DESCRIPTION	ADDITIONS JUL-ALC PYA	ADDITIONS JAN-JUN CYA	July 06-June 07
3011001	ORGANIZATION	-	-	-
3036010	LAND & LAND RIGHTS	-	-	-
3036089	L & L RIGHTS (GEN PLT)	(921.50)	955.00	33.50
3043021	STRUCT & IMPRV (PUMP PLT)	-	-	-
3044031	STRUCT & IMPRV (WATER T P)	25,448.56	62.50	25,511.06
3072014	WELLS & SPRINGS	-	-	-
3113025	ELECTRIC PUMP EQUIP	2,718.00	1,776.28	4,494.28
3204032	WATER TREATMENT EQPT	235,092.49	1,236.25	236,328.74
3305042	DIST RESV & STNDPIPES	(7,351.77)	361.06	(6,990.71)
3315043	TRANS & DISTR MAINS	687.50	750.00	1,437.50
3335045	SERVICE LINES	3,539.75	2,119.12	5,658.87
3345046	METERS	728.93	368.68	1,097.61
3345047	METER INSTALLATIONS	750.00	156.25	906.25
3355048	HYDRANTS	4,353.50	3,881.26	8,234.76
3406090	OFF STRUCT & IMPRV	(26,028.06)	27,316.00	1,287.94
3406091	OFF FURN & EQPT	(11,536.86)	12,940.00	1,403.14
3446095	LABORATORY EQPT	339.62	-	339.62
3466093	TELEPHONES	(1,170.75)	1,213.00	42.25
3466094	TOOLS SHOP & MISC EQPT	1,452.95	982.25	2,435.20
3466097	COMMUNICATION EQPT	(2,497.80)	2,409.00	(88.80)
101.1	WTR UTILITY PLANT IN SERVICE	225,604.56	56,526.65	282,131.21
3511001	ORGANIZATION	-	-	-
3537002	L & L RIGHTS	-	-	-
3542011	LIFT STATION	48,976.82	2,452.60	51,429.42
3547003	BLDGS & STRUCTS	-	-	-
3602006	SEWAGE SERVICE LINES	2,845.00	72.48	2,917.48
3602007	FORCE OR VACUUM MAINS	-	-	-
3612008	SEWER MAINS	31.25	187.50	218.75
3612010	MANHOLES	-	125.00	125.00
3804004	SEWER LAGOONS	-	-	-
3804005	SEWAGE TRTMT PLANT	54,616.86	17,132.79	71,749.65
3824009	OUTFALL LINES	-	-	-
3907091	OFF FURN & EQPT	-	-	-
3937094	TOOLS SHOP & MISC EQPT	-	931.55	931.55
3947095	LABORATORY EQPT	-	-	-
3967097	COMMUNICATION EQPT	-	-	-
101.2	SWR UTILITY PLANT IN SERVICE	106,469.93	20,901.92	127,371.85
3917000	TRANSPORTATION EQPT	117,621.36	(99,582.17)	18,039.19
101.3	TRANSPORTATION EQPT	117,621.36	(99,582.17)	18,039.19
3406010	MAINFRAME COMPUTER	(4,405.36)	7,725.00	3,319.64
3406020	MINI COMPUTERS	(6,776.89)	12,366.00	5,589.11
3406050	COMPUTER ALLOCATED	6,670.00	-	6,670.00
3406110	COMP SYS COST	(6,528.50)	12,772.00	6,243.50
3406120	MICRO SYS COST	(1,317.94)	3,429.00	2,111.06
101.4	COMPUTERS	(12,358.69)	36,292.00	23,933.31
3486050	WATER PLANT ALLOCATED	46,343.00	-	46,343.00
101.5	OTHER PLANT	46,343.00	-	46,343.00
3662006	REUSE SERVICES	-	248.76	248.76
3675046	REUSE MTR/INSTALLATIONS	-	-	-
3745042	REUSE DIST RESERVOIRS	-	-	-
3752008	REUSE TRANSMISSION & DIST SYS	2,031.25	10,000.00	12,031.25

101.6 REUSE PLANT	2,031.25	10,248.76	12,280.01
1051092 SEWER PLANT IN PROCESS	430,294.80	(162,258.30)	268,036.50
1052091 WATER PLANT IN PROCESS	17,813.86	211,551.96	229,365.82
105.1 WORK IN PROGRESS	448,108.66	49,293.66	497,402.32
1081010 ACCUM DEPR-MAINFRAME COMP	3,786.04	(4,864.00)	(1,077.96)
1081020 ACCUM DEPR-MINI COMP	6,188.12	(9,379.00)	(3,190.88)
1081050 ACC DEPR-COMPUTER ALLOCATED	(4,927.00)	-	(4,927.00)
3406150 COMP SYS AMORTIZATION	6,264.58	(7,737.00)	(1,472.42)
3406160 MICRO SYS AMORTIZATION	1,066.58	(1,411.00)	(344.42)
108.1 ACCUM DEPR COMPUTER	12,378.32	(23,391.00)	(11,012.68)
1082000 ACCUM DEPR-TRANSPORTATION	(47,651.31)	37,768.23	(9,883.08)
108.2 ACCUM DEPR TRANSPORTATION	(47,651.31)	37,768.23	(9,883.08)
1083001 ACCUM DEPR.-3011001	-	-	-
1083014 ACCUM DEPR.-3072014	(3,130.20)	(3,130.20)	(6,260.40)
1083021 ACCUM DEPR.-3043021	(13,392.84)	(13,392.84)	(26,785.68)
1083025 ACCUM DEPR.-3113025	(4,172.34)	(4,238.18)	(8,410.52)
1083031 ACCUM DEPR.-3044031	(957.96)	(825.24)	(1,783.20)
1083032 ACCUM DEPR.-3204032	(8,403.66)	(13,386.47)	(21,790.13)
1083042 ACCUM DEPR.-3305042	1,041.02	(1,077.84)	(36.82)
1083043 ACCUM DEPR.-3315043	(13,657.20)	(13,664.48)	(27,321.68)
1083045 ACCUM DEPR.-3335045	(3,911.88)	(4,309.50)	(8,221.38)
1083046 ACCUM DEPR.-3345046	(4,452.31)	(4,474.40)	(8,926.71)
1083047 ACCUM DEPR.-3345047	(453.28)	(460.69)	(913.97)
1083048 ACCUM DEPR.-3355048	(432.10)	682.14	250.04
1083050 ACC. DEPR-WATER ALLOCATED	(12,454.00)	-	(12,454.00)
1083090 ACCUM DEPR.-3406090	11,184.06	(12,277.24)	(1,093.18)
1083091 ACCUM DEPR.-3406091	10,282.70	(10,930.00)	(647.30)
1083093 ACCUM DEPR-TELEPHONES	997.43	(1,061.00)	(63.57)
1083094 ACCUM DEPR.-3466094	(2,242.74)	(2,278.10)	(4,520.84)
1083095 ACCUM DEPR.-3446095	324.09	(256.80)	67.29
1083097 ACCUM DEPR.-3466097	2,298.25	(2,519.00)	(220.75)
108.3 ACCUM DEPR WATER PLANT	(41,532.96)	(67,599.84)	(129,132.80)
1084001 ACCUM DEPR.-3511001	-	-	-
1084003 ACCUM DEPR.-3547003	(53,975.04)	(53,975.04)	(107,950.08)
1084004 ACCUM DEPR.-3804004	(4.98)	(4.98)	(9.96)
1084005 ACCUM DEPR.-3804005	(1,636.57)	(9,269.23)	(10,905.80)
1084006 ACCUM DEPR.-3602006	(7,477.32)	(7,510.08)	(14,987.40)
1084007 ACCUM DEPR.-3602007	(4,320.42)	(4,320.42)	(8,640.84)
1084008 ACCUM DEPR.-3612008	(15,451.62)	(15,451.98)	(30,903.60)
1084009 ACCUM DEPR.-3824009	(6,195.42)	(6,195.42)	(12,390.84)
1084010 ACCUM DEPR.-3612010	(2,843.94)	(2,843.94)	(5,687.88)
1084011 ACCUM DEPR.-3542011	(4,534.31)	(3,517.35)	(8,051.66)
1084091 ACCUM DEPR.-3907091	-	-	-
1084094 ACCUM DEPR.-3937094	-	-	-
1084095 ACCUM DEPR.-3947095	(142.68)	(142.68)	(285.36)
1084097 ACCUM DEPR.-3967097	-	-	-
108.4 ACCUM DEPR SEWER PLANT	(96,582.30)	(103,231.12)	(199,813.42)
1085006 ACCUM DEPR.-3662006	(5.82)	(7.38)	(13.20)
1085008 ACCUM DEPR.-3752008	(26.34)	(68.91)	(95.25)
1085042 ACCUM DEPR.-3745042	(57.06)	(57.06)	(114.12)
1085046 ACCUM DEPR.-3675046	(60.90)	(60.90)	(121.80)
108.5 ACCUM DEPR REUSE PLANT	(150.12)	(194.25)	(344.37)
1311001 CASH UNAPPLIED-NSF'S	10.09	81.02	91.11
1311002 CASH-UNAPPL-TRANS CR DEP	(1.06)	-	(1.06)
131.1 CASH UNAPPLIED	9.03	81.02	90.05
1322000 SPECIAL DEPOSITS	-	-	-
132.1 SPECIAL DEPOSITS	-	-	-

			-
1411000 A/R-CUSTOMER	5,074.39	8,074.23	13,148.62
1411002 A/R-CUSTOMER ACCRUAL	(14,584.00)	11,377.00	(3,207.00)
1411003 A/R-CUSTOMER REFUNDS	108.19	87.10	195.29
			-
141.1 ACCOUNTS RECEIVABLE CUSTOMER	(9,401.42)	19,538.33	10,136.91
			-
1621030 PREPAID - BACK BILLS	(12,096.77)	843.75	(11,253.02)
			-
162.1 PREPAYMENTS	(12,096.77)	843.75	(11,253.02)
			-
1863015 RATE CASE EXPENSE--5	(186.00)	-	(186.00)
1863016 RATE CASE EXPENSE--6	108.58	-	108.58
			-
186.1 REGULATORY EXP BEING AMORT	(77.42)	-	(77.42)
			-
1862043 DEF CHGS-EMP FEES	(257.41)	1,826.00	1,568.59
1862049 DEF CHGS-VOC TESTING	-	-	-
1862063 DEF CHGS-TANK MAINT&REP(SWR)-3	-	-	-
1862065 DEF CHGS-TANK MAINT&REP(SWR)-5	-	-	-
1865049 AMORT - VOC TESTING	(282.00)	(282.00)	(564.00)
1865063 AMORT - TANK MAINT&REP(SWR)-3	(384.00)	(384.00)	(768.00)
1865065 AMORT - TANK MAINT&REP(SWR)-5	(4,164.00)	(4,164.00)	(8,328.00)
			-
186.2 OTHER DEFERRED CHARGES	(5,087.41)	(3,004.00)	(8,091.41)
			-
1901000 ACCUM DEF INCOME TAX-FED	3,956.89	(4,305.00)	(348.11)
1901011 DEF FED TAX - CIAC PRE 1987	-	-	-
1901012 DEF FED TAX-TAP FEE POST 2000	22,411.00	-	22,411.00
1901020 DEF FED TAX - RATE CASE	(48.00)	-	(48.00)
1901021 DEF FED TAX - DEF MAINT	3,104.00	-	3,104.00
1901024 DEF FED TAX - ORGN EXP	-	-	-
1901031 DEF FED TAX - DEPRECIATION	(42,396.00)	-	(42,396.00)
			-
190.1 ACCUM DEFERRED FIT	(12,972.11)	(4,305.00)	(17,277.11)
			-
1902011 DEF ST TAX - CIAC PRE 1987	-	-	-
1902012 DEF ST TAX-TAP FEE POST 2000	3,836.00	-	3,836.00
1902020 DEF ST TAX - RATE CASE	(9.00)	-	(9.00)
1902021 DEF ST TAX - DEF MAINT	531.00	-	531.00
1902031 DEF ST TAX - DEPRECIATION	(7,410.00)	-	(7,410.00)
			-
190.2 ACCUM DEFERRED SIT	(3,052.00)	-	(3,052.00)
			-
2021010 COMMON STOCK	-	-	-
			-
202.1 COMMON STOCK & CS SUBSCR	-	-	-
			-
2112000 MISC PAID-IN CAPITAL	(110,161.10)	-	(110,161.10)
			-
211.2 MISC PAID IN CAPITAL	(110,161.10)	-	(110,161.10)
			-
2151000 RETAINED EARN-PRIOR YEARS	(151,503.02)	-	(151,503.02)
			-
215.1 RETAINED EARNINGS PRIOR	(151,503.02)	-	(151,503.02)
			-
2311050 A/P TRADE - ACCRUAL	(5,732.66)	15,432.23	9,699.57
			-
231.1 ACCOUNTS PAYABLE TRADE	(5,732.66)	15,432.23	9,699.57
			-
2312000 PAYABLE TO DEVELOPER	-	-	-
			-
231.2 PAYABLE TO DEVELOPER	-	-	-
			-
2334002 A/P WATER SERVICE CORP	(26,284.82)	(44,730.49)	(71,015.31)
2334003 A/P WATER SERVICE DISB	(412,812.87)	464,593.22	51,780.35
2334050 A/P INTERCOMPANY	(35,632.00)	-	(35,632.00)
			-
233.4 ACCTS PAYABLE ASSOC COS	(474,729.69)	419,862.73	(54,866.96)
			-
2351000 CUSTOMER DEPOSITS	3,840.00	3,320.00	7,160.00
			-
235.1 CUSTOMER DEPOSITS	3,840.00	3,320.00	7,160.00
			-

2361100 ACCRUED TAXES	48,765.00	(51,621.13)	(2,856.13)
2361101 ACCRUED GROSS RECEIPT TAX	(6,482.00)	-	(6,482.00)
2361172 ACCRUED COUNTY TAX-ORANGE	1,021.40	(651.66)	369.74
2361292 ACCRUED ST INCOME TAX	(7,150.00)	-	(7,150.00)
			-
236.1 ACCRUED TAXES	36,154.40	(52,272.79)	(16,118.39)
			-
2372030 ACCRUED CUST DEP INTEREST	(520.46)	599.70	79.24
			-
237.1 ACCRUED INTEREST	(520.46)	599.70	79.24
			-
2413000 ADVANCES FROM UTILITIES INC	(299,795.41)	(145,169.07)	(444,964.48)
			-
241.3 ADVANCES FROM UI	(299,795.41)	(145,169.07)	(444,964.48)
			-
2711000 CIAC-WATER-UNDISTR.	-	-	-
2711010 CIAC-WATER-TAX	(2,250.00)	(2,560.00)	(4,810.00)
2711014 CIAC-WTR.WELLS & SPRINGS	-	-	-
2711021 CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	-	-	-
2711025 CIAC-WTR.ELECTRIC PUMP EQUIP	-	-	-
2711031 CIAC-WTR.STRUCT & IMPRV (WTR T P)	-	-	-
2711032 CIAC-WTR.WATER TREATMENT EQPT	-	-	-
2711042 CIAC-WTR.DIS RESV & STNDPIPES	-	-	-
2711043 CIAC-WTR.TRANS & DISTR MAINS	-	-	-
2711045 CIAC-WTR.SERVICE LINES	-	-	-
2711046 CIAC-WTR.METERS	-	-	-
2711047 CIAC-WTR.METER INSTALLATIONS	-	-	-
2711048 CIAC-WTR.HYDRANTS	-	-	-
2711074 CIAC-WTR.PLT MTR FEE-NC	-	(440.00)	(440.00)
			-
271.1 CONTRIBUTIONS IN AID WATER	(2,250.00)	(3,000.00)	(5,250.00)
			-
2721000 CIAC-SEWER-UNDISTRIB.	-	-	-
2721003 CIAC-SWR.BLDGS & STRUCTS	-	-	-
2721004 CIAC-SWR.SEWER LAGOONS	-	-	-
2721005 CIAC-SWR.SEWAGE TRTMT PLANT	-	-	-
2721006 CIAC-SWR.SEWAGE SERVICE LINES	-	-	-
2721007 CIAC-SWR.FORCE OR VACUUM MAINS	-	-	-
2721008 CIAC-SWR.SEWER MAINS	-	-	-
2721009 CIAC-SWR.OUTFALL LINES	-	-	-
2721010 CIAC-SEWER-TAX	(6,750.00)	(6,750.00)	(13,500.00)
2721011 CIAC-SWR.LIFT STATION	-	-	-
2721098 CIAC-SWR.MANHOLES	-	-	-
			-
272.1 CONTRIBUTIONS IN AID SEWER	(6,750.00)	(6,750.00)	(13,500.00)
			-
2722000 ACC AMORT-CIA-WATER	2,303.22	2,303.22	4,606.44
2722010 ACC AMORT CIAC TAX	6,639.06	6,670.45	13,309.51
2722014 ACC AMORT WELLS & SPRINGS	551.88	551.88	1,103.76
2722021 ACC AMORT STRUCT & IMPRV	2,488.74	2,488.74	4,977.48
2722025 ACC AMORT ELECTRIC PUMP EQUIP	635.22	635.22	1,270.44
2722031 ACC AMORT STRUCT & IMPRV	61.20	61.20	122.40
2722032 ACC AMORT WATER TREATMENT EQPT	603.84	603.84	1,207.68
2722042 ACC AMORT DIS RESV & STNDPIPES	160.80	160.80	321.60
2722043 ACC AMORT TRANS & DISTR MAINS	3,970.20	3,970.20	7,940.40
2722045 ACC AMORT SERVICE LINES	770.71	770.70	1,541.41
2722046 ACC AMORT METERS	849.72	849.72	1,699.44
2722047 ACC AMORT METER INSTALLATIONS	1.74	1.74	3.48
2722048 ACC AMORT HYDRANTS	168.78	168.78	337.56
			-
272.1 ACCUM AMORT OF CIA WATER	19,205.11	19,236.49	38,441.60
			-
2723000 ACC. AMORT-CIA-SEWER	6,834.90	6,834.90	13,669.80
2723003 ACC AMORT BLDGS & STRUCTS	12,754.20	12,754.20	25,508.40
2723004 ACC AMORT SEWER LAGOONS	1.20	1.20	2.40
2723005 ACC AMORT SEWAGE TRTMT PLANT	2,056.56	2,056.56	4,113.12
2723006 ACC AMORT SEWAGE SERVICE LINES	1,644.78	1,644.78	3,289.56
2723007 ACC AMORT FORCE OR VACUUM MAINS	1,370.52	1,370.52	2,741.04
2723008 ACC AMORT SEWER MAINS	5,133.06	5,133.06	10,266.12
2723009 ACC AMORT OUTFALL LINES	1,500.84	1,500.84	3,001.68
2723010 ACC AMORT SEWER CIAC	25,669.56	25,794.43	51,463.99
2723011 ACC AMORT LIFT STATION	1,536.06	1,536.06	3,072.12
2723098 ACC AMORT MANHOLES	1,041.42	1,041.42	2,082.84
			-

272.2 ACCUM AMORT OF CIA SEWER	59,543.10	59,667.97	119,211.07
TOTAL BALANCE SHEET	(215,096.13)	221,114.20	6,018.07
	ADDITIONS	ADDITIONS	
ACCOUNT DESCRIPTION	JUL-ALC PYA	JAN-JUN CYA	
4611020 WATER REVENUE-METERED	(363,360.53)	(359,099.43)	(722,459.96)
4611099 WATER REVENUE ACCRUALS	10,763.00	(6,672.00)	4,091.00
4612030 WATER REVENUE-COMMERCIAL	(9,174.21)	(10,844.09)	(20,018.30)
400.1 WATER REVENUE	(361,771.74)	(376,615.52)	(738,387.26)
5221000 SEWER REVENUE	(398,280.79)	(396,342.04)	(794,622.83)
5221099 SEWER REVENUE ACCRUALS	3,821.00	(4,705.00)	(884.00)
5222030 SEWER REVENUE-COMMERCIAL	(5,886.34)	(7,568.31)	(13,454.65)
400.2 SEWER REVENUE	(400,346.13)	(408,615.35)	(808,961.48)
4711000 MISC SERVICE REVENUES	(270.90)	(131.00)	(401.90)
4741001 NEW CUSTOMER CHGE - WATER	(10.00)	(20.00)	(30.00)
4741003 NEW CUSTOMER CHGE - W & S	(1,620.00)	(1,530.00)	(3,150.00)
4741008 NSF CHECK CHARGE	(960.00)	(790.00)	(1,750.00)
4741009 CUT-OFF CHARGE	(1,125.00)	(920.00)	(2,045.00)
4741013 TAMPERING FEE	(160.00)	(70.00)	(230.00)
400.4 MISC. SERVICE REVENUES	(4,145.90)	(3,461.00)	(7,606.90)
6151010 ELEC PWR - WATER SYSTEM	23,344.37	5,608.50	28,952.87
7151020 ELEC PWR - SEWER SYSTEM	60,182.66	36,461.12	96,643.78
401.1E ELECTRIC POWER	83,527.03	42,069.62	125,596.65
6181010 CHLORINE	24,146.51	33,796.80	57,943.31
6181050 ODOR CONTROL CHEMICALS	-	706.20	706.20
6181090 OTHER CHEMICALS (TREATMENT)	18,394.31	20,671.19	39,065.50
401.1F CHEMICALS	42,540.82	55,174.19	97,715.01
6019000 SYSTEM PROJECT	-	1,807.00	1,807.00
6019001 SALARIES-ACCOUNTING/FINANCE	-	5,233.00	5,233.00
6019002 SALARIES-ADMIN	-	1,281.00	1,281.00
6019003 SALARIES - EXECUTIVE	-	7,201.00	7,201.00
6019004 SALARIES-HR/PAYROLL	-	1,894.00	1,894.00
6019005 SALARIES-IT	-	1,163.00	1,163.00
6019006 SALARIES-OPS LEADERSHIP	-	1,379.00	1,379.00
6019007 SALARIES-REGULATORY	-	4,076.00	4,076.00
6019008 SALARIES-CUSTOMER SERVICE	-	63.00	63.00
6019020 SALARIES-CHGD TO PLT-WSC	(6,127.50)	(21,836.25)	(27,963.75)
6019030 CAPITALIZED SALARIES - ADMIN	(150.00)	-	(150.00)
6019040 SALARIES-OPS FIELD	101,279.25	76,307.00	177,586.25
6019050 SALARIES-OPS ADMIN	30,574.92	8,647.00	39,221.92
401.1H SALARIES	125,576.67	87,214.75	212,791.42
6708000 UNCOLLECTIBLE ACCOUNTS	5,940.57	6,758.10	12,698.67
6708001 AGENCY EXPENSE	339.57	296.42	635.99
401.1K UNCOLLECTIBLE ACCOUNTS	6,280.14	7,054.52	13,334.66
6319011 ENGINEERING FEES	-	-	-
6329002 AUDIT FEES	1,097.00	87.00	1,184.00
6329013 ACCOUNTING STUDIES	15,953.00	1,143.00	17,096.00
6329014 TAX RETURN REVIEW	148.00	228.00	376.00
6338001 LEGAL FEES	71.00	336.00	407.00
6369003 TEMP EMPLOY - CLERICAL	1,278.57	1,358.00	2,636.57
6369005 PAYROLL SERVICES	295.00	299.00	594.00
6369006 EMPLOY FINDER FEES	832.00	2,167.00	2,999.00
6369090 OTHER DIR OUTSIDE SERVICES	2,312.00	(305.00)	2,007.00
401.1L OUTSIDE SERVICES-DIRECT	21,986.57	5,313.00	27,299.57
6369007 COMPUTER MAINT	507.00	3,481.00	3,988.00
6369009 COMPUTER-AMORT & PROG COST	191.55	245.00	436.55

6369012	INTERNET SUPPLIER	275.52	397.00	672.52
6759003	COMPUTER SUPPLIES	238.62	157.00	395.62
6759016	MICROFILMING	52.00	59.00	111.00
6759095	WEBSITE DEVELOPMENT	-	171.00	171.00
401.1LL	IT DEPARTMENT	1,264.69	4,510.00	5,774.69
6049010	HEALTH INS REIMBURSEMENTS	15,131.14	13,626.00	28,757.14
6049011	EMPLOYEE INS DEDUCTIONS	-	(337.00)	(337.00)
6049012	HEALTH COSTS & OTHER	-	34.00	34.00
6049015	DENTAL INS REIMBURSEMENTS	-	118.00	118.00
6049020	PENSION CONTRIBUTIONS	2,638.01	2,354.00	4,992.01
6049050	HEALTH INS PREMIUMS	487.81	259.00	746.81
6049055	DENTAL PREMIUMS	-	15.00	15.00
6049060	TERM LIFE INS	-	54.00	54.00
6049070	401K/ESOP CONTRIBUTIONS	3,804.85	3,125.00	6,929.85
6049080	DISABILITY INSURANCE	34.05	26.00	60.05
6049090	OTHER EMP PENS & BENEFITS	1,232.79	844.00	2,076.79
401.1N	EMPLOYEE PENSION&BENEFITS	23,328.65	20,118.00	43,446.65
6599090	OTHER INS	10,374.62	2,923.00	13,297.62
401.1O	INSURANCE	10,374.62	2,923.00	13,297.62
7668010	RATE CASE EXPENSE	2,211.99	-	2,211.99
401.1P	REGULATORY COMMISSION EXP	2,211.99	-	2,211.99
6759001	PUBL SUBSCRIPTIONS & TAPES	27.32	21.00	48.32
6759002	ANSWERING SERV	215.82	248.00	463.82
6759004	PRINTING & BLUEPRINTS	125.00	99.00	224.00
6759006	UPS & AIR FREIGHT	306.63	158.00	464.63
6759008	XEROX	38.00	33.00	71.00
6759009	OFFICE SUPPLY STORES	729.13	863.00	1,592.13
6759010	REIM OFFICE EMPLOYEE EXPENSES	52.63	39.00	91.63
6759013	CLEANING SUPPLIES	21.12	33.00	54.12
6759014	MEMBERSHIPS - OFFICE EMPLOYEE	84.00	7.00	91.00
6759090	OTHER OFFICE EXPENSES	330.14	599.00	929.14
401.1R	OFFICE SUPPLIES	1,929.79	2,100.00	4,029.79
6759005	POSTAGE & POSTAGE METER-OFFICE	4,699.06	3,860.00	8,559.06
6759007	PRINTING CUSTOMER SERVICE	413.82	433.46	847.28
6759011	ENVELOPES	968.00	624.00	1,592.00
6759012	BILL STOCK	231.00	196.00	427.00
6759051	COMPUTER SUPPLIES - BILLING	220.00	158.00	378.00
401.1RR	BILLING & CUSTOMER SERVICE	6,531.88	5,271.46	11,803.34
6759110	OFFICE TELEPHONE	253.83	258.00	511.83
6759115	OFFICE COMP PHONE LINE	108.00	-	108.00
6759120	OFFICE ELECTRIC	460.65	371.00	831.65
6759125	OFFICE WATER	32.00	15.00	47.00
6759130	OFFICE GAS	21.00	51.00	72.00
6759135	OPERATIONS TELEPHONES	3,378.94	2,757.62	6,136.56
6759136	OPERATIONS TELEPHONES-LONG DIST	3.91	-	3.91
6759140	ALARM SYS PHONE EXPENSE	1,335.54	1,335.54	2,671.08
401.1S	OFFICE UTILITIES	5,593.87	4,788.16	10,382.03
6759210	OFFICE CLEANING SERV	407.25	411.00	818.25
6759220	LNDSCPING MOWING & SNOWPLWNG	252.29	196.00	448.29
6759230	OFFICE GARBAGE REMOVAL	67.60	186.00	253.60
6759260	REPAIR OFF MACH & HEATING	12.44	59.00	71.44
6759290	OTHER OFFICE MAINT	533.02	247.00	780.02
401.1U	OFFICE MAINTENANCE	1,272.60	1,099.00	2,371.60
6759330	MEMBERSHIPS - COMPANY	8.00	1.00	9.00
7048050	EMPLOYEES ED EXPENSES	1.00	10.00	11.00
7048055	OFFICE EDUCATION/TRAIN. EXP	429.97	539.00	968.97
7758365	TRAVELS/LODGING	-	427.75	427.75
7758370	MEALS & RELATED EXP	517.69	158.00	675.69

	7758380 BANK SERV CHARGES	1,010.13	1,097.00	2,107.13
	7758381 LOC FEE	2.07	-	2.07
	7758390 OTHER MISC GENERAL	1,706.57	907.00	2,613.57
				-
401.1V	MISCELLANEOUS EXPENSE	3,675.43	3,139.75	6,815.18
				-
	6755090 WATER-OTHER MAINT EXP	912.80	1,825.43	2,738.23
	6759503 WATER-MAINT SUPPLIES	1,068.40	724.59	1,792.99
	6759506 WATER-MAINT REPAIRS	2,556.87	5,646.54	8,203.41
	6759507 WATER-MAIN BREAKS	2,025.00	-	2,025.00
	6759509 WATER-ELEC EQUIPT REPAIR	300.00	1,083.00	1,383.00
				-
401.1X	MAINTENANCE-WATER PLANT	6,863.07	9,279.56	16,142.63
				-
	7754003 SEWER-MAINT SUPPLIES	1,688.16	911.83	2,599.99
	7754006 SEWER-MAINT REPAIRS	2,266.03	3,002.20	5,268.23
	7754009 SEWER-ELEC EQUIPT REPAIR	952.50	988.68	1,941.18
	7758490 SEWER-OTHER MAINT EXP	1,051.20	1,554.74	2,605.94
				-
401.1Y	MAINTENANCE-SEWER PLANT	5,957.89	6,457.45	12,415.34
				-
	7754008 SEWER-SLUDGE HAULING	44,034.66	31,414.20	75,448.86
	7754011 SEWER-SEWER RODDING	22,568.00	10,687.00	33,255.00
				-
401.1YY	SLUDGE/RODDING	66,602.66	42,101.20	108,703.86
				-
	6759080 MAINT-DEFERRED CHARGES	5,423.43	4,830.00	10,253.43
	6759405 COMMUNICATION EXPENSES	2,391.57	2,119.00	4,510.57
	6759412 UNIFORMS	5.14	290.57	295.71
	6759415 MOWING/SNOWPLOWING	11,779.50	8,214.50	19,994.00
	6759430 SALES/USE TAX EXPENSE	1.80	107.27	109.07
	6759490 GARBAGE REMOVAL WTR/SWR	420.22	426.05	846.27
				-
401.1Z	MAINTENANCE-WTR&SWR PLANT	20,021.66	15,987.39	36,009.05
				-
	6205003 OPERATORS EXPENSES	20.28	5.50	25.78
	6759017 OPERATORS-CLEANING SUPPLIES	125.46	83.17	208.63
	6759018 OPERATORS-OTHER OFFICE EXPENSE	921.25	1,346.68	2,267.93
	6759410 OPERATORS ED EXPENSES	260.28	270.00	530.28
	6759414 OPERATORS-OFFICE SUPPLY STORES	21.29	-	21.29
	6759416 OPERATORS-MEMBERSHIPS	712.16	713.78	1,425.94
				-
401.1ZZ	OPERATORS EXPENSES	2,060.72	2,419.13	4,479.85
				-
	6355010 WATER TESTS	1,373.00	1,414.00	2,787.00
	6355030 TESTING EQUIP & CHEM	1,309.08	2,144.69	3,453.77
	7352020 SEWER TESTS	8,469.00	7,028.00	15,497.00
				-
401.2B	MAINTENANCE-TESTING	11,151.08	10,586.69	21,737.77
				-
	6501020 GASOLINE	4,619.75	3,792.85	8,412.60
	6501030 AUTO REPAIR & TIRES	(343.19)	1,411.13	1,067.94
	6501040 AUTO LICENSES	19.60	137.15	156.75
	6509090 OTHER TRANS EXPENSES	2.77	86.00	88.77
				-
401.2D	TRANSPORTATION EXPENSE	4,298.93	5,427.13	9,726.06
				-
	4032014 DEPRECIATION-10114	3,130.20	3,130.20	6,260.40
	4032021 DEPRECIATION-10121	13,392.84	13,392.84	26,785.68
	4032025 DEPRECIATION-10125	4,172.34	4,238.18	8,410.52
	4032031 DEPRECIATION-10131	957.96	825.24	1,783.20
	4032032 DEPRECIATION-10132	8,882.66	13,386.47	22,269.13
	4032042 DEPRECIATION-10142	1,162.98	1,077.84	2,240.82
	4032043 DEPRECIATION-10143	13,657.20	13,664.48	27,321.68
	4032045 DEPRECIATION-10145	4,269.88	4,309.50	8,579.38
	4032046 DEPRECIATION-10146	4,452.31	4,474.40	8,926.71
	4032047 DEPRECIATION-10147	453.28	460.69	913.97
	4032048 DEPRECIATION-10148	916.10	947.86	1,863.96
	4032090 DEPRECIATION-10190	640.22	590.24	1,230.46
	4032091 DEPRECIATION-10191	437.22	321.00	758.22
	4032092 DEPRECIATION-10300	10,266.08	388.00	10,654.08
	4032093 DEPRECIATION-10193	14.00	14.00	28.00
	4032094 DEPRECIATION-10194	2,475.62	2,356.10	4,831.72
	4032095 DEPRECIATION-10195	258.20	256.80	515.00

4032097 DEPRECIATION-10197	113.65	-	113.65
4032098 DEPRECIATION-COMPUTER	1,522.36	1,473.00	2,995.36
403.2 DEPRECIATION EXP-WATER	71,175.10	65,306.84	136,481.94
4033003 DEPRECIATION-10203	53,975.04	53,975.04	107,950.08
4033004 DEPRECIATION-10204	4.98	4.98	9.96
4033005 DEPRECIATION-10205	9,749.57	10,089.23	19,838.80
4033006 DEPRECIATION-10206	7,477.32	7,510.08	14,987.40
4033007 DEPRECIATION-10207	4,320.42	4,320.42	8,640.84
4033008 DEPRECIATION-10208	15,451.62	15,451.98	30,903.60
4033009 DEPRECIATION-10209	6,195.42	6,195.42	12,390.84
4033010 DEPRECIATION-10210	2,843.94	2,843.94	5,687.88
4033011 DEPRECIATION-10211	4,534.31	4,361.35	8,895.66
4033095 DEPRECIATION-10295	142.68	142.68	285.36
403.3 DEPRECIATION EXP-SEWER	104,695.30	104,895.12	209,590.42
4037006 DEPRECIATION-3662006	5.82	7.38	13.20
4037008 DEPRECIATION-3752008	26.34	68.91	95.25
4037042 DEPRECIATION-3745042	57.06	57.06	114.12
4037046 DEPRECIATION-3675046	60.90	60.90	121.80
403.7 DEPRECIATION EXP-REUSE	150.12	194.25	344.37
4071000 AMORT EXP-CIA-WATER	(2,303.22)	(2,303.22)	(4,606.44)
4071010 AMORT EXP 2711010	(6,639.06)	(6,670.45)	(13,309.51)
4071014 AMORT EXP 2711014	(551.88)	(551.88)	(1,103.76)
4071021 AMORT EXP 2711021	(2,488.74)	(2,488.74)	(4,977.48)
4071025 AMORT EXP 2711025	(635.22)	(635.22)	(1,270.44)
4071031 AMORT EXP 2711031	(61.20)	(61.20)	(122.40)
4071032 AMORT EXP 2711032	(603.84)	(603.84)	(1,207.68)
4071042 AMORT EXP 2711042	(160.80)	(160.80)	(321.60)
4071043 AMORT EXP 2711043	(3,970.20)	(3,970.20)	(7,940.40)
4071045 AMORT EXP 2711045	(770.71)	(770.70)	(1,541.41)
4071046 AMORT EXP 2711046	(849.72)	(849.72)	(1,699.44)
4071047 AMORT EXP 2711047	(1.74)	(1.74)	(3.48)
4071048 AMORT EXP 2711048	(168.78)	(168.78)	(337.56)
407.6 AMORT EXP-CIA-WATER	(19,205.11)	(19,236.49)	(38,441.60)
4073000 AMORT EXP-CIA-SEWER	(6,834.90)	(6,834.90)	(13,669.80)
4073003 AMORT EXP 2721003	(12,754.20)	(12,754.20)	(25,508.40)
4073004 AMORT EXP 2721004	(1.20)	(1.20)	(2.40)
4073005 AMORT EXP 2721005	(2,056.56)	(2,056.56)	(4,113.12)
4073006 AMORT EXP 2721006	(1,644.78)	(1,644.78)	(3,289.56)
4073007 AMORT EXP 2721007	(1,370.52)	(1,370.52)	(2,741.04)
4073008 AMORT EXP 2721008	(5,133.06)	(5,133.06)	(10,266.12)
4073009 AMORT EXP 2721009	(1,500.84)	(1,500.84)	(3,001.68)
4073010 AMORT EXP 2721010	(25,669.56)	(25,794.43)	(51,463.99)
4073011 AMORT EXP 2721011	(1,536.06)	(1,536.06)	(3,072.12)
4073098 AMORT EXP 2721098	(1,041.42)	(1,041.42)	(2,082.84)
407.7 AMORT EXP-CIA-SEWER	(59,543.10)	(59,667.97)	(119,211.07)
4081201 FICA EXPENSE	9,576.21	8,681.00	18,257.21
4091050 FED UNEMPLOYMENT TAX	42.67	294.00	336.67
4091060 ST UNEMPLOYMENT TAX	145.51	1,022.00	1,167.51
408.2 PAYROLL TAXES	9,764.39	9,997.00	19,761.39
4081100 PROPERTY & OTHER GEN TAXES	(49,354.25)	51,651.13	2,296.88
4081121 REAL ESTATE TAX	19,502.95	326.00	19,828.95
4081122 PERS PROP & ICT TAX	79,135.57	-	79,135.57
4081301 GROSS RECEIPTS TAX	44,694.03	34,481.87	79,175.90
4081303 FRANCHISE TAX	72.56	150.00	222.56
408.3 OTHER TAXES	94,050.86	86,609.00	180,659.86
4091000 INCOME TAXES-FEDERAL	63,689.00	-	63,689.00
409.1 INCOME TAXES-FEDERAL	63,689.00	-	63,689.00
4091100 INCOME TAXES-STATE	12,150.00	-	12,150.00

409.2 INCOME TAXES-STATE	12,150.00	-	12,150.00
4101100 DEF INCOME TAXES-STATE	3,052.00	-	3,052.00
410.2 DEFERRED INCOME TAXES-ST	3,052.00	-	3,052.00
4122000 AMORT OF INVEST TAX CREDIT	(20.40)	-	(20.40)
412.1 AMORT OF INVEST TAX CR	(20.40)	-	(20.40)
4141040 SALE OF EQUIPMENT	(1,952.05)	-	(1,952.05)
413.1 RENTAL & OTHER INCOME	(1,952.05)	-	(1,952.05)
4101000 DEF INCOME TAX-FEDERAL	16,929.00	-	16,929.00
419.1 DEFERRED INCOME TAXES-FED	16,929.00	-	16,929.00
4192000 INTEREST EXPENSE-INTER-CO	86,353.50	57,590.50	143,944.00
419.2 INTEREST EXPENSE-INTERCO	86,353.50	57,590.50	143,944.00
4201000 INTEREST DURING CONSTRUCTION	(5,204.69)	(11,591.78)	(16,796.47)
420.1 INTEREST DURING CONSTRUCTION	(5,204.69)	(11,591.78)	(16,796.47)
4272050 S/T INT EXP CUSTOMERS DEP	871.20	712.20	1,583.40
4272090 S/T INT EXP OTHER	(149.00)	(265.00)	(414.00)
427.2 SHORT TERM INTEREST EXP	722.20	447.20	1,169.40
TOTAL INCOME STATEMENT	63,593.11	(221,114.20)	(157,521.09)

TOTAL BALANCE SHEET	(215,096.13)	221,114.20
TOTAL INCOME STATEMENT	63,593.11	(221,114.20)

□
TB.JULP Y-JUNCY

TIMINGS FOR EACH PHASE OF THIS REPORT

EXPL	ODEVALIDATE	00:00:00	20.4085
RETR	IEVE	00:00:01	49.9902
CALC	ULATE	00:00:00	11.3669
FORM	AT	00:00:00	18.2344
TOTA	L	00:00:02	100%