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REPLY TO CENTRAL FLORIDA OFFICE

October 30, 2008

E-FILING

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

RE: Docket No. 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida  
Our File No.: 30057.148

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Lake Utility Services, Inc., ("LUSI" or the "Utility") to Staff's Fourth Data Request dated October 8, 2008.

Staff has requested the following information to complete its review of the Application:

1. Please provide revised MFR schedules incorporating the audit findings from Staff's audit reports dated August 22, 2008 and September 18, 2008 that the company is in agreement with. Please provide all supporting calculations with the revised MFR schedules.

RESPONSE: Please see the attached revised rate base schedules, attached hereto as Attachments A through D, incorporating those findings that the Utility agreed to in its response to Staff's Audit Report. Included with the schedules is the calculation of depreciation expense to indicate the adjustments that would have to be made to the expense associated with the revisions to plant and CIAC. Also, included are workpapers supporting the revisions as well as indicating further revisions to O&M expenses resulting from the reclassification of capital assets to O&M expenses.

2. Please explain why the company reports no increases on Schedule A-12, Schedule of Contributions in Aid of Construction, pages 3 of 4 and 4 of 4, even though the company

is forecasting additions to plant in service for 2007, 2008, and 2009 for both water and wastewater.

**RESPONSE:** Typically, the Utility requires the developers to prepay for capacity when new developer agreements are executed.

3. Please provide bills, ERCs and water consumption information by customer class and meter size, for each month during the period July 2007 through the present. This information should be provided for: 1) the area excluding Lake Groves; and 2) Lake Groves. Please provide the information in the format below, and consistent with the format utilized by the utility in response to staff's first data request.

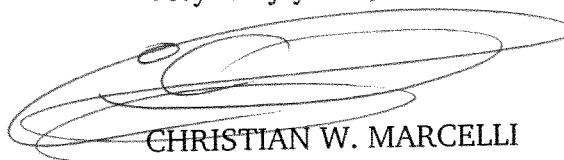
**RESPONSE:** Please see the attached, "Response to Item 3 of Staff's First Data Request."

4. Please provide bills, ERCs and wastewater consumption information, by customer class and meter size, for each month during the period July 2007 through the present. The residential wastewater gallons sold should represent the capped volume sold. Please provide the information in the format below, and consistent with the format utilized by the utility in response to staff's first data request, item 20.

**RESPONSE:** Please see the attached, "Response to Item 4 of Staff's First Data Request."

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

Very truly yours,



CHRISTIAN W. MARCELLI  
Of Counsel

CM/tlc  
Enclosures

cc: Richard Wright, Div. of Competitive Markets & Enforcement (w/encs.) (via e-mail)  
Keino Young, Esquire, Office of the General Counsel (w/encs.) (via e-mail)  
Patricia Christensen, Esquire, Office of Public Counsel (w/encs.) (via e-mail)  
John Hoy, Chief Regulatory Officer (w/encs.) (via e-mail)  
Patrick C. Flynn, Regional Director (w/encs.) (via e-mail)  
Ms. Deborah Swain (w/encs.) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\LUSI\(.148) 2007 RATE CASE\PSC Clerk 25 (Response to Staff's 4<sup>th</sup> Data Request).ltr.doc

## Schedule of Water Rate Base

Company: Lake Utility Services, Inc.  
 Docket No.: 070693-WS  
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09  
 Interim [ ] Final [X]  
 Historic [X] Projected [X]

Florida Public Service Commission  
 REVISIONS PER SELECTED AUDIT FINDINGS  
 Schedule: A-1  
 Page 1 of 1  
 Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant

Line No.	(1) Description	(4)	(6)	(8)	(9)
		Historical Test Year 6/30/07 Adjusted Average Balance	Intermediate Year 6/30/08 Adjusted Average Balance	Projected Test Year 6/30/09 Adjusted Average Balance	Supporting Schedule(s)
1	Utility Plant in Service	22,974,006	30,000,782	33,264,078	A-5, A-3
2					
3	Utility Land & Land Rights	118,063	120,854	120,854	A-5, A-3
4					
5	Less: Non-Used & Useful Plant	0	0	0	A-7, A-3
6					
7	Construction Work in Progress	0	0	0	-
8					
9	Less: Accumulated Depreciation	(3,107,516)	(3,818,238)	(4,827,999)	A-9, A-3
10					
11	Less: CIAC	(14,714,921)	(15,149,109)	(15,149,109)	A-12
12					
13	Accumulated Amortization of CIAC	2,593,263	2,972,922	3,343,994	A-14
14					
15	Acquisition Adjustments	0	0	0	-
16					
17	Accum. Amort. of Acq. Adjustments	0	0	0	-
18					
19	Advances For Construction	(38,400)	(38,400)	(38,400)	A-16
20					
21	Working Capital Allowance	<u>211,284</u>	<u>211,284</u>	<u>211,284</u>	A-17, A-3
22					
23	<b>Total Rate Base</b>	<u>8,035,778</u>	<u>14,300,095</u>	<u>16,924,702</u>	

## Schedule of Wastewater Rate Base

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 &amp; 6/30/09

Interim [ ] Final [X]

Historic [X] Projected [X]

Florida Public Service Commission

REVISIONS PER SELECTED AUDIT FINDINGS

Schedule: A-2

Page 1 of 1

Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported

Line No.	(1) Description	(4)	(6)	(8)	(9)
		<u>Historical Base Year</u> 6/30/07 Adjusted Average Balance	<u>Intermediate Test Year</u> 6/30/08 Adjusted Average Balance	<u>Projected Test Year</u> 6/30/09 Adjusted Average Balance	Supporting Schedule(s)
1	Utility Plant in Service	8,596,929	10,446,378	17,928,374	A-6, A-3
2					
3	Utility Land & Land Rights	32,416	32,416	32,416	A-6
4					
5	Less: Non-Used & Useful Plant (net)	0	(898,865)	(1,457,971)	A-7, A-3
6					
7	Construction Work in Progress	0	0	0	-
8					
9	Less: Accumulated Depreciation	(1,802,425)	(2,096,384)	(2,654,491)	A-10, A-3
10					
11	Less: CIAC	(5,994,444)	(6,020,378)	(6,020,378)	A-12
12					
13	Accumulated Amortization of CIAC	1,123,005	1,301,547	1,491,191	A-14
14					
15	Acquisition Adjustments	0	0	0	-
16					
17	Accum. Amort. of Acq. Adjustments	0	0	0	-
18					
19	Advances For Construction	0	0	0	A-16
20					
21	Working Capital Allowance	<u>70,035</u>	<u>70,035</u>	<u>70,035</u>	A-17
22					
23	<b>Total Rate Base</b>	<u>2,025,515</u>	<u>2,834,749</u>	<u>9,389,176</u>	

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09  
Historic [X] Projected [X]

Schedule: A-5  
Page 1 of 4  
Preparer: John Hoy

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		(3) Adjusted Average Bal.	(4) Non-Used & Useful %	(4) Amount	(6) Adjusted Average Bal.	(6) Non-Used & Useful %	(6) Amount	(9) Adjusted Average Bal.	(9) Non-Used & Useful %	(9) Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	27,208			27,208			27,208		
3	302.1 Franchises	22,331			22,331			22,331		
4	339.1 Other Plant & Misc. Equipment	-			-			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	(327,094)			(327,094)			(327,094)		
7	304.2 Structures & Improvements	92,921			98,561			98,561		
8	305.2 Collect. & Impound. Reservoirs	-			-			-		
9	306.2 Lake, River & Other Intakes	-			-			-		
10	307.2 Wells & Springs	1,847,989			2,276,559			2,276,559		
11	308.2 Infiltration Galleries & Tunnels	-			-			-		
12	309.2 Supply Mains	39,121			39,121			192,198		
13	310.2 Power Generation Equipment	40,219			52,884			67,659		
14	311.2 Pumping Equipment	361,861			449,521			742,982		
15	339.2 Other Plant & Misc. Equipment	-			-			-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	443,475			443,475			443,475		
18	304.3 Structures & Improvements	1,930,246			4,379,967			5,427,286		
19	310.3 Power Generation Equipment	-			228,433			406,273		
20	311.3 Pumping Equipment - WTP	-			138,203			240,835		
21	320.3 Water Treatment Equipment	285,413			1,217,072			1,796,779		
22	339.3 Other Plant & Misc. Equipment	-			-			-		
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-			-			-		
25	304.4 Structures & Improvements	-			-			-		
26	330.4 Distr. Reservoirs & Standpipes	2,878,425			3,197,873			3,510,691		
27	331.4 Transm. & Distribution Mains	12,062,095			13,708,311			14,021,681		
28	333.4 Services	1,710,460			1,748,303			1,748,303		
29	334.4 Meters & Meter Installations	356,605			376,320			376,320		
30	335.4 Hydrants	696,731			715,513			715,513		
31	339.4 Other Plant & Misc. Equipment	-			-			-		
32	GENERAL PLANT									
33	303.5 Land & Land Rights	(1,079)			(1,079)			(1,079)		
34	304.5 Structures & Improvements	16,539			16,539			16,539		
35	340.5 Office Furniture & Equipment	2,152			2,453			2,453		
36	341.5 Transportation Equipment	-			(16,974)			(16,974)		
37	342.5 Stores Equipment	-			-			-		
38	343.5 Tools, Shop & Garage Equipment	56,228			62,041			62,041		
39	344.5 Laboratory Equipment	6,533			6,533			6,533		
40	345.5 Power Operated Equipment	-			-			-		
41	346.5 Communication Equipment	(1,871)			(1,871)			(1,871)		
42	347.5 Miscellaneous Equipment	-			-			-		
43	348.5 Other Tangible Plant	700			700			700		
44										
45	SUB-TOTAL	22,547,208	N/A	N/A	28,860,903	N/A	N/A	31,855,902	N/A	N/A
46										
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%									
48	303.5 Land & Land Rights	2,761			5,552			5,552		
49	304.5 Structures & Improvements	78,552			158,653			158,653		
50	340.5 Office Furniture & Equipment	92,059			549,416			817,713		
51	341.5 Transportation Equipment	220,188			327,811			327,811		
52	343.5 Tools, Shop & Garage Equipment	610			610			610		
53	346.5 Communication Equipment	11,050			21,534			21,534		
54	348.5 Other Tangible Plant	120,135			197,157			197,157		
55	ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING # 1	19,506								
56	SUB-TOTAL ALLOCATIONS	544,861	N/A	N/A	1,260,733	N/A	N/A	1,529,030	N/A	N/A
57										
58	TOTAL	23,092,069	N/A	N/A	30,121,636	N/A	N/A	33,384,932	N/A	N/A





**LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/08 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)**

Line No.	(1) Account No. and Name	(2) PSC life in years	(3) Yearly Deprec Rate	(4) PSC Monthly Rate	(5) 2007 Jul	(6) 2007 Aug	(7) 2007 Sept	(8) 2007 Oct	(9) 2007 Nov	(10) 2007 Dec	(11) 2008 Jan	(12) 2008 Feb	(13) 2008 Mar	(14) 2008 Apr	(15) 2008 May	(16) 2008 Jun	(17) LUSI TOTAL	(18) Allocated Depreciation	(19) Total Depreciation Expense
1	<b>INTANGIBLE PLANT</b>																		
2	301.1 Organization	40	0.025	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	680.16		680.16
3	302.1 Franchises	40	0.025	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24		558.24
4	339.1 Other Plant & Misc. Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-		-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>																		
6	303.2 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	304.2 Structures & Improvements	32	0.03125	0.002604167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04		3,080.04
8	305.2 Collect. & Impound. Reservoirs				-	-	-	-	-	-	-	-	-	-	-	-	-		-
9	306.2 Lake, River & Other Intakes				-	-	-	-	-	-	-	-	-	-	-	-	-		-
10	307.2 Wells & Springs	30	0.033333333	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24		75,885.24
11	308.2 Infiltration Galleries & Tunnels				-	-	-	-	-	-	-	-	-	-	-	-	-		-
12	309.2 Supply Mains	35	0.028571429	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	1,117.80		1,117.80
13	310.2 Power Generation Equipment	20	0.05	0.004166667	167.58	167.58	167.58	167.58	167.58	167.58	167.58	167.58	167.58	167.58	167.58	167.58	2,696.94		2,696.94
14	311.2 Pumping Equipment	20	0.05	0.004166667	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	22,790.11		22,790.11
15	339.2 Other Plant & Misc. Equipment	18			-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	<b>WATER TREATMENT PLANT</b>																		
17	303.3 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-
18	304.3 Structures & Improvements	32	0.03125	0.002604167	7,279.38	7,279.38	7,279.38	7,279.38	7,279.38	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	141,000.72		141,000.72
19	310.3 Power Generation Equipment	20	0.05	0.004166667	-	-	-	-	-	962.48	1,457.31	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	12,373.43		12,373.43
20	311.3 Pumping Equipment - WTP	20	0.05	0.004166667	-	-	-	-	-	935.75	935.75	935.75	935.75	935.75	935.75	935.75	7,486.00		7,486.00
21	320.3 Water Treatment Equipment	22	0.045454545	0.003787879	1,096.75	1,096.75	1,096.75	1,096.75	1,096.75	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	58,834.84		58,834.84
22	339.3 Other Plant & Misc. Equipment	18	0.055555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																		
24	303.4 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-
25	304.4 Structures & Improvements	32	0.03125	0.002604167	-	-	-	-	-	-	-	-	-	-	-	-	-		-
26	330.4 Distr. Reservoirs & Standpipes	37	0.027027027	0.002252252	6,528.38	6,528.38	6,528.38	6,528.38	7,555.41	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	87,103.01		87,103.01
27	331.4 Transm. & Distribution Mains	43	0.023255814	0.001937984	25,658.99	25,658.99	26,117.84	26,117.84	26,117.84	27,104.51	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	319,818.81		319,818.81
28	333.4 Services	40	0.025	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60		43,707.60
29	334.4 Meters & Meter Installations	20	0.05	0.004166667	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00		18,816.00
30	335.4 Hydrants	45	0.022222222	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24		15,900.24
31	339.4 Other Plant & Misc. Equipment	25	0.04	0.003333333	-	-	-	-	-	-	-	-	-	-	-	-	-		-
32	<b>GENERAL PLANT</b>																		
33	303.5 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-
34	304.5 Structures & Improvements	40	0.025	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	3,966.36	4,379.88
35	340.5 Office Furniture & Equipment	15	0.066666667	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.56	38,366.65	38,530.21
36	341.5 Transportation Equipment	6	0.166666667	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,829.00)	54,635.16	51,806.16
37	342.5 Stores Equipment	18	0.055555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-
38	343.5 Tools, Shop & Garage Equipment	16	0.0625	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.56	38.16	3,915.72
39	344.5 Laboratory Equipment	15	0.066666667	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.48		435.48
40	345.5 Power Operated Equipment	12	0.083333333	0.006944444	-	-	-	-	-	-	-	-	-	-	-	-	-		-
41	346.5 Communication Equipment	10	0.1	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.08)	2,153.40	1,966.32
42	347.5 Miscellaneous Equipment	15	0.066666667	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	-		-
43	348.5 Other Tangible Plant	10	0.1	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.96	19,715.76	19,785.72
44																			
45	<b>SUB-TOTAL</b>				55,764.09	55,764.09	56,222.94	56,222.94	71,563.45	73,706.31	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	813,793.18	118,875.49	932,668.67
46																			
47	Allocation from Related Companies - Water -																		
48	75.1048 %, Sewer 24.8952%																		
49	303.5 Land & Land Rights	40	0.025	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,966.36	(3,966.36)	-
50	304.5 Structures & Improvements	15	0.066666667	0.005555556	1,313.34	1,313.34	1,313.34	1,313.34	1,313.34	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	38,366.65	(38,366.65)	-
51	341.5 Transportation Equipment	6	0.166666667	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,635.16	(54,635.16)	-
52	343.5 Tools, Shop & Garage Equipment	16	0.0625	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.16	(38.16)	-
53	346.5 Communication Equipment	10	0.1	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.40	(2,153.40)	-
54	348.5 Other Tangible Plant	10	0.1	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.76	(19,715.76)	-
55																			
56	<b>SUB-TOTAL ALLOCATIONS</b>				8,022.41	8,022.41	8,022.41	8,022.41	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	118,875.49	(118,875.49)	-
57																			
58	<b>TOTAL</b>				63,787	63,787	64,245	64,245	79,586	84,958	85,343	85,343	85,343	85,343	85,343	85,343	932,669	0	932,669



Schedule of Water Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission  
 REVISIONS PER SELECTED AUDIT FINDINGS  
 Schedule: A-6  
 Page 4 of 4  
 Preparer: John Hoy

Company: Lake Utility Services, Inc  
 Docket No.: 070693-WS  
 Schedule Years Ended: Projected 6/30/0:  
 Historic [ ] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 06/30/08	2008 Jul	2008 Aug	2008 Sept	2008 Oct	2008 Nov	2008 Dec	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	Col. 2 thru 14 Average
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208
3	302.1 Franchises	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)
7	304.2 Structures & Improvements	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	0
10	307.2 Wells & Springs	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	0
12	309.2 Supply Mains	39,121	39,121	39,121	39,121	39,121	39,121	289,121	289,121	289,121	289,121	289,121	289,121	529,121	192,198
13	310.2 Power Generation Equipment	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659
14	311.2 Pumping Equipment	514,136	514,136	514,136	514,136	514,136	514,136	939,136	939,136	939,136	939,136	939,136	939,136	939,136	742,982
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475
18	304.3 Structures & Improvements	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	6,109,982	5,427,286
19	310.3 Power Generation Equipment	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	503,801	406,273
20	311.3 Pumping Equipment - WTP	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	435,891	240,835
21	320.3 Water Treatment Equipment	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	0
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	0
26	330.4 Distr. Reservoirs & Standpipes	3,389,247	3,389,247	3,389,247	3,389,247	3,389,247	3,389,247	3,539,247	3,539,247	3,539,247	3,539,247	3,539,247	3,539,247	4,068,024	3,510,691
27	331.4 Transm. & Distribution Mains	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681
28	333.4 Services	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303
29	334.4 Meters & Meter Installations	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320
30	335.4 Hydrants	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
32	<b>GENERAL PLANT</b>														
33	303.5 Land & Land Rights	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)
34	304.5 Structures & Improvements	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539
35	340.5 Office Furniture & Equipment	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453
36	341.5 Transportation Equipment	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
38	343.5 Tools, Shop & Garage Equipment	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041
39	344.5 Laboratory Equipment	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
41	346.5 Communication Equipment	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
43	348.5 Other Tangible Plant	700	700	700	700	700	700	700	700	700	700	700	700	700	700
44															
45	<b>SUB-TOTAL</b>	<b>31,271,262</b>	<b>31,271,262</b>	<b>31,271,262</b>	<b>31,271,262</b>	<b>31,271,262</b>	<b>31,271,262</b>	<b>32,096,262</b>	<b>32,096,262</b>	<b>32,096,262</b>	<b>32,096,262</b>	<b>32,096,262</b>	<b>32,096,262</b>	<b>33,921,592</b>	<b>31,855,902</b>
46															
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%														
48	303.5 Land & Land Rights	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552
49	304.5 Structures & Improvements	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653
50	340.5 Office Furniture & Equipment	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713
51	341.5 Transportation Equipment	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811
52	343.5 Tools, Shop & Garage Equipment	610	610	610	610	610	610	610	610	610	610	610	610	610	610
53	346.5 Communication Equipment	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534
54	348.5 Other Tangible Plant	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157
55															
56	<b>SUB-TOTAL ALLOCATIONS</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>	<b>1,529,030</b>
57															
58	<b>TOTAL</b>	<b>32,800,292</b>	<b>32,800,292</b>	<b>32,800,292</b>	<b>32,800,292</b>	<b>32,800,292</b>	<b>32,800,292</b>	<b>33,625,292</b>	<b>33,625,292</b>	<b>33,625,292</b>	<b>33,625,292</b>	<b>33,625,292</b>	<b>33,625,292</b>	<b>35,450,622</b>	<b>33,384,932</b>

**LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRS)**

Line No.	(1) Account No. and Name	(2) PSC Monthly Rate	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(15) LUSI TOTAL	(16) Allocated Depreciation	(17) Total Depreciation Expense	
1	<b>INTANGIBLE PLANT</b>																	
2	301.1 Organization	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	680.16		680.16	
3	302.1 Franchises	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24		558.24	
4	339.1 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>																	
6	303.2 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
7	304.2 Structures & Improvements	0.002604167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04		3,080.04	
8	305.2 Collect. & Impound. Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
9	306.2 Lake, River & Other Intakes		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
10	307.2 Wells & Springs	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24		75,885.24	
11	308.2 Infiltration Galleries & Tunnels		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
12	309.2 Supply Mains	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	1,259.81	5,855.84	5,855.84	
13	310.2 Power Generation Equipment	0.004166667	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	3,382.92		3,382.92	
14	311.2 Pumping Equipment	0.004166667	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	38,102.64		38,102.64	
15	339.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
16	<b>WATER TREATMENT PLANT</b>																	
17	303.3 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
18	304.3 Structures & Improvements	0.002604167	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	15,911.41	169,750.81	169,750.81	
19	310.3 Power Generation Equipment	0.004166667	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	2,099.17	20,347.51	20,347.51	
20	311.3 Pumping Equipment - WTP	0.004166667	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	1,816.21	12,109.46	12,109.46	
21	320.3 Water Treatment Equipment	0.003787879	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	81,671.76		81,671.76	
22	339.3 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	0.00		0.00	
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																	
24	303.4 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
25	304.4 Structures & Improvements	0.002604167	-	-	-	-	-	-	-	-	-	-	-	-	0.00		0.00	
26	330.4 Distr. Reservoirs & Standpipes	0.002252252	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	9,162.22	95,157.10	95,157.10	
27	331.4 Transm. & Distribution Mains	0.001937984	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	326,085.60		326,085.60	
28	333.4 Services	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60		43,707.60	
29	334.4 Meters & Meter Installations	0.004166667	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00		18,816.00	
30	335.4 Hydrants	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24		15,900.24	
31	339.4 Other Plant & Misc. Equipment	0.003333333	-	-	-	-	-	-	-	-	-	-	-	-	0.00		0.00	
32	<b>GENERAL PLANT</b>																	
33	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
34	304.5 Structures & Improvements	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	3,966.36	4,379.88	
35	340.5 Office Furniture & Equipment	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.57	54,514.21	54,677.77	
36	341.5 Transportation Equipment	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,828.99)	54,635.17	51,806.19	
37	342.5 Stores Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	0.00		0.00	
38	343.5 Tools, Shop & Garage Equipment	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.57	38.17	3,915.73	
39	344.5 Laboratory Equipment	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.49		435.49	
40	345.5 Power Operated Equipment	0.006944444	-	-	-	-	-	-	-	-	-	-	-	-	0.01		0.01	
41	346.5 Communication Equipment	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.07)	2,153.41	1,966.34	
42	347.5 Miscellaneous Equipment	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	0.01		0.01	
43	348.5 Other Tangible Plant	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.97	19,715.77	19,785.74	
44																		
45	<b>SUB-TOTAL</b>		74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	81,804.54	913,035.28	1,048,058.37	
46																		
47	Allocation from Related Companies - Water -																	
48	75.1048 %, Sewer 24.8952%																	
49	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-	
50	304.5 Structures & Improvements	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,966.36	(3,966.36)	-	
51	340.5 Office Furniture & Equipment	0.005555556	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	54,514.21	(54,514.21)	-	
52	341.5 Transportation Equipment	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,635.17	(54,635.17)	-	
53	343.5 Tools, Shop & Garage Equipment	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.17	(38.17)	-	
54	346.5 Communication Equipment	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.41	(2,153.41)	-	
55	348.5 Other Tangible Plant	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.77	(19,715.77)	-	
56	<b>SUB-TOTAL ALLOCATIONS</b>		11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	135,023.08	(135,023.08)	-	
57																		
58	<b>TOTAL</b>		85,343	85,343	85,343	85,343	85,343	88,047	88,047	88,047	88,047	88,047	88,047	88,047	93,056	1,048,058	0	1,048,058

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS

Company: Lake Utility Services, Inc.

Schedule: A-6

Docket No.: 070693-WS

Page 1 of 4

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Preparer: John Hoy

Historic [X] Projected [ x ]

Recap Schedules: A-2, A-4

No.	Line Account No. and Name	(1) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(9) Projected Year 6/30/09		
		(2) Adjusted Average Bal.	(3) Non-Used & Useful %	(4) Amount	(5) Adjusted Average Bal.	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Amount
1	<b>INTANGIBLE PLANT</b>									
2	351.1 Organization	8,968			8,968			8,968		
3	352.1 Franchises	-			-			-		
4	389.1 Other Plant & Misc. Equipmen	-			-			-		
5	<b>COLLECTION PLANT</b>									
6	353.2 Land & Land Rights	31,858			31,858			31,858		
7	354.2 Structures & Improvements	-			-			-		
8	360.2 Collection Sewers - Force	599,866			600,031			600,031		
9	361.2 Collection Sewers - Gravity	2,434,132			2,438,502			2,438,502		
10	362.2 Special Collecting Structures	-			-			-		
11	363.2 Services to Customers	370,511			371,031			371,031		
12	364.2 Flow Measuring Devices	-			-			-		
13	365.2 Flow Measuring Installations	-			-			-		
14	389.2 Other Plant & Misc. Equipmen	-			-			-		
15	<b>SYSTEM PUMPING PLANT</b>									
16	353.3 Land & Land Rights	-			-			-		
17	354.3 Structures & Improvements	-			-			-		
18	370.3 Receiving Wells	-			-			-		
19	371.3 Pumping Equipmen	1,382,518			1,407,599			1,447,983		
20	389.3 Other Plant & Misc. Equipmen	-			-			-		
21	<b>TREATMENT AND DISPOSAL PLANT</b>									
22	353.4 Land & Land Rights	-			-			-		
23	354.4 Structures & Improvements	217,883			478,423	46%	220,075	1,889,785	46%	869,301
24	380.4 Treatment & Disposal Equipmen	3,224,213			3,240,077	46%	1,490,435	3,240,077	46%	1,490,435
25	381.4 Plant Sewers	(317,294)			(317,294)	46%	(145,955)	(317,294)	46%	(145,955)
26	382.4 Outfall Sewer Lines	-			-			-		
27	389.4 Other Plant & Misc. Equipmen	-			-			-		
28	<b>RECLAIMED WATER TREATMENT PLANT</b>									
29	353.5 Land & Land Rights	-			-			-		
30	354.5 Structures & Improvements	-			488,898			3,177,836		
31	355.5 Power Generation Equipmen	-			37,873			246,172		
32	371.5 Pumping Equipmen	-			-			-		
33	374.5 Reuse Distribution Revervoirs	-			141,205			917,831		
34	380.5 Treatment & Disposal Equipmen	-			-			-		
35	381.5 Plant Sewers	-			-			-		
36	389.5 Other Plant & Misc. Equipmen	-			-			-		
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>									
38	352.6 Franchises	-			-			-		
39	353.6 Land & Land Rights	-			-			-		
40	354.6 Structures & Improvements	-			-			-		
41	355.6 Power Generation Equipmen	-			-			-		
42	366.6 Reuse Services	132,029			132,029			132,029		
43	367.6 Reuse Meters & Meter Installations	372			2,544			14,490		
44	371.6 Pumping Equipmen	-			-			-		
45	375.6 Reuse Transmission & Distribution System	337,427			1,112,889			3,368,397		
46	389.6 Other Plant & Miscellaneous Equipmen	-			-			-		
47	<b>GENERAL PLANT</b>									
48	353.7 Land & Land Rights	(357)			(357)			(357)		
49	354.7 Structures & Improvements	5,482			5,482			5,482		
50	390.7 Office Furniture & Equipmen	713			713			713		
51	391.7 Transportation Equipmen	-			-			-		
52	392.7 Stores Equipmen	-			-			-		
53	393.7 Tools, Shop & Garage Equipmen	18,639			18,649			18,649		
54	394.7 Laboratory Equipmen	2,166			2,166			2,166		
55	395.7 Power Operated Equipmen	-			-			-		
56	396.7 Communication Equipmen	(620)			(620)			(620)		
57	397.7 Miscellaneous Equipmen	-			-			-		
58	398.7 Other Tangible Plan	232			232			232		
59										
60	<b>SUB-TOTAL</b>	8,448,738	N/A	N/A	10,200,898	N/A	1,564,555	17,593,961	N/A	2,213,781
61										
62	Allocation from Related Companies - Water -									
63	75.1048 %, Sewer 24.8952%									
64	353.7 Land & Land Rights	915			915			915		
65	354.7 Structures & Improvements	26,038			26,038			26,038		
66	390.7 Office Furniture & Equipmen	30,515			134,271			223,204		
67	381.7 Transportation Equipment	72,986			72,986			72,986		
68	393.7 Tools, Shop & Garage Equipment	202			202			202		
69	396.7 Communication Equipment	3,663			3,663			3,663		
70	398.7 Other Tangible Plant	39,821			39,821			39,821		
71	<b>ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING # 1</b>	6,467								
72	<b>SUB-TOTAL ALLOCATIONS</b>	180,607	N/A	N/A	277,896	N/A	0	366,829	N/A	0
73	<b>TOTAL</b>	8,629,345	N/A	N/A	10,478,794	N/A	1,564,555	17,960,790	N/A	2,213,781

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Year Ended: 06/30/07  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-6  
Page 2 of 4  
Preparer: John Hoy

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16a)	(16b)	(16c)	(17)	(18)	(19)	(20)
		Per Books Prior Year 6/30/06	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Col. 2 thru 14 Average	Total Adjustments to TY Average	Adjustments per PSC Staff Audit Finding #1	Adjustments per PSC Staff Audit Finding #3	Adjustments per PSC Staff Audit Finding #4	Adjusted Average	Allocation of General Plant to Water	Allocation of General Plant from Water	Total Sewer Adjusted Average
1	<b>INTANGIBLE PLANT</b>																						
2	351.1 Organization	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	-	-	-	-	8,968	-	-	8,968
3	352.1 Franchises	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>																						
6	353.2 Land & Land Rights	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	838,852	-	(784,994)	(22,000)	-	31,858	-	-	31,858
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,256	654,435	654,270	(54,404)	599,866	599,866	
9	361.2 Collection Sewers - Gravity	2,378,092	2,378,092	2,378,092	2,379,217	2,379,217	2,379,217	2,379,811	2,379,811	2,379,811	2,380,936	2,380,936	2,380,936	2,384,248	2,379,878	54,404	-	(150)	-	2,434,132	-	-	2,434,132
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers	369,458	369,458	369,458	370,427	370,427	370,427	370,802	371,031	371,031	371,031	371,031	371,031	371,031	370,511	-	-	-	-	370,511	-	-	370,511
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	<b>SYSTEM PUMPING PLANT</b>																						
16	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	1,381,061	1,382,140	1,383,906	1,384,156	1,387,281	1,387,281	1,419,570	1,420,708	1,424,413	1,424,850	1,428,821	1,428,821	1,431,588	1,406,507	(530)	-	(1,065)	(22,394)	1,382,518	-	-	1,382,518
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<b>TREATMENT AND DISPOSAL PLANT</b>																						
22	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	2,655,462	2,655,462	2,655,462	2,655,462	2,655,462	2,655,462	2,663,975	2,663,975	2,663,975	2,663,975	2,663,975	2,663,975	2,660,046	(2,421,801)	-	(20,362)	-	217,883	-	-	217,883	
24	380.4 Treatment & Disposal Equipment	500,301	504,121	504,121	505,647	507,111	507,786	511,389	514,604	515,730	516,553	525,733	528,642	528,996	513,132	2,738,113	682	-	(27,714)	3,224,213	-	-	3,224,213
25	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(317,294)	-	-	-	(317,294)	-	-	(317,294)
26	382.4 Outfall Sewer Lines	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	<b>RECLAIMED WATER TREATMENT PLANT</b>																						
29	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																						
38	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	-	-	-	-	132,029	-	-	132,029
43	367.6 Reuse Meters & Meter Installations	372	372	372	372	372	372	372	372	372	372	372	372	372	372	-	-	-	-	372	-	-	372
44	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System	337,278	337,278	337,278	337,278	337,278	337,278	337,278	337,340	337,340	337,340	337,622	337,622	337,997	337,427	-	-	-	-	337,427	-	-	337,427
46	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	<b>GENERAL PLANT</b>																						
48	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(357)	(357)
49	354.7 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(983)	-	-	-	738	5,727	5,482	
50	390.7 Office Furniture & Equipment	575	575	575	575	575	575	575	575	575	575	575	575	575	575	-	-	-	-	575	(432)	570	713
51	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment	5,504	5,504	5,504	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,538	(2,663)	-	-	-	2,875	(2,159)	17,923	18,639
54	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,166	2,166
55	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(620)	(620)
56	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232	232
59																							
60	<b>SUB-TOTAL</b>	9,262,207	9,267,106	9,268,871	9,272,785	9,277,374	9,278,029	9,323,485	9,328,067	9,332,898	9,335,564	9,348,715	9,351,624	9,358,611	9,308,105	(5,158)	(784,312)	(43,577)	(50,108)	8,424,950	(1,853)	25,641	8,448,738
61																							
62	Allocation from Related Companies - Water -																						

Schedule of Wastewater Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-6  
Page 3 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Projected 6/30/08  
Historic [ ] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Line	(1) Account No. and Name	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year	Adj.	Adjusted	2007	2007	2007	2007	2007	2007	2008	2008	2008	2008	2008	2008
No.	Account No. and Name	06/30/07	to Prior Year	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Average
1	<b>INTANGIBLE PLANT</b>															
2	351.1 Organization	8,968	-	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968
3	352.1 Franchises	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>															
6	353.2 Land & Land Rights	838,852	(806,994)	31,858	31,858	31,858	31,858	31,858	31,858	31,858	31,858	31,858	31,858	31,858	31,858	31,858
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	654,435	(54,404)	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031	600,031
9	361.2 Collection Sewers - Gravity	2,384,248	54,254	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502	2,438,502
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers	371,031	-	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031	371,031
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	<b>SYSTEM PUMPING PLANT</b>															
16	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	1,431,588	(23,989)	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599	1,407,599
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<b>TREATMENT AND DISPOSAL PLANT</b>															
22	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	2,663,975	(2,442,163)	221,811	221,811	221,811	221,811	221,811	221,811	221,811	221,811	221,811	221,811	1,889,785	1,889,785	478,423
24	380.4 Treatment & Disposal Equipment	528,996	-	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077	3,240,077
25	381.4 Plant Sewers	-	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)	(317,294)
26	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
28	<b>RECLAIMED WATER TREATMENT PLANT</b>															
29	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	3,177,836	488,898
31	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	246,172	246,172	37,873
32	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	917,831	917,831	141,205
34	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>															
38	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services	132,029	-	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029	132,029
43	367.6 Reuse Meters & Meter Installations	372	-	372	372	372	372	372	372	372	372	372	372	14,490	14,490	2,544
44	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System	337,997	-	337,997	337,997	337,997	337,997	337,997	337,997	337,997	337,997	2,344,397	2,344,397	3,368,397	3,368,397	1,112,889
46	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	<b>GENERAL PLANT</b>															
48	353.7 Land & Land Rights	-	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)
49	354.7 Structures & Improvements	-	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482	5,482
50	390.7 Office Furniture & Equipment	575	138	713	713	713	713	713	713	713	713	713	713	713	713	713
51	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment	5,548	13,101	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649	18,649
54	394.7 Laboratory Equipment	-	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166
55	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	396.7 Communication Equipment	-	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)
57	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant	-	232	232	232	232	232	232	232	232	232	232	232	232	232	232
59																
60	<b>SUB-TOTAL</b>	<b>9,358,611</b>	<b>(859,367)</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>8,499,244</b>	<b>10,505,644</b>	<b>10,505,644</b>	<b>17,553,575</b>	<b>17,553,575</b>	<b>10,200,898</b>
61																
62	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%															
63	353.7 Land & Land Rights	-	915	915	915	915	915	915	915	915	915	915	915	915	915	915
64	354.7 Structures & Improvements	-	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038	26,038
65	390.7 Office Furniture & Equipment	-	30,515	30,515	30,515	30,515	30,515	30,515	30,515	30,515	30,515	223,204	223,204	223,204	223,204	134,271
66	381.7 Transportation Equipment	-	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986	72,986
67	393.7 Tools, Shop & Garage Equipment	-	202	202	202	202	202	202	202	202	202	202	202	202	202	202
68	396.7 Communication Equipment	-	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663	3,663
69	398.7 Other Tangible Plant	-	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821	39,821
70	<b>SUB-TOTAL ALLOCATIONS</b>	<b>0</b>	<b>174,140</b>	<b>174,140</b>	<b>174,140</b>	<b>174,140</b>	<b>174,140</b>	<b>174,140</b>	<b>174,140</b>	<b>174,140</b>	<b>366,829</b>	<b>366,829</b>	<b>366,829</b>	<b>366,829</b>	<b>366,829</b>	<b>277,896</b>
71																
72	<b>TOTAL</b>	<b>9,358,611</b>	<b>(685,227)</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>8,673,384</b>	<b>10,872,473</b>	<b>10,872,473</b>	<b>17,920,404</b>	<b>17,920,404</b>	<b>10,478,794</b>









## Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission  
 REVISIONS PER SELECTED AUDIT FINDINGS  
 Schedule: A-7  
 Page 1 of 1  
 Preparer: John Hoy

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 &amp; 6/30/09

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08		(7) Projected Test Year 6/30/09	
		(2) Average Balance	(3) Utility Adjustments	(4) Adjusted Balance	(5) Utility Adjustments	(6) Adjusted Balance	(7) Utility Adjustments	(8) Adjusted Balance
1	WATER							
2								
3	Plant in Service			-				
4								
5	Land							
6								
7	Accumulated Depreciation							
8								
9	CIAC							
10								
11	Accumulated Amortization of CIAC							
12								
13	Advances for Construction							
14								
15	Other (Explain)			-				
16								
17								
18	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19								
20								
21	WASTEWATER							
22								
23	Plant in Service				1,564,555	1,564,555	2,213,781	2,213,781
24								
25	Land							
26								
27	Accumulated Depreciation				(490,721)	(490,721)	(588,065)	(588,065)
28								
29	CIAC				(207,761)	(207,761)	(207,761)	(207,761)
30								
31	Accumulated Amortization of CIAC				32,792	32,792	40,016	40,016
32								
33	Advances for Construction							
34								
35	Other (Explain)							
36								
37								
38	Total	N/A	N/A	-	898,865	898,865	1,457,971	1,457,971

Supporting Schedules: A-3, A-5, A-6, A-9, A-10, A-14, A-16

Recap Schedules: A-1, A-2

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-9  
Page 1 of 4  
Preparer: John Hoy  
Recap Schedules: A-1, A-8

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09  
Historic [X] Projected [X]

Explanation: Provide Average Water Accumulated  
Depreciation and Average Non-Used and Useful  
Calculation

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07		(5) Intermediate Year 6/30/08		(8) Projected Year 6/30/09	
		(3) Adjusted Average Bal.	(4) Non-Used & Useful % Amount	(6) Adjusted Average Bal.	(7) Non-Used & Useful % Amount	(9) Adjusted Average Bal.	(10) Non-Used & Useful % Amount
1	INTANGIBLE PLANT						
2	301.1 Organization	12,010	-	12,350	-	13,030	-
3	302.1 Franchises	-	-	279	-	837	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights	-	-	-	-	-	-
7	304.2 Structures & Improvements	8,191	-	10,276	-	13,356	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-
10	307.2 Wells & Springs	277,870	-	358,859	-	434,744	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-
12	309.2 Supply Mains	11,098	-	11,657	-	13,736	-
13	310.2 Power Generation Equipment	20,614	-	21,804	-	25,002	-
14	311.2 Pumping Equipment	4,124	-	24,527	-	52,421	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	-	-	-	-	-	-
18	304.3 Structures & Improvements	212,662	-	328,688	-	491,355	-
19	310.3 Power Generation Equipment	-	-	4,057	-	22,327	-
20	311.3 Pumping Equipment - WTP	-	-	2,591	-	13,101	-
21	320.3 Water Treatment Equipment	97,609	-	124,663	-	201,943	-
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT						
24	303.4 Land & Land Rights	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	324,309	-	406,338	-	497,605	-
27	331.4 Transm. & Distribution Mains	1,401,292	-	1,720,220	-	2,044,949	-
28	333.4 Services	237,854	-	280,847	-	324,554	-
29	334.4 Meters & Meter Installations	105,127	-	123,668	-	142,484	-
30	335.4 Hydrants	65,738	-	81,407	-	97,307	-
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-
32	GENERAL PLANT						
33	303.5 Land & Land Rights	-	-	-	-	-	-
34	304.5 Structures & Improvements	1,103	-	1,533	-	1,947	-
35	340.5 Office Furniture & Equipment	1,720	-	1,896	-	2,060	-
36	341.5 Transportation Equipment	-	-	(13,322)	-	(16,151)	-
37	342.5 Stores Equipment	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	10,478	-	14,819	-	18,696	-
39	344.5 Laboratory Equipment	(517)	-	58	-	493	-
40	345.5 Power Operated Equipment	-	-	-	-	-	-
41	346.5 Communication Equipment	19	-	(51)	-	(238)	-
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-
43	348.5 Other Tangible Plant	-	-	35	-	105	-
44	ADJUSTMENT PER 2008 AUDIT FINDING #1	4,293	-	4,293	-	4,293	-
45	SUB-TOTAL	2,795,594	N/A	3,521,492	N/A	4,399,956	N/A
46							
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%						
48	303.5 Land & Land Rights	-	-	-	-	0	-
49	304.5 Structures & Improvements	34,499	-	36,482	-	40,449	-
50	340.5 Office Furniture & Equipment	59,035	-	73,871	-	124,659	-
51	341.5 Transportation Equipment	104,408	-	131,726	-	186,361	-
52	343.5 Tools, Shop & Garage Equipment	587	-	606	-	644	-
53	346.5 Communication Equipment	10,186	-	11,263	-	13,416	-
54	348.5 Other Tangible Plant	32,940	-	42,798	-	62,514	-
55	ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING # 1	70,267	-	-	-	-	-
56	SUB-TOTAL ALLOCATIONS	311,922	N/A	296,746	N/A	428,043	N/A
57							
58	TOTAL	3,107,516	N/A	3,818,238	N/A	4,827,999	N/A

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-9  
Page 2 Of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Year Ended: 06/30/07  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16) Addt'l	(16b) Addt'l	(16c) Addt'l	(17)	(18)	(19)	(20)
		Per Books Prior Year 6/30/06	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Col. 2 thru 14 Average	Total Adjustments to TY Average	Adjustments per PSC Staff Audit Finding #1	Adjustments per PSC Staff Audit Finding #3	Adjustments per PSC Staff Audit Finding #4	Adjusted Average	Allocation of General Plant to Sewer	Allocation of General Plant from Sewer	Total Water Adjusted Average
1	<b>INTANGIBLE PLANT</b>																						
2	301.1 Organization	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	15,459	(3,449)				12,010			12,010
3	302.1 Franchises																						
4	339.1 Other Plant & Misc. Equipment																						
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>																						
6	303.2 Land & Land Rights																						
7	304.2 Structures & Improvements	6,077	6,342	6,607	6,872	7,169	7,466	7,768	5,721	6,028	6,335	6,641	6,948	7,255	6,710	1,481				8,191			8,191
8	305.2 Collect. & Impound. Reservoirs																						
9	306.2 Lake, River & Other Intakes																						
10	307.2 Wells & Springs	244,118	248,025	251,933	255,840	259,747	263,655	285,576	292,058	298,539	305,021	311,503	317,984	324,466	281,420	(1,768)		(1,782)		277,870			277,870
11	308.2 Infiltration Galleries & Tunnels																						
12	309.2 Supply Mains															11,098				11,098			11,098
13	310.2 Power Generation Equipment															20,614				20,614			20,614
14	311.2 Pumping Equipment	35,306	12,303	14,630	12,376	11,225	13,050	15,408	17,766	20,125	22,292	24,679	27,069	29,461	19,668	(6,979)		(3,251)	(5,314)	4,124			4,124
15	339.2 Other Plant & Misc. Equipment																						
16	<b>WATER TREATMENT PLANT</b>																						
17	303.3 Land & Land Rights																						
18	304.3 Structures & Improvements	172,968	175,476	177,986	180,506	183,025	185,545	225,709	233,078	240,447	247,816	255,190	262,563	269,954	216,174	(2,090)		(1,422)		212,662			212,662
	310.3 Power Generation Equipment																						
	311.3 Pumping Equipment - WTP																						
19	320.3 Water Treatment Equipment	93,127	94,136	94,828	95,548	94,384	95,408	96,432	97,461	98,489	98,995	99,561	100,596	101,633	96,969	1,283		(643)		97,609			97,609
20	339.3 Other Plant & Misc. Equipment																						
21	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																						
22	303.4 Land & Land Rights																						
23	304.4 Structures & Improvements																						
24	330.4 Distr. Reservoirs & Standpipes	288,908	295,557	301,621	308,270	314,920	321,569	328,620	335,322	341,717	348,094	354,803	361,518	368,243	328,397	(3,016)		(146)	(926)	324,309			324,309
25	331.4 Transm. & Distribution Mains	1,266,709	1,288,337	1,309,965	1,331,609	1,351,897	1,373,542	1,423,974	1,450,184	1,474,806	1,501,004	1,525,905	1,552,111	1,578,365	1,417,570	(3,653)		(10,163)	(2,461)	1,401,292			1,401,292
26	333.4 Services	218,596	222,124	225,654	229,197	230,872	234,426	238,060	241,449	245,099	248,766	252,436	256,115	259,800	238,661	(636)			(171)	237,854			237,854
27	334.4 Meters & Meter Installations	96,572	98,038	99,504	100,986	102,470	103,954	105,439	106,941	108,458	109,978	111,512	113,061	114,637	105,504	(377)				105,127			105,127
28	335.4 Hydrants	57,872	59,108	60,344	61,580	62,816	64,051	65,350	66,648	67,946	69,244	70,543	71,841	73,141	65,422	316				65,738			65,738
29	339.4 Other Plant & Misc. Equipment																						
30	<b>GENERAL PLANT</b>																						
31	303.5 Land & Land Rights																						
32	304.5 Structures & Improvements	2,312	2,350	2,387	2,424	2,461	2,499	2,536	2,573	2,610	2,648	2,685	2,722	2,759	2,536	(371)				2,165	(539)	(523)	1,103
33	340.5 Office Furniture & Equipment	1,310	1,335	1,361	1,388	1,414	1,440	1,467	1,493	1,491	1,503	1,515	1,527	1,539	1,445	538				1,983	(494)	231	1,720
34	341.5 Transportation Equipment	154,793													11,907	(11,907)							
35	342.5 Stores Equipment																						
36	343.5 Tools, Shop & Garage Equipment	13,606	13,978	14,360	14,425	14,810	15,195	15,585	15,995	16,407	16,822	17,251	17,682	18,112	15,710	(3,235)				12,475	(3,106)	1,109	10,478
37	344.5 Laboratory Equipment	(1,625)	(1,566)	(1,506)	(1,447)	(1,387)	(1,328)	(1,269)	(1,209)	(1,150)	(1,090)	(1,031)	(972)	(912)	(1,269)	580				(689)	172	-	(517)
38	345.5 Power Operated Equipment																						
39	346.5 Communication Equipment	379	383	387	391	395	398	402	406	410	414	418	421	425	402	(377)				25	(6)	-	19
40	347.5 Miscellaneous Equipment																						
41	348.5 Other Tangible Plant																						
42	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>																4,293			4,293			4,293
43	<b>SUB-TOTAL</b>	2,666,488	2,531,384	2,575,520	2,615,424	2,651,676	2,696,329	2,826,517	2,881,344	2,936,882	2,993,300	3,049,069	3,106,646	3,164,336	2,822,685	(1,948)	4,293	(17,407)	(8,872)	2,798,750	(3,973)	817	2,795,594
44																							
45	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%																						
46	303.5 Land & Land Rights																						
47	304.5 Structures & Improvements	47,125	-	-	47,401	-	-	-	-	-	50,916	-	-	51,464	15,147	30,787				45,934	(11,435)	-	34,499
48	340.5 Office Furniture & Equipment	127,401	-	-	115,963	-	-	17,743	17,743	17,743	143,857	17,743	17,743	146,069	47,847	30,757				78,604	(19,569)	-	59,035
49	341.5 Transportation Equipment	-	-	-	192,903	192,903	192,903	355,126	355,126	355,126	281,281	-	-	275,165	169,272	(30,255)				139,017	(34,609)	-	104,408
	343.5 Tools, Shop & Garage Equipment														782					782	(195)	-	587
50	346.5 Communication Equipment	13,883	-	-	13,997	-	-	-	-	-	15,051	-	-	15,012	4,457	9,105				13,562	(3,376)	-	10,186
51	348.5 Other Tangible Plant							44,846	44,846	44,846	44,846	44,846	44,846	44,846	24,148	19,711				43,859	(10,919)	-	32,940
52	<b>ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING # 1</b>																						70,267
53	<b>SUB-TOTAL ALLOCATIONS</b>	188,408	-	-	370,264	192,903	192,903	417,715	417,715	417,715	535,951	62,589	62,589	532,556	260,871	60,887				321,758	(80,103)	-	311,922
54																							
55	<b>TOTAL</b>	2,854,897	2,531,384	2,575,520	2,985,688	2,844,579	2,889,232	3,244,231	3,299,058	3,354,596	3,529,251	3,111,658	3,169,235	3,696,892	3,083,556	58,939	4,293	(17,407)	(8,872)	3,120,508	(84,076)	817	3,107,516

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-9  
Page 3 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Projected 6/30/08  
Historic [ Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/07	(3) Adjustments to Prior Year	(4) Adjusted Prior Year	(5) Jul	(6) Aug	(7) Sept	(8) Oct	(9) Nov	(10) Dec	(11) Jan	(12) Feb	(13) Mar	(14) Apr	(15) May	(16) Jun	(17) Average Col. 2 thru 14
1	<b>INTANGIBLE PLANT</b>																
2	301.1 Organization (See note 2.)	15,459	(3,449)	12,010	12,066	12,123	12,180	12,236	12,293	12,350	12,406	12,463	12,520	12,576	12,633	12,690	12,350
3	302.1 Franchises	-	-	-	47	93	140	186	233	279	326	372	419	465	512	558	279
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>																
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	7,255	1,481	8,736	8,992	9,249	9,506	9,762	10,019	10,276	10,533	10,789	11,046	11,303	11,559	11,816	10,276
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	324,466	(3,550)	320,916	327,240	333,564	339,888	346,211	352,535	358,859	365,183	371,506	377,830	384,154	390,478	396,801	358,859
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	11,098	11,098	11,191	11,284	11,377	11,471	11,564	11,657	11,750	11,843	11,936	12,030	12,123	12,216	11,657
13	310.2 Power Generation Equipment	20,614	20,614	20,782	20,949	21,117	21,284	21,452	21,619	21,787	21,954	22,121	22,288	22,455	22,622	22,789	21,954
14	311.2 Pumping Equipment	29,461	(15,544)	13,917	15,476	17,035	18,593	20,152	21,711	23,269	24,828	26,387	27,945	29,504	31,062	32,621	24,828
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>																
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	269,954	(3,512)	266,442	273,721	281,000	288,280	295,559	302,839	310,118	317,397	324,676	331,955	339,234	346,513	353,792	310,118
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	962	2,420	4,079	5,738	7,397	9,056	10,714	12,373	4,057
20	311.3 Pumping Equipment - WTP	-	-	-	-	-	-	-	936	1,872	2,807	3,743	4,679	5,615	6,550	7,486	2,591
21	320.3 Water Treatment Equipment	101,633	640	102,273	103,369	104,466	105,563	106,660	113,466	120,272	127,078	133,884	140,689	147,495	154,301	161,107	124,663
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	368,243	(4,088)	364,155	370,684	377,212	383,740	390,269	397,824	405,458	413,091	420,724	428,358	435,991	443,625	451,258	406,338
27	331.4 Transm. & Distribution Mains	1,578,365	(16,278)	1,562,087	1,587,746	1,613,405	1,639,064	1,664,723	1,690,382	1,716,041	1,741,700	1,767,359	1,793,018	1,818,677	1,844,336	1,869,995	1,720,220
28	333.4 Services	259,800	(807)	258,993	262,635	266,277	269,920	273,562	277,204	280,847	284,489	288,131	291,774	295,416	299,058	302,700	280,847
29	334.4 Meters & Meter Installations	114,637	(377)	114,260	115,828	117,396	118,964	120,532	122,100	123,668	125,236	126,804	128,372	129,940	131,508	133,076	123,668
30	335.4 Hydrants	73,141	316	73,457	74,782	76,107	77,432	78,757	80,082	81,407	82,732	84,057	85,382	86,707	88,032	89,357	81,407
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	<b>GENERAL PLANT</b>																
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	2,759	(1,433)	1,326	1,361	1,395	1,430	1,464	1,499	1,533	1,568	1,602	1,637	1,671	1,705	1,740	1,533
35	340.5 Office Furniture & Equipment	1,539	275	1,814	1,828	1,841	1,855	1,869	1,882	1,896	1,910	1,923	1,937	1,950	1,964	1,978	1,896
36	341.5 Transportation Equipment	-	(11,907)	(11,907)	(12,143)	(12,379)	(12,614)	(12,850)	(13,086)	(13,322)	(13,557)	(13,793)	(14,029)	(14,265)	(14,500)	(14,736)	(13,322)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	18,112	(5,232)	12,880	13,203	13,526	13,850	14,173	14,496	14,819	15,142	15,465	15,788	16,111	16,435	16,758	14,819
39	344.5 Laboratory Equipment	(912)	752	(160)	(124)	(88)	(51)	(15)	21	58	94	130	166	203	239	275	58
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	425	(383)	42	27	11	(5)	(20)	(36)	(51)	(67)	(83)	(98)	(114)	(129)	(145)	(51)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	-	-	-	6	12	17	23	29	35	41	47	52	58	64	70	35
44	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>	-	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293
45	<b>SUB-TOTAL</b>	3,164,336	(27,091)	3,137,246	3,193,010	3,248,774	3,304,538	3,360,302	3,416,066	3,471,830	3,527,594	3,583,358	3,639,122	3,694,886	3,750,650	3,806,414	3,521,492
1	Allocation from Related Companies - Water - 75.1048 % , Sewer 24.8952%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	304.5 Structures & Improvements	34,499	34,499	34,830	35,160	35,491	35,821	36,152	36,482	36,813	37,143	37,474	37,804	38,135	38,465	38,796	36,482
4	340.5 Office Furniture & Equipment	59,035	59,035	60,348	61,662	62,975	64,288	65,602	66,915	68,228	69,541	70,854	72,167	73,480	74,793	76,106	68,228
5	341.5 Transportation Equipment	104,408	104,408	108,961	113,514	118,067	122,620	127,173	131,726	136,279	140,831	145,384	149,937	154,490	159,043	163,596	136,279
6	343.5 Tools, Shop & Garage Equipment	587	587	590	593	597	600	603	606	609	612	616	619	622	625	628	606
7	346.5 Communication Equipment	10,186	10,186	10,365	10,545	10,724	10,904	11,083	11,263	11,442	11,622	11,801	11,981	12,160	12,339	12,518	11,263
8	348.5 Other Tangible Plant	32,940	32,940	34,583	36,226	37,869	39,512	41,155	42,798	44,441	46,084	47,727	49,370	51,013	52,656	54,299	42,798
9		70,267															
10	<b>SUB-TOTAL ALLOCATIONS</b>	-	241,655	241,655	249,677	257,700	265,722	273,745	281,767	289,789	297,811	305,833	313,855	321,877	329,899	337,921	289,789
11																	
12	<b>TOTAL</b>	3,164,336	214,564	3,378,901	3,442,687	3,506,474	3,570,263	3,634,052	3,697,841	3,761,630	3,825,419	3,889,208	3,952,997	4,016,786	4,080,575	4,144,364	3,811,284



Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-9  
Page 4 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Projected 6/30/09  
Historic [ ] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col. 2 thru 14 Average
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization (See note 2.)	12,690	12,746	12,803	12,860	12,916	12,973	13,030	13,086	13,143	13,200	13,257	13,313	13,370	13,030
3	302.1 Franchises	558	605	651	698	744	791	837	884	930	977	1,023	1,070	1,116	837
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	11,816	12,073	12,329	12,586	12,843	13,099	13,356	13,613	13,869	14,126	14,383	14,639	14,896	13,356
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	396,801	403,125	409,449	415,773	422,097	428,420	434,744	441,068	447,392	453,715	460,039	466,363	472,687	434,744
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	12,216	12,309	12,402	12,495	12,588	12,682	12,775	13,463	14,151	14,840	15,528	16,217	16,905	13,736
13	310.2 Power Generation Equipment	23,311	23,593	23,875	24,157	24,439	24,720	25,002	25,284	25,566	25,848	26,130	26,412	26,694	25,002
14	311.2 Pumping Equipment	36,707	38,849	40,991	43,134	45,276	47,418	49,560	53,473	57,386	61,299	65,213	69,126	73,039	52,421
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	407,442	421,428	435,413	449,399	463,384	477,369	491,355	505,340	519,326	533,311	547,296	561,282	575,267	491,355
19	310.3 Power Generation Equipment	12,373	14,032	15,691	17,350	19,009	20,668	22,327	23,986	25,645	27,304	28,963	30,622	32,281	22,327
20	311.3 Pumping Equipment - WTP	7,486	8,422	9,358	10,293	11,229	12,165	13,101	14,036	14,972	15,908	16,844	17,779	18,715	13,101
21	320.3 Water Treatment Equipment	161,107	167,913	174,719	181,525	188,331	195,137	201,943	208,749	215,555	222,361	229,167	235,973	242,779	201,943
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	451,258	458,892	466,525	474,158	481,792	489,425	497,059	505,030	513,001	520,973	528,944	536,915	544,886	497,059
27	331.4 Transm. & Distribution Mains	1,881,906	1,909,080	1,936,254	1,963,428	1,990,601	2,017,775	2,044,949	2,072,123	2,099,297	2,126,470	2,153,644	2,180,818	2,207,992	2,044,949
28	333.4 Services	302,700	306,343	309,985	313,627	317,270	320,912	324,554	328,197	331,839	335,481	339,123	342,766	346,408	324,554
29	334.4 Meters & Meter Installations	133,076	134,644	136,212	137,780	139,348	140,916	142,484	144,052	145,620	147,188	148,756	150,324	151,892	142,484
30	335.4 Hydrants	89,357	90,682	92,007	93,332	94,657	95,982	97,307	98,632	99,957	101,282	102,607	103,932	105,257	97,307
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	<b>GENERAL PLANT</b>														
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	1,740	1,774	1,809	1,843	1,878	1,912	1,947	1,981	2,016	2,050	2,085	2,119	2,153	1,947
35	340.5 Office Furniture & Equipment	1,978	1,991	2,005	2,019	2,032	2,046	2,060	2,073	2,087	2,100	2,114	2,128	2,141	2,060
36	341.5 Transportation Equipment	(14,736)	(14,972)	(15,208)	(15,443)	(15,679)	(15,915)	(16,151)	(16,386)	(16,622)	(16,858)	(17,094)	(17,329)	(17,565)	(16,151)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	16,758	17,081	17,404	17,727	18,050	18,373	18,696	19,020	19,343	19,666	19,989	20,312	20,635	18,696
39	344.5 Laboratory Equipment	275	312	348	384	421	457	493	529	566	602	638	675	711	493
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	(145)	(160)	(176)	(192)	(207)	(223)	(238)	(254)	(270)	(285)	(301)	(316)	(332)	(238)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	70	76	82	87	93	99	105	111	117	122	128	134	140	105
44	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293
45	<b>SUB-TOTAL</b>	3,951,039	4,025,130	4,099,222	4,173,314	4,247,405	4,321,497	4,395,588	4,472,384	4,549,179	4,625,975	4,702,770	4,779,566	4,856,361	4,399,956
46															
47	Allocation from Related Companies - Water - 75.1048 % %, Sewer 24.8952%														
48	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	304.5 Structures & Improvements	38,465	38,795.89	39,126.42	39,456.95	39,787.48	40,118.01	40,448.54	40,779.07	41,109.60	41,440.13	41,770.66	42,101.19	42,431.72	40,449
50	340.5 Office Furniture & Equipment	97,402	101,944.50	106,487.35	111,030.20	115,573.05	120,115.90	124,658.75	129,201.60	133,744.45	138,287.30	142,830.15	147,373.00	151,915.85	124,659
51	341.5 Transportation Equipment	159,043	163,596.09	168,149.02	172,701.95	177,254.88	181,807.81	186,360.74	190,913.67	195,466.60	200,019.53	204,572.46	209,125.39	213,678.32	186,361
52	343.5 Tools, Shop & Garage Equipment	625	628.34	631.52	634.70	637.88	641.06	644.24	647.42	650.60	653.78	656.96	660.14	663.32	644
53	346.5 Communication Equipment	12,339	12,518.85	12,698.30	12,877.75	13,057.20	13,236.65	13,416.10	13,595.55	13,775.00	13,954.45	14,133.90	14,313.35	14,492.80	13,416
54	348.5 Other Tangible Plant	52,656	54,298.74	55,941.72	57,584.70	59,227.68	60,870.66	62,513.64	64,156.62	65,799.60	67,442.58	69,085.56	70,728.54	72,371.52	62,514
55															
56	<b>SUB-TOTAL ALLOCATIONS</b>	360,530	371,782	383,034	394,286	405,538	416,790	428,042	439,294	450,546	461,798	473,050	484,302	495,554	428,043
57															
58	<b>TOTAL</b>	4,311,569	4,396,913	4,482,256	4,567,600	4,652,943	4,738,287	4,823,630	4,911,678	4,999,725	5,087,772	5,175,820	5,263,867	5,351,915	4,827,999

**LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)**

Line No.	(1) Account No. and Name	PSC Monthly Rate	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			2008 Jul	2008 Aug	2008 Sept	2008 Oct	2008 Nov	2008 Dec	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	LUSI TOTAL	Allocated Depreciation	Total Depreciation Expense
1	<b>INTANGIBLE PLANT</b>																
2	301.1 Organization	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	680.16		680.16
3	302.1 Franchises	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24		558.24
4	339.1 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-		-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>																
6	303.2 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	304.2 Structures & Improvements	0.002604167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04		3,080.04
8	305.2 Collect. & Impound. Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-	-		-
9	306.2 Lake, River & Other Intakes		-	-	-	-	-	-	-	-	-	-	-	-	-		-
10	307.2 Wells & Springs	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24		75,885.24
11	308.2 Infiltration Galleries & Tunnels		-	-	-	-	-	-	-	-	-	-	-	-	-		-
12	309.2 Supply Mains	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	688.38	688.38	688.38	688.38	688.38	688.38	4,689.18		4,689.18
13	310.2 Power Generation Equipment	0.004166667	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	3,382.92		3,382.92
14	311.2 Pumping Equipment	0.004166667	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	36,331.80		36,331.80
15	339.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	<b>WATER TREATMENT PLANT</b>																
17	303.3 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-
18	304.3 Structures & Improvements	0.002604167	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	167,824.80		167,824.80
19	310.3 Power Generation Equipment	0.004166667	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	19,907.28		19,907.28
20	311.3 Pumping Equipment - WTP	0.004166667	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	11,229.00		11,229.00
21	320.3 Water Treatment Equipment	0.003787879	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	81,671.76		81,671.76
22	339.3 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>																
24	303.4 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-
25	304.4 Structures & Improvements	0.002604167	-	-	-	-	-	-	-	-	-	-	-	-	-		-
26	330.4 Distr. Reservoirs & Standpipes	0.002252252	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	93,628.32		93,628.32
27	331.4 Transm. & Distribution Mains	0.001937984	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	326,085.60		326,085.60
28	333.4 Services	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60		43,707.60
29	334.4 Meters & Meter Installations	0.004166667	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00		18,816.00
30	335.4 Hydrants	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24		15,900.24
31	339.4 Other Plant & Misc. Equipment	0.003333333	-	-	-	-	-	-	-	-	-	-	-	-	-		-
32	<b>GENERAL PLANT</b>																
33	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-
34	304.5 Structures & Improvements	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	3,966.36	4,379.88
35	340.5 Office Furniture & Equipment	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.56	54,514.20	54,677.76
36	341.5 Transportation Equipment	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,829.00)	54,635.16	51,806.16
37	342.5 Stores Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-
38	343.5 Tools, Shop & Garage Equipment	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.56	38.16	3,915.72
39	344.5 Laboratory Equipment	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.48		435.48
40	345.5 Power Operated Equipment	0.006944444	-	-	-	-	-	-	-	-	-	-	-	-	-		-
41	346.5 Communication Equipment	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.08)	2,153.40	1,966.32
42	347.5 Miscellaneous Equipment	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	-		-
43	348.5 Other Tangible Plant	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.96	19,715.76	19,785.72
44	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1*</b>	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-		-
45	<b>SUB-TOTAL</b>		74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	905,322.18	135,023.04	1,040,345.22
46																	
47	Allocation from Related Companies - Water - 75.1048 % - Sewer 24.8952%																
48	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-		-
49	304.5 Structures & Improvements	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,966.36	(3,966.36)	-
50	340.5 Office Furniture & Equipment	0.005555556	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	54,514.20	(54,514.20)	-
51	341.5 Transportation Equipment	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,635.16	(54,635.16)	-
52	343.5 Tools, Shop & Garage Equipment	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.16	(38.16)	-
53	346.5 Communication Equipment	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.40	(2,153.40)	-
54	348.5 Other Tangible Plant	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.76	(19,715.76)	-
55																	
56	<b>SUB-TOTAL ALLOCATIONS</b>		11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	135,023.04	(135,023.04)	-
57																	
58	<b>TOTAL</b>		85,343	85,343	85,343	85,343	85,343	85,343	88,047	88,047	88,047	88,047	88,047	88,047	1,040,345	0	1,040,345
59																	

\* There is no need to adjust Depreciation Expense because depreciation expense is calculated based on plant balances. The audit adjustments to UPIS is reflected in each individual plant account balance as warranted.

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balances

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDING  
Schedule: A-10  
Page 1 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Historic [X] Projected [X]

Explanation: Provide Average Wastewater Accumulated  
Depreciation and Average Non-Used and Useful Calculation

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		(3) Adjusted Average Bal.	(4) Non-Used & Useful %	(4) Amount	(5) Adjusted Average Bal.	(6) Non-Used & Useful %	(6) Amount	(8) Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Amount
1	<b>INTANGIBLE PLANT</b>									
2	351.1 Organization	1,567	-	-	1,679	-	-	1,903	-	-
3	352.1 Franchises	67	-	-	90	-	-	90	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>									
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	178,121	-	-	198,788	-	-	218,789	-	-
9	361.2 Collection Sewers - Gravity	371,348	-	-	427,379	-	-	481,567	-	-
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers	32,309	-	-	43,365	-	-	53,129	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
15	<b>SYSTEM PUMPING PLANT</b>									
16	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	257,925	-	-	322,480	-	-	401,241	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
21	<b>TREATMENT AND DISPOSAL PLANT</b>									
22	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	422,458	-	-	468,484	46%	215,503	509,163	46%	234,215
24	380.4 Treatment & Disposal Equipment	857,842	-	-	950,841	46%	437,387	1,130,845	46%	520,189
25	381.4 Plant Sewers	(105,843)	-	-	(110,376)	46%	(50,773)	(119,441)	46%	(54,943)
26	382.4 Outfall Sewer Lines	(11,578)	-	-	(11,299)	46%	(5,198)	(11,299)	46%	(5,198)
27	389.4 Other Plant & Misc. Equipment	(230,865)	-	-	(230,865)	46%	(106,198)	(230,865)	46%	(106,198)
28	<b>RECLAIMED WATER TREATMENT PLANT</b>									
29	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	1,910	-	-	66,205	-	-
31	355.5 Power Generation Equipment	-	-	-	237	-	-	8,206	-	-
32	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs	-	-	-	477	-	-	16,538	-	-
34	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>									
38	352.6 Franchises	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services	8,230	-	-	11,531	-	-	14,832	-	-
43	367.6 Reuse Meters & Meter Installations	74	-	-	107	-	-	582	-	-
44	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System	20,498	-	-	31,807	-	-	90,978	-	-
46	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	<b>GENERAL PLANT</b>									
48	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-
49	354.7 Structures & Improvements	365	-	-	434	-	-	571	-	-
50	390.7 Office Furniture & Equipment	570	-	-	613	-	-	661	-	-
51	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-
52	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment	3,473	-	-	4,164	-	-	5,330	-	-
54	394.7 Laboratory Equipment	(172)	-	-	(100)	-	-	45	-	-
55	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-
56	396.7 Communication Equipment	6	-	-	(25)	-	-	(87)	-	-
57	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant	-	-	-	12	-	-	35	-	-
59	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>	(107,363)	-	-	(107,363)	-	-	(107,363)	-	-
60	<b>SUB-TOTAL</b>	1,699,031	0	0	2,004,370		490,721	2,531,655		588,065
61										
62	Allocation from Related Companies - Water -									
63	75.1048 %, Sewer 24.8952%									
64	353.7 Land & Land Rights	-	-	-	0	-	-	0	-	-
65	354.7 Structures & Improvements	11,435	-	-	11,761	-	-	12,412	-	-
66	390.7 Office Furniture & Equipment	19,569	-	-	22,892	-	-	36,537	-	-
67	381.7 Transportation Equipment	34,609	-	-	40,691	-	-	52,855	-	-
68	393.7 Tools, Shop & Garage Equipment	195	-	-	201	-	-	214	-	-
69	396.7 Communication Equipment	3,376	-	-	3,559	-	-	3,926	-	-
70	398.7 Other Tangible Plant	10,919	-	-	12,910	-	-	16,892	-	-
71	<b>ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING #1</b>	23,291	-	-		-			-	
72	<b>SUB-TOTAL ALLOCATIONS</b>	103,394	0	0	92,014		0	122,836		0
73	<b>TOTAL</b>	1,802,425	0	0	2,096,384		490,721	2,654,491		588,065



Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-10  
Page 2 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

Schedule Year Ended: 06/30/07

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16a) Add'l	(16b) Add'l	(16c) Add'l	(17)	(18)	(19)	(20)
		Per Books Prior Year 6/30/06	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Col. 2 thru 14 Average	Total Adjustments to TY Average	Adjustments per PSC Staff Audit Finding #1	Adjustments per PSC Staff Audit Finding #3	Adjustments per PSC Staff Audit Finding #4	Adjusted Average	Allocation of General Plant to Water	Allocation of General Plant from Water	Total Sewer Adjusted Average
1	<b>INTANGIBLE PLANT</b>																						
2	351.1 Organization	1,567																					1,567
3	352.1 Franchises	(158)	(154)													203							67
4	389.1 Other Plant & Misc. Equipment																						
5	<b>COLLECTION PLANT</b>																						
6	353.2 Land & Land Rights																						
7	354.2 Structures & Improvements																						
8	360.2 Collection Sewers - Force	177,522	179,337	181,153	182,969	184,784	186,600	188,415	190,231	192,046	193,862	195,678	197,493	199,062	188,396	(10,275)							178,121
9	361.2 Collection Sewers - Gravity	335,577	340,396	345,216	350,037	354,858	359,680	364,501	369,324	374,147	378,970	383,792	388,615	393,440	364,504	6,851		(7)					371,348
10	362.2 Special Collecting Structures																						
11	363.2 Services to Customers	26,143	27,169	28,194	29,222	30,250	31,278	32,306	33,335	34,365	35,394	36,424	37,454	38,483	32,309								32,309
12	364.2 Flow Measuring Devices																						
13	365.2 Flow Measuring Installations																						
14	389.2 Other Plant & Misc. Equipment																						
15	<b>SYSTEM PUMPING PLANT</b>																						
16	353.3 Land & Land Rights																						
17	354.3 Structures & Improvements																						
18	370.3 Receiving Wells																						
19	371.3 Pumping Equipment	205,461	209,670	213,887	218,105	222,331	226,558	230,295	234,327	238,657	242,986	247,327	251,667	256,017	230,561	28,839		(237)	(1,238)				257,925
20	389.3 Other Plant & Misc. Equipment																						
21	<b>TREATMENT AND DISPOSAL PLANT</b>																						
22	353.4 Land & Land Rights																						
23	354.4 Structures & Improvements	494,604	501,531	508,457	515,383	522,310	529,236	536,162	543,089	550,015	556,941	563,868	570,794	577,720	536,162	(113,704)							422,458
24	380.4 Treatment & Disposal Equipment	92,456	93,650	95,116	95,794	97,267	97,316	90,306	91,801	91,127	92,621	94,137	95,659	97,184	94,187	766,195			(2,540)				857,842
25	381.4 Plant Sewers																						
26	382.4 Outfall Sewer Lines	280	326	373	419	465	512	558	605	651	697	744	790	837	558	(12,136)							(11,578)
27	389.4 Other Plant & Misc. Equipment	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	(490,537)							(230,865)
28	<b>RECLAIMED WATER TREATMENT PLANT</b>																						
29	353.5 Land & Land Rights																						
30	354.5 Structures & Improvements																						
31	355.5 Power Generation Equipment																						
32	371.5 Pumping Equipment																						
33	374.5 Reuse Distribution Reservoirs																						
34	380.5 Treatment & Disposal Equipment																						
35	381.5 Plant Sewers																						
36	389.5 Other Plant & Misc. Equipment																						
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																						
38	352.6 Franchises																						
39	353.6 Land & Land Rights																						
40	354.6 Structures & Improvements																						
41	355.6 Power Generation Equipment																						
42	366.6 Reuse Services	6,580	6,855	7,130	7,405	7,680	7,955	8,230	8,505	8,780	9,055	9,330	9,606	9,881	8,230								8,230
43	367.6 Reuse Meters & Meter Installations	65	67	68	70	71	73	74	76	78	79	81	82	84	74								74
44	371.6 Pumping Equipment																						
45	375.6 Reuse Transmission & Distribution System	16,568	17,223	17,878	18,533	19,188	19,843	20,498	21,153	21,808	22,463	23,118	23,773	24,428	20,498								20,498
46	389.6 Other Plant & Miscellaneous Equipment																						
47	<b>GENERAL PLANT</b>																						
48	353.7 Land & Land Rights																						
49	354.7 Structures & Improvements															(697)							(697)
50	390.7 Office Furniture & Equipment	288	291	294	298	301	304	307	310	314	317	320	323	326	307								307
51	391.7 Transportation Equipment																						
52	392.7 Stores Equipment																						
53	393.7 Tools, Shop & Garage Equipment	1,777	1,794	1,812	1,830	1,848	1,866	1,884	1,902	1,920	1,938	1,956	1,974	1,992	1,884	(408)							1,476
54	394.7 Laboratory Equipment																						
55	395.7 Power Operated Equipment																						
56	396.7 Communication Equipment																						
57	397.7 Miscellaneous Equipment																						
58	398.7 Other Tangible Plant																						
59	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>																(107,363)						(107,363)
60	<b>SUB-TOTAL</b>	1,618,402	1,639,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,765	1,775,018	1,796,439	1,817,892	1,839,353	1,860,580	1,738,773	68,488	(107,363)	(244)	(3,779)	1,695,875	(817)	3,973	1,699,031
61																							
62	Allocation from Related Companies - Water - 75.1048 % - Sewer 24.8952%																						
63	353.7 Land & Land Rights																						
64	354.7 Structures & Improvements																						
65	390.7 Office Furniture & Equipment																						11,435
66	381.7 Transportation Equipment																						19,569
67	393.7 Tools, Shop & Garage Equipment																						34,609
68	396.7 Communication Equipment																						195
69	398.7 Other Tangible Plant																						3,376
70	<b>ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING #1</b>				</																		

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-10  
Page 3 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Projected 6/30/08  
Historic [ ] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	Prior Year 06/30/07	(2) Adjustments to Prior Year	Adjusted Prior Year	(3) 2007 Jul	(4) 2007 Aug	(5) 2007 Sept	(6) 2007 Oct	(7) 2007 Nov	(8) 2007 Dec	(9) 2008 Jan	(10) 2008 Feb	(11) 2008 Mar	(12) 2008 Apr	(13) 2008 May	(14) 2008 Jun	(15) Col. 2 thru 14 Average
1	<b>INTANGIBLE PLANT</b>																
2	351.1 Organization	1,567		1,567	1,585	1,604	1,623	1,642	1,660	1,679	1,698	1,716	1,735	1,754	1,772	1,791	1,679
3	352.1 Franchises	(113)	203	90	90	90	90	90	90	90	90	90	90	90	90	90	90
4	389.1 Other Plant & Misc. Equipment																
5	<b>COLLECTION PLANT</b>																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements																
8	360.2 Collection Sewers - Force	199,062	(10,275)	188,787	190,454	192,121	193,787	195,454	197,121	198,788	200,454	202,121	203,788	205,455	207,121	208,788	198,788
9	361.2 Collection Sewers - Gravity	393,440	6,844	400,284	404,800	409,316	413,831	418,347	422,863	427,379	431,894	436,410	440,926	445,442	449,957	454,473	427,379
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers																
12	364.2 Flow Measuring Devices	38,483		38,483	39,297	40,111	40,924	41,738	42,552	43,365	44,179	44,993	45,806	46,620	47,434	48,247	43,365
13	365.2 Flow Measuring Installations																
14	389.2 Other Plant & Misc. Equipment																
15	<b>SYSTEM PUMPING PLANT</b>																
16	353.3 Land & Land Rights																
17	354.3 Structures & Improvements																
18	370.3 Receiving Wells																
19	371.3 Pumping Equipment	256,017	27,364	283,380	289,897	296,414	302,930	309,447	315,964	322,480	328,997	335,514	342,030	348,547	355,064	361,580	322,480
20	389.3 Other Plant & Misc. Equipment																
21	<b>TREATMENT AND DISPOSAL PLANT</b>																
22	353.4 Land & Land Rights																
23	354.4 Structures & Improvements	577,720	(113,704)	464,016	464,594	465,172	465,749	466,327	466,904	467,482	468,060	468,637	469,215	469,793	474,714	479,635	468,484
24	380.4 Treatment & Disposal Equipment	97,184	763,655	860,838	875,839	890,839	905,840	920,840	935,840	950,841	965,841	980,841	995,842	1,010,842	1,025,842	1,040,843	950,841
25	381.4 Plant Sewers		(105,843)	(105,843)	(106,598)	(107,354)	(108,109)	(108,865)	(109,620)	(110,376)	(111,131)	(111,887)	(112,642)	(113,398)	(114,153)	(114,909)	(110,376)
26	382.4 Outfall Sewer Lines	837	(12,136)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)
27	389.4 Other Plant & Misc. Equipment	259,672	(490,537)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)
28	<b>RECLAIMED WATER TREATMENT PLANT</b>																
29	353.5 Land & Land Rights																
30	354.5 Structures & Improvements														8,276	16,551	1,910
31	355.5 Power Generation Equipment														1,026	2,051	237
32	371.5 Pumping Equipment																
33	374.5 Reuse Distribution Reservoirs																
34	380.5 Treatment & Disposal Equipment														2,067	4,134	477
35	381.5 Plant Sewers																
36	389.5 Other Plant & Misc. Equipment																
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>																
38	352.6 Franchises																
39	353.6 Land & Land Rights																
40	354.6 Structures & Improvements																
41	355.6 Power Generation Equipment																
42	366.6 Reuse Services	9,881		9,881	10,156	10,431	10,706	10,981	11,256	11,531	11,806	12,081	12,356	12,631	12,906	13,181	11,531
43	367.6 Reuse Meters & Meter Installations	84		84	85	87	88	90	91	93	95	96	98	99	160	220	107
44	371.6 Pumping Equipment																
45	375.6 Reuse Transmission & Distribution System	24,428		24,428	25,083	25,738	26,393	27,048	27,703	28,358	29,013	29,668	34,212	38,755	45,283	51,811	31,807
46	389.6 Other Plant & Miscellaneous Equipment																
47	<b>GENERAL PLANT</b>																
48	353.7 Land & Land Rights																
49	354.7 Structures & Improvements		365	365	376	388	399	411	422	434	445	456	468	479	491	502	434
50	390.7 Office Furniture & Equipment	326	263	589	593	597	601	605	609	613	617	621	625	629	633	637	613
51	391.7 Transportation Equipment																
52	392.7 Stores Equipment																
53	393.7 Tools, Shop & Garage Equipment	1,992	1,589	3,581	3,679	3,776	3,873	3,970	4,067	4,164	4,261	4,358	4,456	4,553	4,650	4,747	4,164
54	394.7 Laboratory Equipment		(172)	(172)	(160)	(148)	(136)	(124)	(112)	(100)	(88)	(76)	(64)	(52)	(40)	(28)	(100)
55	395.7 Power Operated Equipment																
56	396.7 Communication Equipment		6	6	1	(4)	(10)	(15)	(20)	(25)	(30)	(35)	(41)	(46)	(51)	(56)	(25)
57	397.7 Miscellaneous Equipment																
58	398.7 Other Tangible Plant				2	4	6	8	10	12	14	15	17	19	21	23	12
59	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>		(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)
60	<b>SUB-TOTAL</b>	1,860,580	(39,742)	1,820,838	1,850,245	1,879,652	1,909,059	1,938,466	1,967,873	1,997,280	2,026,687	2,056,094	2,085,501	2,122,685	2,173,735	2,224,786	2,004,370
61																	
62	Allocation from Related Companies - Water - 75.1048 % - Sewer 24.8952%																
63	353.7 Land & Land Rights																
64	354.7 Structures & Improvements		11,435	11,435	11,489	11,544	11,598	11,652	11,706	11,761	11,815	11,869	11,923	11,978	12,032	12,086	11,761
65	390.7 Office Furniture & Equipment	19,569		19,569	19,739	19,908	20,078	20,247	20,417	21,657	22,897	24,137	25,377	26,617	27,857	29,097	22,892
66	381.7 Transportation Equipment	34,609	34,609	35,623	36,636	37,650	38,664	39,677	40,691	41,705	42,719	43,732	44,746	45,760	46,773	47,787	40,691
67	393.7 Tools, Shop & Garage Equipment	195		195	196	197	198	199	200	201	202	203	204	206	207	208	201
68	396.7 Communication Equipment	3,376	3,376	3,407	3,437	3,468	3,498	3,529	3,559	3,590	3,620	3,651	3,681	3,712	3,742	3,773	3,559
69	398.7 Other Tangible Plant	10,919	10,919	11,251	11,583	11,915	12,246	12,578	12,910	13,242	13,574	13,906	14,237	14,569	14,901	15,233	12,910
70	<b>SUB-TOTAL ALLOCATIONS</b>		80,103	80,103	81,704	83,305	84,906	86,507	88,107	90,709	93,450	96,222	98,793	101,464	104,136	106,807	92,014
71	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>																
72	<b>TOTAL</b>	1,860,580	40,361	1,900,941	1,931,949	1,962,957	1,993,965	2,024,973	2,055,981	2,088,059	2,120,137	2,152,216	2,188,182	2,224,149	2,277,871	2,331,593	2,096,384



Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-10  
Page 4 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Projected 6/30/09  
Historic [ ] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(15) Col. 2 thru 14 Average
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	1,791	1,810	1,828	1,847	1,866	1,884	1,903	1,922	1,940	1,959	1,978	1,996	2,015	1,903
3	352.1 Franchises	90	90	90	90	90	90	90	90	90	90	90	90	90	90
4	389.1 Other Plant & Misc. Equipment														
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	360.2 Collection Sewers - Force	208,788	210,455	212,122	213,788	215,455	217,122	218,789	220,455	222,122	223,789	225,456	227,122	228,789	218,789
9	361.2 Collection Sewers - Gravity	454,473	458,989	463,504	468,020	472,536	477,052	481,567	486,083	490,599	495,115	499,630	504,146	508,662	481,567
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers	48,247	49,061	49,875	50,688	51,502	52,315	53,129	53,943	54,756	55,570	56,384	57,197	58,011	53,129
12	364.2 Flow Measuring Devices														
13	365.2 Flow Measuring Installations														
14	389.2 Other Plant & Misc. Equipment														
15	<b>SYSTEM PUMPING PLANT</b>														
16	353.3 Land & Land Rights														
17	354.3 Structures & Improvements														
18	370.3 Receiving Wells														
19	371.3 Pumping Equipment	361,580	368,097	374,613	381,130	387,647	394,163	400,680	407,544	414,408	421,272	428,136	435,000	441,863	401,241
20	389.3 Other Plant & Misc. Equipment														
21	<b>TREATMENT AND DISPOSAL PLANT</b>														
22	353.4 Land & Land Rights														
23	354.4 Structures & Improvements	479,635	484,557	489,478	494,399	499,321	504,242	509,163	514,084	519,006	523,927	528,848	533,770	538,691	509,163
24	380.4 Treatment & Disposal Equipment	1,040,843	1,055,843	1,070,843	1,085,844	1,100,844	1,115,845	1,130,845	1,145,845	1,160,846	1,175,846	1,190,846	1,205,847	1,220,847	1,130,845
25	381.4 Plant Sewers	(114,909)	(115,664)	(116,419)	(117,175)	(117,930)	(118,686)	(119,441)	(120,197)	(120,952)	(121,708)	(122,463)	(123,219)	(123,974)	(119,441)
26	382.4 Outfall Sewer Lines	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)
27	389.4 Other Plant & Misc. Equipment	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)
28	<b>RECLAIMED WATER TREATMENT PLANT</b>														
29	353.5 Land & Land Rights														
30	354.5 Structures & Improvements	16,551	24,827	33,102	41,378	49,654	57,929	66,205	74,480	82,756	91,032	99,307	107,583	115,859	66,205
31	355.5 Power Generation Equipment	2,051	3,077	4,103	5,129	6,154	7,180	8,206	9,231	10,257	11,283	12,309	13,334	14,360	8,206
32	371.5 Pumping Equipment														
33	374.5 Reuse Distribution Revervoirs	4,134	6,202	8,269	10,336	12,403	14,470	16,538	18,605	20,672	22,739	24,806	26,873	28,941	16,538
34	380.5 Treatment & Disposal Equipment														
35	381.5 Plant Sewers														
36	389.5 Other Plant & Misc. Equipment														
37	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
38	352.6 Franchises														
39	353.6 Land & Land Rights														
40	354.6 Structures & Improvements														
41	355.6 Power Generation Equipment														
42	366.6 Reuse Services	13,181	13,456	13,731	14,006	14,282	14,557	14,832	15,107	15,382	15,657	15,932	16,207	16,482	14,832
43	367.6 Reuse Meters & Meter Installations	220	280	341	401	461	522	582	643	703	763	824	884	945	582
44	371.6 Pumping Equipment														
45	375.6 Reuse Transmission & Distribution System	51,811	58,339	64,867	71,395	77,923	84,451	90,978	97,506	104,034	110,562	117,090	123,618	130,146	90,978
46	389.6 Other Plant & Miscellaneous Equipment														
47	<b>GENERAL PLANT</b>														
48	353.7 Land & Land Rights														
49	354.7 Structures & Improvements	502	513	525	536	548	559	571	582	593	605	616	628	639	571
50	390.7 Office Furniture & Equipment	637	641	645	649	653	657	661	665	669	673	677	680	684	661
51	391.7 Transportation Equipment														
52	392.7 Stores Equipment														
53	393.7 Tools, Shop & Garage Equipment	4,747	4,844	4,941	5,038	5,135	5,233	5,330	5,427	5,524	5,621	5,718	5,815	5,913	5,330
54	394.7 Laboratory Equipment	(28)	(16)	(4)	8	20	33	45	57	69	81	93	105	117	45
55	395.7 Power Operated Equipment														
56	396.7 Communication Equipment	(56)	(61)	(66)	(72)	(77)	(82)	(87)	(92)	(97)	(103)	(108)	(113)	(118)	(87)
57	397.7 Miscellaneous Equipment														
58	398.7 Other Tangible Plant	23	25	27	29	31	33	35	37	39	41	42	44	46	35
59	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1</b>	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)
60	<b>SUB-TOTAL</b>	<b>2,224,786</b>	<b>2,275,837</b>	<b>2,326,888</b>	<b>2,377,939</b>	<b>2,428,990</b>	<b>2,480,041</b>	<b>2,531,092</b>	<b>2,582,490</b>	<b>2,633,888</b>	<b>2,685,286</b>	<b>2,736,684</b>	<b>2,788,082</b>	<b>2,839,480</b>	<b>2,531,655</b>
61															
62	Allocation from Related Companies - Water - 75.1048 % , Sewer 24.8952%														
63	353.7 Land & Land Rights														
64	354.7 Structures & Improvements	12,086	12,140	12,195	12,249	12,303	12,357	12,412	12,466	12,520	12,574	12,629	12,683	12,737	12,412
65	390.7 Office Furniture & Equipment	29,097	30,337	31,577	32,817	34,057	35,297	36,537	37,777	39,017	40,257	41,497	42,737	43,977	36,537
66	381.7 Transportation Equipment	46,773	47,787	48,801	49,814	50,828	51,842	52,855	53,869	54,883	55,896	56,910	57,924	58,938	52,855
67	393.7 Tools, Shop & Garage Equipment	208	209	210	211	212	213	214	215	216	217	218	219	220	214
68	396.7 Communication Equipment	3,742	3,773	3,803	3,834	3,864	3,895	3,926	3,956	3,987	4,017	4,048	4,078	4,109	3,926
69	398.7 Other Tangible Plant	14,901	15,233	15,565	15,897	16,228	16,560	16,892	17,224	17,556	17,888	18,219	18,551	18,883	16,892
70	<b>SUB-TOTAL ALLOCATIONS</b>	<b>106,807</b>	<b>109,478</b>	<b>112,150</b>	<b>114,821</b>	<b>117,493</b>	<b>120,164</b>	<b>122,835</b>	<b>125,507</b>	<b>128,178</b>	<b>130,850</b>	<b>133,521</b>	<b>136,192</b>	<b>138,864</b>	<b>122,836</b>
71															
72	<b>TOTAL</b>	<b>2,331,593</b>	<b>2,385,316</b>	<b>2,439,038</b>	<b>2,492,760</b>	<b>2,546,482</b>	<b>2,600,205</b>	<b>2,653,927</b>	<b>2,707,996</b>	<b>2,762,066</b>	<b>2,816,135</b>	<b>2,870,205</b>	<b>2,924,274</b>	<b>2,978,344</b>	<b>2,654,491</b>

LAKE UTILITY SERVICES, INC. - WASTEWATER - PROJECTED 6/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRS)																	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Account No. and Name	PSC Monthly Rate	2,008 Jul	2,008 Aug	2,008 Sept	2,008 Oct	2,008 Nov	2,008 Dec	2,009 Jan	2,009 Feb	2,009 Mar	2,009 Apr	2,009 May	2,009 Jun	LUSI TOTAL	Allocated Depreciation	Depreciation Expense
1	INTANGIBLE PLANT																
2	351.1 Organization	0.0020833333	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	224.16		224.16
3	352.1 Franchises	0.0020833333													0.00		0.00
4	389.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements																
8	360.2 Collection Sewers - Force	0.0027777778	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	20,001.00		20,001.00
9	361.2 Collection Sewers - Gravity	0.0018518519	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	54,188.88		54,188.88
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	0.0021929825	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	9,763.92		9,763.92
12	364.2 Flow Measuring Devices																
13	365.2 Flow Measuring Installations																
14	389.2 Other Plant & Misc. Equipment																
15	SYSTEM PUMPING PLANT																
16	353.3 Land & Land Rights																
17	354.3 Structures & Improvements																
18	370.3 Receiving Wells	0.0027777778													0.00		0.00
19	371.3 Pumping Equipment	0.0046296296	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,863.88	6,863.88	6,863.88	6,863.88	6,863.88	80,283.24		80,283.24
20	389.3 Other Plant & Misc. Equipment	0.0046296296													0.00		0.00
21	TREATMENT AND DISPOSAL PLANT																
22	353.4 Land & Land Rights																
23	354.4 Structures & Improvements	0.0026041667	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	59,055.84		59,055.84
24	380.4 Treatment & Disposal Equipment	0.0046296296	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	180,004.32		180,004.32
25	381.4 Plant Sewers	0.0023809524	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(9,065.52)		(9,065.52)
26	382.4 Outfall Sewer Lines	0.0027777778													0.00		0.00
27	389.4 Other Plant & Misc. Equipment	0.0046296296													0.00		0.00
28	RECLAIMED WATER TREATMENT PLANT																
29	353.5 Land & Land Rights																
30	354.5 Structures & Improvements	0.0026041667	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	99,307.32		99,307.32
31	355.5 Power Generation Equipment	0.0041666667	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	12,308.64		12,308.64
32	371.5 Pumping Equipment	0.0046296296													0.00		0.00
33	374.5 Reuse Distribution Reservoirs	0.0022522523	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	24,806.28		24,806.28
34	380.5 Treatment & Disposal Equipment	0.0046296296													0.00		0.00
35	381.5 Plant Sewers	0.0023809524													0.00		0.00
36	389.5 Other Plant & Misc. Equipment	0.0046296296													0.00		0.00
37	RECLAIMED WATER DISTRIBUTION PLANT																
38	352.6 Franchises																
39	353.6 Land & Land Rights																
40	354.6 Structures & Improvements																
41	355.6 Power Generation Equipment																
42	366.6 Reuse Services	0.0020833333	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	3,300.72		3,300.72
43	367.6 Reuse Meters & Meter Installations	0.0041666667	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	724.56		724.56
44	371.6 Pumping Equipment	0.0046296296													0.00		0.00
45	375.6 Reuse Transmission & Distribution System	0.0019379845	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	78,334.80		78,334.80
46	389.6 Other Plant & Miscellaneous Equipment	0.0046296296													0.00		0.00
47	GENERAL PLANT																
48	353.7 Land & Land Rights																
49	354.7 Structures & Improvements	0.0020833333	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	137.04	651.00	788.04
50	390.7 Office Furniture & Equipment	0.0055555556	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	47.53	14,880.25	14,927.77
51	391.7 Transportation Equipment	0.0138888889													0.01	12,164.29	12,164.31
52	392.7 Stores Equipment	0.0046296296													0.00		0.00
53	393.7 Tools, Shop & Garage Equipment	0.0052083333	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	1,165.57	12.61	1,178.17
54	394.7 Laboratory Equipment	0.0055555556	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	144.37		144.37
55	395.7 Power Operated Equipment	0.0069444444													0.01		0.01
56	396.7 Communication Equipment	0.0083333333	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(62.03)	366.37	304.34
57	397.7 Miscellaneous Equipment	0.0055555556													0.01		0.01
58	398.7 Other Tangible Plant	0.0083333333	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	23.17	3,982.09	4,005.26
59	<b>ADJUSTMENT PER 2008 AUDIT FINDING #1*</b>																
60	SUB-TOTAL		51,051	51,051	51,051	51,051	51,051	51,051	51,398	51,398	51,398	51,398	51,398	51,398	614,693.91	32,056.60	646,750.51
61																	
62	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%																
63	353.7 Land & Land Rights																
64	354.7 Structures & Improvements	0.0020833333	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	651.00	(651.00)	
65	390.7 Office Furniture & Equipment	0.0055555556	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	14,880.25	(14,880.25)	
66	381.7 Transportation Equipment	0.0138888889	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	12,164.29	(12,164.29)	
67	393.7 Tools, Shop & Garage Equipment	0.0052083333	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	12.61	(12.61)	
68	396.7 Communication Equipment	0.0083333333	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	366.37	(366.37)	
69	398.7 Other Tangible Plant	0.0083333333	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	3,982.09	(3,982.09)	
70	SUB-TOTAL ALLOCATIONS		2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	32,056.56	(32,056.60)	
71																	
72	TOTAL		53,722	53,722	53,722	53,722	53,722	53,722	54,069	54,069	54,069	54,069	54,069	54,069	646,750.47		646,750.51

\* There is no need to adjust Depreciation Expense because depreciation expense is calculated based on plant balances. The audit adjustments to UPIS is reflected in each individual plant account balance as warranted.





Schedule of Contributions in Aid of Construction By Classification  
Test Year Average Balance

Florida Public Service Commission  
REVISIONS PER SELECTED AUDIT FINDINGS  
Schedule: A-12  
Page 3 of 4  
Preparer: John Hoy

Company: Lake Utility Services, Inc.  
Docket No.: 070693-WS  
Schedule Years Ended: Projected 6/30/08  
Historic [ ] or Projected [X]

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	(3) Prior Year 06/30/07	Adjustments to Prior Year	Adjusted Prior Year	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col. 3 thru 15 Average
1		<b>WATER</b>																
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	5,714,566	0	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
3		SUB-TOTAL MAINS	5,714,566	-	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
4																		
5	2711000	CIAC-WATER-UNDISTR.	2,673,511	0	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	534	0	534	534	534	534	534	534	534	534	534	534	534	534	534	534
7	2711014	CIAC-WTR.WELLS & SPRINGS	218,163	0	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	14,286	0	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	42,440	0	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	230,001	0	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	29,639	0	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	108,483	0	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483
13	2711048	CIAC-WTR.HYDRANTS	677,909	0	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909
14	2711073	CIAC-WTR. PLANT MOD FEE-NC	540	0	540	540	540	540	540	540	540	540	540	540	540	540	540	540
15	2711074	CIAC-WTR. PLANT MTR FEE- NC	11,321	0	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321
16		SUB-TOTAL CONTRIBUTED PROPERTY	4,006,826	-	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826
17																		
18	2711010	CIAC-WATER-TAX	4,190,260	0	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260
19	2711045	CIAC-WTR.SERVICE LINES	1,244,192	0	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192
20	2711046	CIAC-WTR.METERS	48,266	0	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266
21	2711047	CIAC-WTR.METER INSTALLATIONS	2,043	0	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043
22		SUB-TOTAL TAPS & METERS	5,484,762	-	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,761
23		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>		(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)
24		<b>TOTAL</b>	15,206,154	(57,045)	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109
25																		
26																		
27																		
28		<b>WASTEWATER</b>																
29	2721000	CIAC-SEWER-UNDISTRIBUTED	870,655	0	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	0	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191
31	2721004	CIAC- SEWER LAGOONS	14,960	0	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960
32	2721005	CIAC- SEWER SEWAGE TREATMENT PLANT	65,504	0	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504
33	2721006	CIAC- SEWER SEWAGE SERVICE LINES	287,041	0	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041
34	2721007	CIAC- SEWER FORCE MAINS OR VACUUM MAINS	513,331	0	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331
35	2721008	CIAC- SEWER MAINS	1,221,307	0	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307
36	2721009	CIAC- SEWER OUTFALL LINES	2,370	0	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
37	2721011	CIAC- SEWER LIFT STATION	1,089,630	0	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630
38	2721050	CIAC- SEWER REUSE	361,069	0	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069
39	2721098	CIAC- SEWER MANHOLES	560,264	0	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322	-	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322
41																		
42	2721010	CIAC-SEWER-TAX	851,730	(184,949)	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
43		SUB-TOTAL TAPS	851,730	(184,949)	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
44		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)</b>		(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)
45		<b>TOTAL</b>	6,209,052	(188,674)	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378

NU&U

46% 170,748  
46% 6,882  
46% 30,132

207,761

0

207,761



**CALCULATION OF CIAC AMORTIZATION**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				
Line No.	Account No. and Name	PSC life in years	Yearly Deprec Rate	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	LUSI TOTAL	
<b>WATER</b>																		
1																		
2	2711043	43	0.023255814	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,897	
3					11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897	
4																		
5	2711000	41.30010091	0.024213016	0.002017751	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734	
6	2711011	32	0.03125	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17	
7	2711014	30	0.033333333	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272	
8	2711021	32	0.03125	0.002604167	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	446	
9	2711025	20	0.05	0.004166667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122	
10	2711031	32	0.03125	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,188	
11	2711032	22	0.045454545	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347	
12	2711042	37	0.027072027	0.002252252	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,932	
13	2711048	45	0.022222222	0.001851852	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,065	
14	2711073	41.30010091	0.024213016	0.002017751	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13	
15	2711074	41.30010091	0.024213016	0.002017751	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274	
16					8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409	
17																		
18	2711010	40	0.025	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757	
19	2711045	40	0.025	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105	
20	2711046	20	0.05	0.004166667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413	
21	2711047	20	0.05	0.004166667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102	
22					11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377	
23	<b>CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***</b>	35.43143017	0.028223529	0.002351961	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,610.04)	
24	<b>TOTAL</b>				<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>30,923</b>	<b>371,073</b>	
25																		
26																		
27																		
28	<b>WASTEWATER</b>																	
29	2721000			0.001631864	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	17,049	
30	2721003	32	0.03125	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,600	
31	2721004	32	0.03125	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468	
32	2721005	18	0.055555556	0.00462963	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,639	
33	2721006	38	0.026315789	0.002192982	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	7,554	
34	2721007	30	0.033333333	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111	
35	2721008	45	0.022222222	0.001851852	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140	
36	2721009	30	0.033333333	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79	
37	2721011	18	0.055555556	0.00462963	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	60,535	
38	2721050	43	0.023255814	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,397	
39	2721098	30	0.033333333	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675	
40					14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247	
41																		
42	2721010	38	0.026315789	0.002192982	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547	
43					1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547	
44	<b>CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***</b>	25.26707732	0.039577193	0.003298099	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(147.48)	
45	<b>TOTAL</b>				<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>15,804</b>	<b>189,647</b>	

Notes:  
 \*Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.  
 \*\* Used the same rate as undistributed.  
 \*\*\* For CIAC Amortization related to the adjustment to CIAC proposed by staff, used a composite rate derived by using the depreciation expense for the year divided by the average plant for the year. Allocated plant and associated depreciation expense were not included in the calculation.

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission  
 REVISIONS PER SELECTED AUDIT FINDINGS  
 Schedule: A-12  
 Page 4 of 4  
 Preparer: John Hoy

Company: Lake Utility Services, Inc.  
 Docket No.: 070693-WS  
 Schedule Years Ended: Projected 6/30/09  
 Historic [ ] or Projected [X]

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	(3) Prior Year 06/30/08	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col. 3 thru 15 Average
<b>WATER</b>																
1																
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
3		SUB-TOTAL MAINS	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
4																
5	2711000	CIAC-WATER-UNDISTR.	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	534	534	534	534	534	534	534	534	534	534	534	534	534	534
7	2711014	CIAC-WTR.WELLS & SPRINGS	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483
13	2711048	CIAC-WTR.HYDRANTS	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909
14	2711073	CIAC- WTR. PLANT MOD FEE-NC	540	540	540	540	540	540	540	540	540	540	540	540	540	540
15	2711074	CIAC- WTR. PLANT MTR FEE- NC	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321
16		SUB-TOTAL CONTRIBUTED PROPERTY	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826
17																
18	2711010	CIAC-WATER-TAX	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260
19	2711045	CIAC-WTR.SERVICE LINES	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192
20	2711046	CIAC-WTR.METERS	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266
21	2711047	CIAC-WTR.METER INSTALLATIONS	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043
22		SUB-TOTAL TAPS & METERS	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762
23		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)
24		<b>TOTAL</b>	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109
25																
26																
27																
28		<b>WASTEWATER</b>														
29	2721000	CIAC-SEWER-UNDISTRIBUTED	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191
31	2721004	CIAC- SEWER LAGOONS	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960
32	2721005	CIAC- SEWER SEWAGE TREATMENT PLANT	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504
33	2721006	CIAC- SEWER SEWAGE SERVICE LINES	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041
34	2721007	CIAC- SEWER FORCE MAINS OR VACUUM MAINS	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331
35	2721008	CIAC- SEWER MAINS	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307
36	2721009	CIAC- SEWER OUTFALL LINES	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
37	2721011	CIAC- SEWER LIFT STATION	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630
38	2721050	CIAC- SEWER REUSE	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069
39	2721098	CIAC- SEWER MANHOLES	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322
41																
42	2721010	CIAC-SEWER-TAX	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
43		SUB-TOTAL TAPS	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
44		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)</b>	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)
45		<b>TOTAL</b>	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378

NU&U  
 46% 170,748  
 46% 6,882  
 46% 30,132  
 207,761  
 0  
 207,761

**CALCULATION OF CIAC AMORTIZATION**

(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Account No. and Name	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	LUSI TOTAL
<b>WATER</b>															
1															
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,897
3		SUB-TOTAL MAINS		11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897
4															
5	2711000	CIAC-WATER-UNDISTR.*	0.002017751	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17
7	2711014	CIAC-WTR.WELLS & SPRINGS	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	0.002604167	37.2	37.2	37.2	37.2	37.2	37.2	37.2	37.2	37.2	37.2	37.2	446
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	0.004166667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,188
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	0.002252252	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,932
13	2711048	CIAC-WTR.HYDRANTS	0.001851852	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,065
14	2711073	CIAC- WTR. PLANT MOD FEE-NC**	0.002017751	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13
15	2711074	CIAC- WTR. PLANT MTR FEE- NC**	0.002017751	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274
16		SUB-TOTAL CONTRIBUTED PROPERTY		8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409
17															
18	2711010	CIAC-WATER-TAX	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757
19	2711045	CIAC-WTR.SERVICE LINES	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105
20	2711046	CIAC-WTR.METERS	0.004166667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413
21	2711047	CIAC-WTR.METER INSTALLATIONS	0.004166667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102
22		SUB-TOTAL TAPS & METERS		11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377
23		<b>CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***</b>	0.002351961	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,610.04)
24		<b>TOTAL</b>		30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	371,073
25															
26															
27															
28															
<b>WASTEWATER</b>															
29	2721000	CIAC-SEWER-UNDISTRIBUTED*	0.001631864	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	17,049
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,600
31	2721004	CIAC- SEWER LAGOONS	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468
32	2721005	CIAC- SEWER SEWAGE TREATMENT PLANT	0.004629630	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,639
33	2721006	CIAC- SEWER SEWAGE SERVICE LINES	0.002192982	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	7,554
34	2721007	CIAC- SEWER FORCE MAINS OR VACUUM MAINS	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111
35	2721008	CIAC- SEWER MAINS	0.001851852	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140
36	2721009	CIAC- SEWER OUTFALL LINES	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79
37	2721011	CIAC- SEWER LIFT STATION	0.004629630	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	60,535
38	2721050	CIAC- SEWER REUSE	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,397
39	2721098	CIAC- SEWER MANHOLES	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675
40		SUB-TOTAL CONTRIBUTED PROPERTY		14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247
41															
42	2721010	CIAC-SEWER-TAX	0.002192982	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547
43		SUB-TOTAL TAPS		1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547
44		<b>CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***</b>	0.003298099	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(147.48)
45		<b>TOTAL</b>		15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	189,647

Notes:

49 \*Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.

50 \*\* Used the same rate as undistributed.

51 \*\*\* For CIAC Amortization related to the adjustment to CIAC proposed by staff, used a composite rate derived by using the depreciation expense for the year divided by the average plant for the year. Allocated plant and associated depreciation expense was not included in the calculation.

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission  
 REVISIONS PER SELECTED AUDIT FINDINGS  
 Schedule: A-14  
 Page 1 of 4  
 Preparer: John Hoy

Company: Lake Utility Services, Inc.  
 Docket No.: 070693-WS  
 Schedule Year Ended: 06/30/07  
 Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

No.	(1) Line Account No. and Name	(2) (3) (4) Historical Base Year 6/30/07			(5) (6) (7) Intermediate Year 6/30/08			(8) (9) (10) Projected Year 6/30/09		
		Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount
1	WATER									
2										
3	Plant Capacity Fees									
4										
5	Line/Main Extension Fees									
6										
7	Meter Installation Fees	353,529			488,893			627,269		
8										
9	Contributed Lines	432,913			576,026			708,923		
10										
11	Other - Contributed Property	1,482,315			1,584,302			1,685,711		
12	Adjustment - 2008 Audit Finding # 7	324,506			323,701			322,091		
13										
14	Total	2,593,263	N/A	-	2,972,922	N/A	-	3,343,994	N/A	-
15										
16	WASTEWATER									
17										
18	Plant Capacity Fees									
19										
20	Line/Main Extension Fees									
21										
22	Contributed Lines									
23										
24										
25	Other - Tap Fees	176,715			199,328			216,874		
26										
27	Other - Contributed Property	863,911			1,019,914 *		32,792	1,192,159 *		40,016
28	Adjustment - 2008 Audit Finding # 7	82,379			82,305			82,158		
29										
30	Total	1,123,005	N/A	-	1,301,547		32,792	1,491,191		40,016

Note:

\* With the addition of capacity to the Sewer Treatment Plant, 46% associated with treatment plant accounts is considered NU&U.

Recap Schedules: A-1,A-2,A-11





**LAKE UTILITY SERVICES, INC. - WATER & WASTEWATER - PROJECTED 6/30/08 - CALCULATION OF AMORTIZATION EXPENSE BASED ON CORRESPONDING MONTHLY CIAC BALANCE - WORKPAPER (NOT PART OF MFRs)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				
Line No.	Account No. and Name	PSC life in years	Yearly Deprec Rate	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 TOTAL	
<b>WATER</b>																		
1																		
2	2711043 CIAC-WTR.TRANS & DISTR MAINS	43	0.023255814	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,897	
3	SUB-TOTAL MAINS				11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897	
4																		
5	2711000 CIAC-WATER-UNDISTR.*	41.30010091	0.024213016	0.002017751	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734	
6	2711011 CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	32	0.03125	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17	
7	2711014 CIAC-WTR.WELLS & SPRINGS	30	0.033333333	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272	
8	2711021 CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	32	0.03125	0.002604167	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	446	
9	2711025 CIAC-WTR.ELECTRIC PUMP EQUIP	20	0.05	0.004166667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122	
10	2711031 CIAC-WTR.STRUCT & IMPRV (WTR T P)	32	0.03125	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,188	
11	2711032 CIAC-WTR.WATER TREATMENT EQPT	22	0.045454545	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347	
12	2711042 CIAC-WTR.DIS RESV & STNDPIPES	37	0.027027027	0.002252252	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,932	
13	2711048 CIAC-WTR.HYDRANTS	45	0.022222222	0.001851852	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,065	
14	2711073 CIAC- WTR. PLANT MOD FEE-NC**	41.30010091	0.024213016	0.002017751	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13	
15	2711074 CIAC- WTR. PLANT MTR FEE- NC**	41.30010091	0.024213016	0.002017751	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274	
16	SUB-TOTAL CONTRIBUTED PROPERTY				8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409	
17																		
18	2711010 CIAC-WATER-TAX	40	0.025	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757	
19	2711045 CIAC-WTR.SERVICE LINES	40	0.025	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105	
20	2711046 CIAC-WTR.METERS	20	0.05	0.004166667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413	
21	2711047 CIAC-WTR.METER INSTALLATIONS	20	0.05	0.004166667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102	
22	SUB-TOTAL TAPS & METERS				11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377	
23	<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>				(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,610.04)	
24	<b>TOTAL</b>				30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	371,073	
25																		
26																		
27																		
28	<b>WASTEWATER</b>																	
29	2721000 CIAC-SEWER-UNDISTRIBUTED*			0.001631864	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	17,049	
30	2721003 CIAC-SEWER BLDGS & STRUCTURES	32	0.03125	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,600	
31	2721004 CIAC- SEWER LAGOONS	32	0.03125	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468	
32	2721005 CIAC- SEWER SEWAGE TREATMENT PLANT	18	0.055555556	0.00462963	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,639	
33	2721006 CIAC- SEWER SEWAGE SERVICE LINES	38	0.026315789	0.002192982	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	7,554	
34	2721007 CIAC- SEWER FORCE MAINS OR VACUUM MAINS	30	0.033333333	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111	
35	2721008 CIAC- SEWER MAINS	45	0.022222222	0.001851852	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140	
36	2721009 CIAC- SEWER OUTFALL LINES	30	0.033333333	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79	
37	2721011 CIAC- SEWER LIFT STATION	18	0.055555556	0.00462963	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	60,535	
38	2721050 CIAC- SEWER REUSE	43	0.023255814	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,397	
39	2721098 CIAC- SEWER MANHOLES	30	0.033333333	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675	
40	SUB-TOTAL CONTRIBUTED PROPERTY				14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247	
41																		
42	2721010 CIAC-SEWER-TAX	38	0.026315789	0.002192982	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547	
43	SUB-TOTAL TAPS				1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547	
44	<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>				-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	(147)	
45	<b>TOTAL</b>				15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	189,647	

Notes:  
 \*Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.  
 \*\* Used the same rate as undistributed. Added the two to accumulate to Ciac water.

Schedule of Accumulated Amortization - CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission  
 REVISIONS PER SELECTED AUDIT FINDINGS  
 Schedule: A-14  
 Page 4 of 4  
 Preparer: John Hoy

Company: Lake Utility Services, Inc.  
 Docket No.: 070693-WS  
 Schedule Years Ended: Projected 6/30/09  
 Historic [ ] or Projected [ x ]

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line	(1) Acct.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Col. 3 thru 15
No.	No.	Description	Adjusted Prior												Average	
			Year	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
1		<b>WATER</b>														
2	2722043	ACC AMORT TRANS & DISTR MAINS	642,475	653,549	664,624	675,699	686,774	697,848	708,923	719,998	731,073	742,147	753,222	764,297	775,372	708,923
3		TOTAL MAINS	642,475	653,549	664,624	675,699	686,774	697,848	708,923	719,998	731,073	742,147	753,222	764,297	775,372	708,923
4																
5	2722000	ACC AMORT-CIA-WATER	1,445,103	1,450,497	1,455,891	1,461,286	1,466,680	1,472,075	1,477,469	1,482,864	1,488,258	1,493,653	1,499,047	1,504,442	1,509,836	1,477,469
6	2722011	ACC AMORT STRUCT & IMPRV - S of S	92	93	94	96	97	98	100	101	103	104	105	107	108	100
7	2722014	ACC AMORT WELLS & SPRINGS	46,915	47,521	48,127	48,733	49,339	49,945	50,551	51,157	51,763	52,369	52,975	53,581	54,187	50,551
8	2722021	ACC AMORT STRUCT & IMPRV - PUMP	3,242	3,279	3,317	3,354	3,391	3,428	3,465	3,503	3,540	3,577	3,614	3,651	3,689	3,465
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	14,739	14,916	15,093	15,270	15,446	15,623	15,800	15,977	16,154	16,331	16,507	16,684	16,861	15,800
10	2722031	ACC AMORT STRUCT & IMPRV	63,342	63,941	64,540	65,139	65,738	66,337	66,936	67,535	68,134	68,733	69,332	69,931	70,530	66,936
11	2722032	ACC AMORT WATER TREATMENT EQPT	9,463	9,575	9,688	9,800	9,912	10,024	10,137	10,249	10,361	10,473	10,586	10,698	10,810	10,137
12	2722042	ACC AMORT DIS RESV & STNDPIPES	20,862	21,107	21,351	21,595	21,840	22,084	22,328	22,573	22,817	23,061	23,306	23,550	23,794	22,328
13	2722048	ACC AMORT HYDRANTS	65,062	66,318	67,573	68,828	70,084	71,339	72,594	73,850	75,105	76,361	77,616	78,871	80,127	72,594
14	2722050	ACC AMORT CIA WATER	(33,813)	(33,789)	(33,765)	(33,741)	(33,717)	(33,693)	(33,669)	(33,645)	(33,621)	(33,597)	(33,574)	(33,550)	(33,526)	(33,669)
15		TOTAL CONTRIBUTED PROPERTY	1,635,007	1,643,458	1,651,909	1,660,359	1,668,810	1,677,261	1,685,712	1,694,163	1,702,613	1,711,064	1,719,515	1,727,966	1,736,416	1,685,711
16																
17	2722010	ACC AMORT CIAC TAX	388,478	397,208	405,938	414,667	423,397	432,127	440,856	449,586	458,316	467,046	475,775	484,505	493,235	440,856
18	2722045	ACC AMORT SERVICE LINES	151,355	153,947	156,539	159,131	161,723	164,316	166,908	169,500	172,092	174,684	177,276	179,868	182,460	166,908
19	2722046	ACC AMORT METERS	17,458	17,659	17,860	18,061	18,262	18,463	18,664	18,865	19,066	19,268	19,469	19,670	19,871	18,664
20	2722047	ACC AMORT METER INSTALLATIONS	790	799	807	816	824	833	841	850	858	867	875	884	892	841
21		TOTAL TAPS & METERS	558,081	569,613	581,144	592,675	604,207	615,738	627,270	638,801	650,332	661,864	673,395	684,927	696,458	627,269
22		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)</b>	322,896	322,762	322,628	322,493	322,359	322,225	322,091	321,957	321,823	321,688	321,554	321,420	321,286	322,091
23		TOTAL	3,158,459	3,189,382	3,220,304	3,251,227	3,282,150	3,313,073	3,343,995	3,374,918	3,405,841	3,436,764	3,467,686	3,498,609	3,529,532	3,343,994
24																
25																
26		<b>WASTEWATER</b>														
27	2723000	ACC. AMORT-CIA-SEWER	515,381	516,802	518,223	519,644	521,064	522,485	523,906	525,327	526,747	528,168	529,589	531,010	532,431	523,906
28	2723003	ACC AMORT BLDGS & STRUCTS	53,704	54,671	55,638	56,604	57,571	58,538	59,504	60,471	61,438	62,404	63,371	64,337	65,304	59,504
29	2723004	ACC AMORT SEWER LAGOONS	2,393	2,432	2,471	2,510	2,549	2,587	2,626	2,665	2,704	2,743	2,782	2,821	2,860	2,626
30	2723005	ACC AMORT SEWAGE TRTMT PLANT	23,043	23,346	23,649	23,953	24,256	24,559	24,862	25,166	25,469	25,772	26,075	26,379	26,682	24,862
31	2723006	ACC AMORT SEWAGE SERVICE LINES	35,980	36,610	37,239	37,869	38,498	39,128	39,757	40,387	41,016	41,646	42,275	42,905	43,534	39,757
32	2723007	ACC AMORT FORCE OR VACUUM MAINS	86,971	88,397	89,823	91,249	92,675	94,101	95,527	96,953	98,379	99,805	101,231	102,657	104,082	95,527
33	2723008	ACC AMORT SEWER MAINS	121,958	124,220	126,481	128,743	131,005	133,266	135,528	137,790	140,051	142,313	144,575	146,836	149,098	135,528
34	2723009	ACC AMORT OUTFALL LINES	434	441	448	454	461	467	474	480	487	494	500	507	513	474
35	2723011	ACC AMORT LIFT STATION	167,032	172,076	177,121	182,165	187,210	192,254	197,299	202,344	207,388	212,433	217,477	222,522	227,566	197,299
36	2723050	ACC AMORT-CIA REUSE	21,236	21,936	22,635	23,335	24,035	24,735	25,434	26,134	26,834	27,534	28,233	28,933	29,633	25,434
37	2723098	ACC AMORT MANHOLES	77,904	79,461	81,017	82,573	84,129	85,686	87,242	88,798	90,355	91,911	93,467	95,023	96,580	87,242
38		TOTAL CONTRIBUTED PROPERTY	1,106,037	1,120,391	1,134,745	1,149,099	1,163,453	1,177,807	1,192,161	1,206,515	1,220,869	1,235,223	1,249,576	1,263,930	1,278,284	1,192,159
39																
40	2723010	ACC AMORT SEWER CIAC	208,101	209,563	211,026	212,488	213,950	215,412	216,874	218,337	219,799	221,261	222,723	224,186	225,648	216,874
41		TOTAL TAPS	208,101	209,563	211,026	212,488	213,950	215,412	216,874	218,337	219,799	221,261	222,723	224,186	225,648	216,874
42		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>	82,232	82,219	82,207	82,195	82,182	82,170	82,158	82,145	82,133	82,121	82,109	82,096	82,084	82,158
43		TOTAL	1,396,370	1,412,174	1,427,977	1,443,781	1,459,585	1,475,389	1,491,193	1,506,997	1,522,801	1,538,605	1,554,409	1,570,212	1,586,016	1,491,191
44																
45																
46		<b>Recap Schedules: A-1,A-2,A-11</b>														<b>40,016</b>

NU&U  
 46% 27,372  
 46% 1,208  
 46% 11,437



**LAKE UTILITY SERVICES, INC. - WATER & WASTEWATER - PROJECTED 6/30/09 - CALCULATION OF AMORTIZATION EXPENSE BASED ON CORRESPONDING MONTHLY CIAC BALANCE - WORKPAPER (NOT PART OF MFRs)**

(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Account No. and Name	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	LUSI TOTAL	
<b>WATER</b>																
1																
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,897	
3		SUB-TOTAL MAINS		11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897	
4																
5	2711000	CIAC-WATER-UNDISTR.*	0.002017751	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734	
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17	
7	2711014	CIAC-WTR.WELLS & SPRINGS	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272	
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	0.002604167	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	446	
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	0.004166667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122	
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,188	
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347	
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	0.002252252	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,932	
13	2711048	CIAC-WTR.HYDRANTS	0.001851852	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,065	
14	2711073	CIAC - WTR. PLANT MOD FEE-NC**	0.002017751	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13	
15	2711074	CIAC - WTR. PLANT MTR FEE- NC**	0.002017751	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274	
16		SUB-TOTAL CONTRIBUTED PROPERTY		8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409	
17																
18	2711010	CIAC-WATER-TAX	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757	
19	2711045	CIAC-WTR.SERVICE LINES	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105	
20	2711046	CIAC-WTR.METERS	0.004166667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413	
21	2711047	CIAC-WTR.METER INSTALLATIONS	0.004166667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102	
22		SUB-TOTAL TAPS & METERS		11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377	
23		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>		(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,610.04)	
24		<b>TOTAL</b>		30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	371,073	
25																
26																
27																
28	<b>WASTEWATER</b>															
29	2721000	CIAC-SEWER-UNDISTRIBUTED*	0.001631864	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	17,049	
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,600	
31	2721004	CIAC - SEWER LAGOONS	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468	
32	2721005	CIAC - SEWER SEWAGE TREATMENT PLANT	0.00462963	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,639	
33	2721006	CIAC - SEWER SEWAGE SERVICE LINES	0.002192982	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	7,554	
34	2721007	CIAC - SEWER FORCE MAINS OR VACUUM MAINS	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111	
35	2721008	CIAC - SEWER MAINS	0.001851852	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140	
36	2721009	CIAC - SEWER OUTFALL LINES	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79	
37	2721011	CIAC - SEWER LIFT STATION	0.00462963	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	60,535	
38	2721050	CIAC - SEWER REUSE	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,397	
39	2721098	CIAC - SEWER MANHOLES	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675	
40		SUB-TOTAL CONTRIBUTED PROPERTY		14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247	
41																
42	2721010	CIAC-SEWER-TAX	0.002192982	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547	
43		SUB-TOTAL TAPS		1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547	
44		<b>ADJUSTMENT PER 2008 AUDIT FINDING # 7</b>		(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(147)	
45		<b>TOTAL</b>		15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	189,647	

Notes:  
 \*Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.  
 \*\* Used the same rate as undistributed. Added the two to accumulate to Ciac water.

**AUDIT FINDING # 1  
SUPPORTING WORKPAPERS  
LUSI - ANALYSIS OF PROPOSED ADJUSTMENTS PER AUDIT FINDING # 1 - 2008 AUDIT AS COMPARED TO DOCKET 020567-WS AUDIT FINDINGS**

Docket 020567-WS Audit Finding	UPIS		Acc. Depreciation		CIAC		Acc. Amortization		Total to Rate Base		
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	
1	(55,114)		(63,266)		(184,949)		15,309		(288,020)	-	Per COA to 12/31/95. See also Exception 11 - Item 1.
1									-	-	Adjustment to land of 357 included in Exception 9
1				1,128					1,128	-	Acc. Dep. to 12/31/02 associated with disallowed UPIS
2	(1,335)	1,335	(502)	(23,677)					(1,837)	(22,342)	
3	(11,779)	(2,088)	11,779	2,088					-	-	
4	(191,791)	(5,766)	7,689	271					(184,102)	(5,495)	Overstatement of UPIS and Accumulated Depreciation
5	(193,871)	(261,198)	72,201	88,353					(121,670)	(172,845)	Overstatement of UPIS and Accumulated Depreciation
5 ?									-	-	See page 13. Overstatement of 6,159 and 53,443 for W & WW????
6			47,302	(2,624)					47,302	(2,624)	Transportation which is an allocation that differs yearly. SHOULD NOT HAVE BEEN INCLUDED.
7			9,659	(7,107)					9,659	(7,107)	Allocated Common Plant - UIF. SHOULD NOT HAVE BEEN INCLUDED.
8									-	-	Allocated Common Plant - WSC
9	(327,313)	(392,497)							(327,313)	(392,497)	Overstatement of Land due to various adjustments
10									-	-	Removal of CWIP from Rate Base
11.2					97,065				97,065	-	Exception 11 - Item 2
11.3					3,725	(3,725)			3,725	(3,725)	Exception 11 - Item 3 (Should be the opposite according to the description in item 3 of the 2002 audit.)
11.4							23,367	19,863	23,367	19,863	Exception 11 - Item 4
11.5							78,916	60,599	78,916	60,599	Exception 11 - Item 5
12			(2,519)	(133,338)					(2,519)	(133,338)	
<hr/>											
Total 2002 Adj.	(781,203)	(660,214)	83,471	(76,034)	(84,159)	(3,725)	117,592	80,462	(664,299)	(659,511)	
Per AF1-2008	(781,204)	(660,215)	83,331	(76,034)	(84,129)	(3,725)	117,592	80,462	(664,410)	(659,512)	
Difference	(1)	(1)	(140)	-	30	-	-	-	(111)	(1)	See notes.

<b>Required Adj.</b>											
<b>to MFRs</b>											
	(156,061)	(784,312)	(4,293)	107,363	30	369,898	(31,957)	(117,849)	(192,281)	(424,900)	

**Notes:**  
 1. CIAC recommended adjustments included in the Exception 11 of the Audit for Docket # 020567-WU indicates that Water CIAC balance is understated by \$84,159. 2008 Audit Report apparently has a typo, indicating an adjustment of (84,129) instead. There is no effect on the filing since both CIAC and Amortization of CIAC adjustments are being reflected in the MFRs [er Audit Finding No 7 which includes the previous COAs adjustments plus 1/1/03 through 6/30/07 additional adjustments.

2. Could not find the source of the (140) difference in water accumulated depreciation. According to the various items detailed in the 2002 Audit Report, the total adjustments add up to \$84,159. Will adjust to \$83,331 as proposed in Audit Finding # 1 of the 2008 Audit due to immateriality.

Exception 6	(74,767)	21,654	47,302	(2,624)	Transportation - Should not have been considered, because this is an allocation account that changes every year. Note that the associated adjustment to UPIS was not proposed.						
Exception 7	(33,594)	31,274	9,659	(7,107)	Allocated Common Plant - UIF - Should not have been considered, because this is an allocation account that changes every year. Note that the associated adjustment to UPIS was not proposed.						
			56,961	(9,731)							
Exception 8 - Schedule I	120,852		(58,571)		Allocated Common Plant - WSC - Not included in adjustments. Note that this is the correct treatment for common plant.						

**AUDIT FINDING # 1**  
**LUSI - ANALYSIS OF PROPOSED ADJUSTMENTS PER AUDIT FINDING # 1 - 2008 AUDIT**  
**WATER PLANT**

Acct #	Per Staff	Posted per G/L	Entry #2	Entry #3	Entry #5	Entry #7	Total	Adj. to G/L	Adj. to MFRs	MFRs Acct. No.	Notes
3011001	(97,371)	(97,371)					(97,371)	-	-		
3044031	(21,798)	(18,950)	(1,335)	(1,513)			(21,798)	(2,848)	-		
3072014	(37,497)	(37,497)					(37,497)	-	-		
309	39,121		39,121				39,121	39,121	-		
310	40,219		40,219				40,219	40,219	-		
3113025	(138,756)	(78,357)					(78,357)	(60,399)	(60,399)	311.2	
3113026	-	(20,181)					(20,181)	20,181	20,181	311.2	
3204032	19,919	19,919					19,919	-	-		
3305042	(78,846)	(12,246)				7,399	(4,847)	(66,600)	(73,999)	330.4	
3315043	(149,992)	(110,871)					(110,871)	(39,121)	(39,121)	331.4	
3335045	(17,950)	(17,951)					(17,951)	1	1		Note 1.
3345046	1,003						-	1,003	1,003	334.4	
3345047	(6,332)	(5,329)					(5,329)	(1,003)	(1,003)	334.4	
3355048	10,039	10,039					10,039	-	-		
3406090	651			(524)			(524)	651	1,175	304.5	
3406091	(1,226)			(51)			(51)	(1,226)	(1,175)	340.5	
3446095	(1,989)			(1,989)			(1,989)	(1,989)	-		
3466093	-						-	-	-		
3466094	(4,858)	(338)		(4,520)			(4,858)	(4,520)	-		
3466097	(5,504)	(5,044)		(460)			(5,504)	(460)	-		
3486050	(2,722)						-	(2,722)	(2,722)	348.5	
3036010	(22,841)						-	(22,841)	(22,841)	303.5	
3034030	(304,473)	(327,313)					(327,313)	22,840	22,840	303.3	
<b>Total</b>	<b>(781,203)</b>	<b>(701,490)</b>	<b>78,005</b>	<b>(9,057)</b>	<b>-</b>	<b>7,399</b>	<b>(625,143)</b>	<b>(79,713)</b>	<b>(156,060)</b>		
							Per PSC Auditor - p 7 of Audit Report	<b>(625,143)</b>	<b>(79,714)</b>	<b>(156,061)</b>	
							Difference	<b>-</b>	<b>1</b>	<b>1</b>	

**NOTES:**

1. Difference is rounding. Do not make rounding adjustment of +1.00 to 3335045 - Service Lines.

**AUDIT FINDING # 1**  
**LUSI - ANALYSIS OF PROPOSED ADJUSTMENTS PER AUDIT FINDING # 1 - 2008 AUDIT**

**WASTEWATER PLANT**

Acct #	Per Staff	Posted per G/L	Entry #2	Entry #3	Entry #5	Entry #7	Total	Adj. to G/L	Adj. to MFRs	MFRs Acct. No.	Notes
3511000							-	-	-		
3511001							-	-	-		
3521020	(1,813)	(1,813)					(1,813)	-	-		
3542011							-	-	-		
3547003	(137,297)	(135,784)		(1,513)			(137,297)	(1,513)	-		
3547096							-	-	-		
3602006							-	-	-		
3602007	(54,404)					(54,404)	(54,404)	(54,404)	-	360.2	Note 1
3612008	54,404		54,404				54,404	54,404	-	361.2	Note 1
3612010							-	-	-		
3662006							-	-	-		
3675046							-	-	-		
371							-	-	-		
3752008							-	-	-		
3804004							-	-	-		
3804005	(111,315)	(111,015)	(313,340)		(982)	313,340	(111,997)	(300)	682	380.4	Note 1
3824009	(16,718)	(16,718)					(16,718)	-	-		
3907091							-	-	-		
3937094	(575)	2,088		(575)		(2,088)	(575)	(2,663)	-		
3967097							-	-	-		
3985000					(222)	222	-	-	-		
3537002	(392,497)	392,497					392,497	(784,994)	(784,994)	353.2	
							-	-	-		
<b>Total</b>	(660,215)	129,255	(258,936)	(2,088)	(1,204)	257,070	124,097	(789,470)	(784,312)		
							Per PSC Auditor - p 8 of Audit Report	124,097	(789,470)	(784,312)	
							Difference	-	-	-	

**NOTES:**  
1. 2008 Auditor posted to wrong acct (3804005) the Adj in Entry #7. Accounts 360 and 361 are the account reflected in the MFRs per Exception 2 of the 2002 Audit. Net effect to UPIS adjustment is \$0.00. This adjustment was only a reclassification adjustment in 2002.

**AUDIT FINDING NO. 3  
LUSI - UPIS MISSING SUPPORT DOCUMENTATION  
CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH DISALLOWED ASSETS - AUDIT FINDING # 3  
(SORTED BY UPIS ACCOUNT NUMBER)**

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - ASSET AMOUNT DISALLOWED	TRANSFER TO UPIS DATE	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 6/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	COMMENTS
304.3	32	32,113.75	13/2006	83.63	0	0	0	0	0	-	17	1,421.71	1,422	Work order 115.04.02 was transferred in the 13th period, 2006, but accumulated depreciation for 11 months was calculated and booked for this W.O. in 2006.
307.2	30	4,572.53	2003	12.70	6	12	12	6	36	457.20	12	152.40	610	
307.2	30	17,577.53	2005	48.83	0	0	6	6	12	585.96	12	585.96	1,172	
		<u>22,150.06</u>								<u>1,043.16</u>		<u>738.36</u>	<u>1,781.52</u>	
311.2	20	16,255.15	2003	67.73	6	12	12	6	36	2,438.28	12	812.76	3,251	
320.3	22	4,717.10	2004	17.87	0	6	12	6	24	428.88	12	214.44	643	
330.4	37	2,705.80	2005	6.09	0	0	6	6	12	73.08	12	73.08	146	
331.4	43	94,283.18	2003	182.72	6	12	12	6	36	6,577.92	12	2,192.64	8,771	
331.4	43	4,629.00	2004	8.97	0	6	12	6	24	215.28	12	107.64	323	
331.4	43	23,000.20	2005	44.57	0	0	6	6	12	534.84	12	534.84	1,070	
		<u>121,912.38</u>								<u>7,328.04</u>		<u>2,835.12</u>	<u>10,163.16</u>	
353.2	n/a	22,000.00	2005	n/a	0	0	6	6	12	n/a	12	n/a	n/a	
354.4	32	20,362.44	13/2006	n/a					n/a	n/a	n/a	n/a	n/a	No additional depreciation was found associated with transfer to UPIS, therefore no depreciation adjustments is being made.
361.2	45	150.00	2005	0.28	0	0	6	6	12	3.36	12	3.36	7	
371.3	18	1,065.00	2003	4.93	6	12	12	6	36	177.48	12	59.16	237	
Total per response to Audit Finding # 3										\$ 11,492.28		\$ 6,157.99	\$ 17,650.27	

**EFFECT ON FILING**

<b>Rate Base should be reduced by:</b>	
Water	199,854.24
Sewer	43,577.44
<b>TOTAL</b>	<b>\$ 243,431.68</b>

<b>Depreciation Expense &amp; Accumulated Depreciation should be reduced by</b>			
Water	6,095.47	Expense	17,406.91
Sewer	62.52	Accum Dep.	243.36
<b>TOTAL</b>	<b>\$ 6,157.99</b>	<b>TOTAL</b>	<b>\$ 17,650.27</b>

Retained Earnings should be increased by: \$ 11,492.28

**NOTE:**  
Except where noted, number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months, following usual practice by the utility.

**AUDIT FINDING NO. 3**  
**LUSI - UPIS MISSING SUPPORT DOCUMENTATION**  
**CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH DISALLOWED ASSETS - AUDIT FINDING # 3**  
**(SORTED BY DATE OF INSTALLATION)**

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - ASSET AMOUNT DISALLOWED	TRANSFER TO UPIS DATE	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 6/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	COMMENTS
307.2	30	4,572.53	2003	12.70	6	12	12	6	36	457.20	12	152.40	610	
311.2	20	16,255.15	2003	67.73	6	12	12	6	36	2,438.28	12	812.76	3,251	
331.4	43	94,283.18	2003	182.72	6	12	12	6	36	6,577.92	12	2,192.64	8,771	
371.3	18	1,065.00	2003	4.93	6	12	12	6	36	177.48	12	59.16	237	
320.3	22	4,717.10	2004	17.87	0	6	12	6	24	428.88	12	214.44	643	
331.4	43	4,629.00	2004	8.97	0	6	12	6	24	215.28	12	107.64	323	
307.2	30	17,577.53	2005	48.83	0	0	6	6	12	585.96	12	585.96	1,172	
330.4	37	2,705.80	2005	6.09	0	0	6	6	12	73.08	12	73.08	146	
331.4	43	23,000.20	2005	44.57	0	0	6	6	12	534.84	12	534.84	1,070	
353.2	n/a	22,000.00	2005	n/a	0	0	6	6	12	n/a	12	n/a	n/a	
361.2	45	150.00	2005	0.28	0	0	6	6	12	3.36	12	3.36	7	
<b>TEST YEAR ADJUSTMENTS</b>														
304.3	32	32,113.75	13/2006	83.63	0	0	0	0	0	-	17	1,421.71	1,422	Work order 115.04.02 was transferred in the 13th period, 2006, but accumulated depreciation for 11 months was calculated and booked for this W.O. in the 13th period of 2006 plus 6 months for 1-6/2007.
354.4	32	20,362.44	13/2006	n/a					n/a	n/a			n/a	No additional depreciation was found associated with transfer to UPIS, therefore no depreciation adjustments is being made.
GRAND-TOTAL		<u>\$ 243,431.68</u>								<u>\$ 11,492.28</u>		<u>\$ 6,157.99</u>	<u>\$ 17,650</u>	
Water		199,854.24										6,095.47	17,406.91	
Wastewater		43,577.44										62.52	243.36	
		<u>\$ 243,431.68</u>										<u>\$ 6,157.99</u>	<u>\$ 17,650.27</u>	

**NOTE:**  
 Except where noted, number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months, following usual practice by the utility.

**AUDIT FINDING # 4  
LUSI - CAPITALIZED ITEMS THAT SHOULD BE EXPENSED PER AUDIT FINDING # 2  
SUMMARY - ADJUSTMENT TO UPIS, RETAINED EARNINGS AND O&M EXPENSE ACCOUNTS**

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - CAPITALIZED ASSET TO BE EXPENSED	TRANSFER TO UPIS DATE	RETAINED EARNINGS	7/1/06 - 6/30/07 TEST YEAR EXPENSE	NARUC EXPENSE ACCT. #
311.2	20	2,149.83	Apr-07		2,149.83	675.2
311.2	20	2,271.81	Oct-06		2,271.81	675.2
311.2	20	2,438.85	Sep-06		2,438.85	675.2
311.2	20	4,284.70	Mar-07		4,284.70	675.2
311.2	20	4,904.05	Aug-06		4,904.05	675.2
311.2	20	14,177.37	2003	14,177.37		
311.2	20	7,222.53	2004	7,222.53		
311.2	20	8,855.03	2005	8,855.03		
		<u>46,304.17</u>		<u>30,254.93</u>	<u>16,049.24</u>	<u>675.2</u>
330.4	37	7,344.90	2003	7,344.90		
330.4	37	2,443.59	2005	2,443.59		
		<u>9,788.49</u>		<u>9,788.49</u>	-	
331.4	43	<u>52,921.33</u>	2005	<u>52,921.33</u>		
333.4	40	<u>2,280.00</u>	2004	<u>2,280.00</u>		
360.2		14,310.00	2005	14,310.00		
360.2	Correction	<u>(14,310.00)</u>	2005	<u>(14,310.00)</u>		
		<u>-</u>		<u>-</u>	<u>-</u>	
371.3	18	2,641.83	Jun-07		2,641.83	775.4
371.3	18	3,125.05	Oct-06		3,125.05	775.4
371.3	18	3,402.39	Feb-07		3,402.39	775.4
371.3	18	3,766.40	Apr-07		3,766.40	775.4
371.3	18	6,800.49	2005	6,800.49		
371.3	18	2,658.26	Feb-06	2,658.26		
		<u>22,394.42</u>		<u>9,458.75</u>	<u>12,935.67</u>	<u>775.4</u>
380.4	18	2,426.76	May-07		2,426.76	775.6
380.4	18	3,064.48	Jan-07		3,064.48	775.6
380.4	18	3,413.33	Jul-06		3,413.33	775.6
380.4	18	2,757.84	2004	2,757.84		
380.4	18	16,051.21	2005	16,051.21		
		<u>27,713.62</u>		<u>18,809.05</u>	<u>8,904.57</u>	<u>775.6</u>
Total per Audit Finding # 4		<u>\$ 161,402.03</u>		<u>\$ 123,512.55</u>	<u>\$ 37,889.48</u>	

EFFECT ON FILING			
Rate Base should be reduced by:		O&M Expense should be increased by:	
Water	111,293.99	Water	16,049.24
Wastewater	50,108.04	Wastewater	21,840.24
<b>TOTAL</b>	<u>\$ 161,402.03</u>	<b>TOTAL</b>	<u>\$ 37,889.48</u>
<b>Retained Earnings should be decreased by \$123,512.55</b>			

**NOTES:**

- The amount for this item was incorrectly added to the total amount to be reclassified to an expense in auditor's W/P 16-9. This item originally was on the list of "no supporting documentation" and the company provided the documentation in the Response to RAI # 3. It was not classified as an expense by the auditor, but by error included in the summation of amounts to be expensed..
- The historical test year is 7/1/06 to 6/30/07. UPIS adjustments prior to the test year are adjusted to Retained Earning. UPIS adjustments for the test year are adjusted to the appropriate expense account. Note that the auditor failed to include on page 16 of the report - "Effect on Filing", the O&M adjustment from July to December 2006. The auditor incorrectly included these O&M expense in Retained Earnings.

**AUDIT FINDING # 4**  
**LUSI - CAPITALIZED ITEMS THAT SHOULD BE EXPENSED**  
**CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH CAPITALIZED ITEMS THAT SHOULD BE EXPENSED - AUDIT FINDING # 4**

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - CAPITALIZED ASSET TO BE EXPENSED	TRANSFER TO UPIS DATE	RETAINED EARNINGS <sup>2</sup>	7/1/06 - 6/30/07 TEST YEAR EXPENSE <sup>2</sup>	NARUC EXPENSE ACCT. #	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 6/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	COMMENTS																																																						
311.2	20	14,177.37	2003	14,177.37			59.07	6	12	12	6	36	2,126.52	12	708.84	2,835.36																																																							
330.4	37	7,344.90	2003	7,344.90			16.54	6	12	12	6	36	595.44	12	198.48	793.92																																																							
311.2	20	7,222.53	2004	7,222.53			30.09	0	6	12	6	24	722.16	12	361.08	1,083.24																																																							
333.4	40	2,280.00	2004	2,280.00			4.75	0	6	12	6	24	114.00	12	57.00	171.00																																																							
380.4	18	2,757.84	2004	2,757.84			12.77	0	6	12	6	24	306.48	12	153.24	459.72																																																							
311.2	20	8,855.03	2005	8,855.03			36.90	0	0	6	6	12	442.80	12	442.80	885.60																																																							
330.4	37	2,443.59	2005	2,443.59			5.50	0	0	6	6	12	66.00	12	66.00	132.00																																																							
331.4	43	52,921.33	2005	52,921.33			102.56	0	0	6	6	12	1,230.72	12	1,230.72	2,461.44																																																							
371.3	18	6,800.49	2005	6,800.49			31.48	0	0	6	6	12	377.76	12	377.76	755.52																																																							
380.4	18	16,051.21	2005	16,051.21			74.31	0	0	6	6	12	891.72	12	891.72	1,783.44																																																							
360.2		14,310.00	2005	14,310.00			n/a									n/a	Should not be included. Addition of items to be expensed incorrectly calculated by auditor in W/P 16-9. - See note 1.																																																						
371.3	18	2,658.26	Feb-06	2,658.26			12.31	0	0	0	5	5	61.55	12	147.72	209.27																																																							
<b>TEST YEAR ADJUSTMENTS</b>																																																																							
311.2	20	4,904.05	Aug-06		4,904.05	675.2	20.43	0	0	0	0	0	-	11	224.73	224.73																																																							
311.2	20	2,438.85	Sep-06		2,438.85	675.2	10.16	0	0	0	0	0	-	10	101.60	101.60																																																							
311.2	20	2,271.81	Oct-06		2,271.81	675.2	9.47	0	0	0	0	0	-	9	85.23	85.23																																																							
371.3	18	3,125.05	Oct-06		3,125.05	775.4	14.47	0	0	0	0	0	-	9	130.23	130.23																																																							
380.4	18	3,413.33	Jul-06		3,413.33	775.6	15.80	0	0	0	0	0	-	12	189.60	189.60																																																							
311.2	20	4,284.70	Mar-07		4,284.70	675.2	17.85	0	0	0	0	0	-	4	71.40	71.40																																																							
311.2	20	2,149.83	Apr-07		2,149.83	675.2	8.96	0	0	0	0	0	-	3	26.88	26.88																																																							
371.3	18	3,402.39	Feb-07		3,402.39	775.4	15.75	0	0	0	0	0	-	5	78.75	78.75																																																							
371.3	18	3,766.40	Apr-07		3,766.40	775.4	17.44	0	0	0	0	0	-	3	52.32	52.32																																																							
371.3	18	2,641.83	Jun-07		2,641.83	775.4	12.23	0	0	0	0	0	-	1	12.23	12.23																																																							
380.4	18	3,064.48	Jan-07		3,064.48	775.6	14.19	0	0	0	0	0	-	6	85.14	85.14																																																							
380.4	18	2,426.76	May-07		2,426.76	775.6	11.24	0	0	0	0	0	-	2	22.48	22.48																																																							
<table border="0" style="width:100%"> <tr> <td>Total per Audit Finding # 4</td> <td></td> <td><u>\$ 175,712.03</u></td> <td></td> <td><u>\$ 137,822.55</u></td> <td><u>\$ 37,889.48</u></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><u>\$ 6,935.15</u></td> <td></td> <td><u>\$ 5,715.95</u></td> <td><u>12,651.10</u></td> <td></td> </tr> <tr> <td>360.2 Correction<sup>1</sup></td> <td>(14,310.00)</td> <td></td> <td>2005</td> <td>(14,310.00)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>To correct auditor's W/P 16-9. - See note 1.</td> </tr> <tr> <td>Adjusted Finding # 4</td> <td></td> <td><u>\$ 161,402.03</u></td> <td></td> <td><u>\$ 123,512.55</u></td> <td><u>\$ 37,889.48</u></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><u>\$ 6,935.15</u></td> <td></td> <td><u>\$ 5,715.95</u></td> <td><u>\$ 12,651.10</u></td> <td></td> </tr> </table>																		Total per Audit Finding # 4		<u>\$ 175,712.03</u>		<u>\$ 137,822.55</u>	<u>\$ 37,889.48</u>								<u>\$ 6,935.15</u>		<u>\$ 5,715.95</u>	<u>12,651.10</u>		360.2 Correction <sup>1</sup>	(14,310.00)		2005	(14,310.00)													To correct auditor's W/P 16-9. - See note 1.	Adjusted Finding # 4		<u>\$ 161,402.03</u>		<u>\$ 123,512.55</u>	<u>\$ 37,889.48</u>								<u>\$ 6,935.15</u>		<u>\$ 5,715.95</u>	<u>\$ 12,651.10</u>	
Total per Audit Finding # 4		<u>\$ 175,712.03</u>		<u>\$ 137,822.55</u>	<u>\$ 37,889.48</u>								<u>\$ 6,935.15</u>		<u>\$ 5,715.95</u>	<u>12,651.10</u>																																																							
360.2 Correction <sup>1</sup>	(14,310.00)		2005	(14,310.00)													To correct auditor's W/P 16-9. - See note 1.																																																						
Adjusted Finding # 4		<u>\$ 161,402.03</u>		<u>\$ 123,512.55</u>	<u>\$ 37,889.48</u>								<u>\$ 6,935.15</u>		<u>\$ 5,715.95</u>	<u>\$ 12,651.10</u>																																																							

EFFECT ON FILING			
Accumulated Depreciation should be reduced by \$12,651.10 - Water \$8,872.40 and Wastewater \$3,778.70	Water	3,574.76	8,872.40
Depreciation Expense should be reduced by \$5,715.95 - Water \$3,574.76 and Wastewater \$2,141.19.	Wastewater	2,141.19	3,778.70
Retained Earnings should be increased by \$6,935.15.		<u>\$ 5,715.95</u>	<u>\$ 12,651.10</u>

**NOTES:**

- The amount for this item was incorrectly added to the total amount to be reclassified to an expense in auditor's W/P 16-9. This item originally was on the list of "no supporting documentation" and the company provided the documentation in the Response to RAI # 3. It was not classified as an expense by the auditor, but by error included in the summation of amounts to be expensed..
- The historical test year is 7/1/06 to 6/30/07. UPIS adjustments prior to the test year are adjusted to Retained Earning. UPIS adjustments for the test year are adjusted to the appropriate expense account. Note that the auditor failed to include on page 16 of the report - "Effect on Filing", the O&M adjustment from July to December 2006. The auditor incorrectly included these O&M expense in Retained Earnings.
- Except for 2006 - 2007 transfers, the number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months. For 2006 - 2007 transfers, the actual number of months depreciated was used in order to more accurately calculate the associated depreciation expense .



**AUDIT FINDING # 4**  
**LUSI - CAPITALIZED ITEMS THAT SHOULD BE EXPENSED**  
**CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH CAPITALIZED ITEMS THAT SHOULD BE EXPENSED - AUDIT FINDING # 4**

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - CAPITALIZED ASSET TO BE EXPENSED	TRANSFER TO UPIS DATE	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 6/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	TOTAL ADJ. TO ACC. DEP. BY ACCOUNT	COMMENTS
311.2	20	2,149.83	Apr-07	8.96	0	0	0	0	0	-	3	26.88	26.88		
311.2	20	4,284.70	Mar-07	17.85	0	0	0	0	0	-	4	71.40	71.40		
311.2	20	2,271.81	Oct-06	9.47	0	0	0	0	0	-	9	85.23	85.23		
311.2	20	2,438.85	Sep-06	10.16	0	0	0	0	0	-	10	101.60	101.60		
311.2	20	4,904.05	Aug-06	20.43	0	0	0	0	0	-	11	224.73	224.73		
311.2	20	8,855.03	2005	36.90	0	0	6	6	12	442.80	12	442.80	885.60		
311.2	20	7,222.53	2004	30.09	0	6	12	6	24	722.16	12	361.08	1,083.24		
311.2	20	14,177.37	2003	59.07	6	12	12	6	36	2,126.52	12	708.84	2,835.36	5,314.04	
330.4	37	2,443.59	2005	5.50	0	0	6	6	12	66.00	12	66.00	132.00		
330.4	37	7,344.90	2003	16.54	6	12	12	6	36	595.44	12	198.48	793.92	925.92	
331.4	43	52,921.33	2005	102.56	0	0	6	6	12	1,230.72	12	1,230.72	2,461.44	2,461.44	
333.4	40	2,280.00	2004	4.75	0	6	12	6	24	114.00	12	57.00	171.00	171.00	
360.2		14,310.00	2005	n/a									n/a	n/a	
371.3	18	2,641.83	Jun-07	12.23	0	0	0	0	0	-	1	12.23	12.23		
371.3	18	3,766.40	Apr-07	17.44	0	0	0	0	0	-	3	52.32	52.32		
371.3	18	3,402.39	Feb-07	15.75	0	0	0	0	0	-	5	78.75	78.75		
371.3	18	3,125.05	Oct-06	14.47	0	0	0	0	0	-	9	130.23	130.23		
371.3	18	2,658.26	Feb-06	12.31	0	0	0	5	5	61.55	12	147.72	209.27		
371.3	18	6,800.49	2005	31.48	0	0	6	6	12	377.76	12	377.76	755.52	1,238.32	
380.4	18	2,426.76	May-07	11.24	0	0	0	0	0	-	2	22.48	22.48		
380.4	18	3,064.48	Jan-07	14.19	0	0	0	0	0	-	6	85.14	85.14		
380.4	18	3,413.33	Jul-06	15.80	0	0	0	0	0	-	12	189.60	189.60		
380.4	18	2,757.84	2004	12.77	0	6	12	6	24	306.48	12	153.24	459.72		
380.4	18	16,051.21	2005	74.31	0	0	6	6	12	891.72	12	891.72	1,783.44	2,540.38	

Total per Audit Finding # 4		<u>\$ 175,712.03</u>								<u>\$ 6,935.15</u>		<u>\$ 5,715.95</u>	<u>12,651.10</u>	<u>12,651.10</u>	
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360.2 Correction (14,310.00) 2005 To correct auditor's W/P 16-9. - See note 1.

Adjusted Finding # 4 \$ 161,402.03

**NOTES:**

- The amount for this item was incorrectly added to the total amount to be reclassified to an expense in auditor's W/P 16-9. This item originally was on the list of "no supporting documentation" and the company provided the documentation in the Response to RAI # 3. It was not classified as an expense by the auditor, but by error included in the summation of amounts to be expensed..
- Except for 2006 - 2007 transfers, the number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months. For 2006 - 2007 transfers, the actual number of months depreciated was used in order to more accurately calculate the associated depreciation expense .

**Docket No. 070693-WS  
Lake Utility Services Inc.**

**Response to Item 3 of Staff's Fourth Data Request**

**The Area Excluding Lake Groves**

**Water Data**

5/8"

Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) 66001			General Service (by customer class and meter size) 66004			Residential Irrigation (by customer class and meter size) 66002			General Service Irrigation (by customer class and meter size) 66005		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	2123	3433	88449951	3	3433	154410	0	3433	0	5	3433	220710
August 2002	1391	3433	38483873	8	3433	330410	2	3433	101320	7	3433	166110
September 2002	2110	3433	60969586	3	3433	91610	0	3433	0	6	3433	25200
October 2002	1475	3433	41948040	8	3433	223240	2	3433	143750	7	3433	202730
November 2002	2132	3433	82343644	4	3433	270020	0	3433	0	6	3433	71730
December 2002	1517	3433	51056186	8	3433	155630	2	3433	137350	7	3433	213960
January 2003	2149	3988	64584049	4	3988	183300	0	3988	0	6	3988	101990
February 2003	1537	3988	46050178	8	3988	117470	2	3988	131080	7	3988	240000
March 2003	2204	3988	69784837	4	3988	215870	0	3988	0	6	3988	58760
April 2003	1677	3988	44360012	8	3988	175480	1	3988	37200	7	3988	210250
May 2003	2242	3988	90573341	4	3988	225340	0	3988	0	6	3988	72580
June 2003	1729	3988	79069746	8	3988	347950	2	3988	49070	7	3988	396570
July 2003	2365	3988	89776623	4	3988	114770	1	3988	430	6	3988	230490
August 2003	1875	3988	47135936	8	3988	257330	1	3988	50410	6	3988	280850
September 2003	2426	3988	72565266	4	3988	83510	0	3988	0	6	3988	172830
October 2003	1874	3988	57394151	8	3988	640940	2	3988	103990	8	3988	267360
November 2003	2391	3988	109145799	4	3988	74440	0	3988	0	7	3988	150630
December 2003	1980	3988	75930707	8	3988	200810	2	3988	97030	8	3988	473720
January 2004	2259	4878	92415117	4	4878	184880	0	4878	0	6	4878	234570
February 2004	1881	4878	59128992	8	4878	270120	3	4878	75260	7	4878	442500
March 2004	2326	4878	59774538	4	4878	69460	0	4878	0	6	4878	91680
April 2004	1913	4878	81428952	8	4878	495580	3	4878	135490	8	4878	116050
May 2004	2352	4878	97357598	4	4878	217140	0	4878	0	6	4878	192130
June 2004	1984	4878	87854688	8	4878	120770	4	4878	155780	7	4878	419690
July 2004	2451	4878	109491552	4	4878	116440	0	4878	0	8	4878	564580
August 2004	2158	4878	69882321	8	4878	65580	4	4878	81950	8	4878	586310
September 2004	2496	4878	77661890	4	4878	94540	0	4878	0	7	4878	516910
October 2004	2177	4878	56639108	8	4878	108490	4	4878	79380	8	4878	973590
November 2004	2546	4878	83317575	4	4878	76290	0	4878	0	7	4878	247470
December 2004	2232	4878	79088991	7	4878	632480	4	4878	120504	8	4878	427100
January 2005	2597	5276	94187737	4	5276	60290	0	5276	0	7	5276	329274
February 2005	2298	5276	66775134	7	5276	11510	4	5276	56996	8	5276	426660
March 2005	2597	5276	83715874	4	5276	49880	0	5276	0	7	5276	334004
April 2005	2393	5276	72919670	7	5276	189090	4	5276	124566	8	5276	421920
May 2005	2613	5276	98154714	4	5276	71510	0	5276	0	7	5276	222312
June 2005	2422	5276	83281662	7	5276	76540	4	5276	121850	8	5276	342670
July 2005	2603	5443	87923408	4	5443	79400	0	5443	0	7	5443	307890
August 2005	2584	5443	68101186	7	5443	144260	4	5443	71730	8	5443	143910
September 2005	2638	5443	88196417	4	5443	81630	0	5443	0	7	5443	350330
October 2005	2571	5502	82674832	8	5502	107358	4	5502	110824	8	5502	236584
November 2005	2611	5502	91149722	6	5502	137119	0	5502	0	7	5502	374860
December 2005	2585	5502	80352904	18	5502	100933	4	5502	74910	8	5502	611706
January 2006	2628	5515	82983741	8	5515	67020	0	5515	0	7	5515	501920
February 2006	2576	5515	74148679	13	5515	31510	4	5515	72030	8	5515	306890
March 2006	2652	5515	88354997	4	5515	80130	0	5515	0	7	5515	378270
April 2006	2611	5569	109658435	13	5569	43250	4	5569	159110	8	5569	427740
May 2006	2679	5569	143660498	4	5569	91090	0	5569	0	7	5569	364070
June 2006	2644	5569	138665096	14	5569	68610	4	5569	195280	8	5569	431960
July 2006	2752	5430	125533942	5	5430	113680	1	5430	148310	8	5430	685070
August 2006	2672	5430	93926339	21	5430	69310	4	5430	170040	8	5430	420010
September 2006	2678	5430	102792893	10	5430	109400	0	5430	0	7	5430	428870
October 2006	2713	5428	93720420	21	5428	56870	4	5428	136650	9	5428	503290
November 2006	2634	5428	123213478	4	5428	111160	0	5428	0	7	5428	388280
December 2006	2734	5428	122997183	22	5428	86740	5	5428	303880	9	5428	542780
January 2007	2658	5606.3	91811489	5	5606.3	99820	0	5606.3	0	7	5606.3	660610
February 2007	2774	5606.3	98936063	21	5606.3	94120	4	5606.3	286160	9	5606.3	466090
March 2007	2686	5606.3	89001359	5	5606.3	221920	1	5606.3	0	7	5606.3	410640
April 2007	2805	5602.5	126116829	29	5602.5	93290	4	5602.5	283460	9	5602.5	448600
May 2007	2662	5602.5	133616061	4	5602.5	114730	1	5602.5	26010	8	5602.5	424040
June 2007	2810	5602.5	149258697	29	5602.5	203180	4	5602.5	283280	9	5602.5	802310
July 2007	2692	5581.5	122622082	7	5581.5	114720	1	5581.5	148310	8	5581.5	665070
August 2007	2833	5581.5	120096609	28	5581.5	209080	4	5581.5	181140	9	5581.5	319565
September 2007	2678	5581.5	104813195	4	5581.5	119950	1	5581.5	51342	8	5581.5	714830
October 2007	2819	5557.2	108355178	28	5557.2	167770	4	5557.2	181090	9	5557.2	803565
November 2007	2664	5557.2	90843912	4	5557.2	66750	1	5557.2	163428	8	5557.2	631770
December 2007	2856	5557.2	116210351	28	5557.2	178730	4	5557.2	180770	9	5557.2	710570
January 2008	2664	5482.2	96282864	5	5482.2	41220	1	5482.2	120000	8	5482.2	616680
February 2008	2834	5482.2	97017729	27	5482.2	154480	4	5482.2	141100	9	5482.2	440380
March 2008	2711	5482.2	71294333	7	5482.2	96520	1	5482.2	100330	8	5482.2	494730
April 2008	2857	5482.2	96474591	29	5482.2	172610	4	5482.2	111580	9	5482.2	705920
May 2008	2727	5482.2	116788977	4	5482.2	106630	1	5482.2	134020	9	5482.2	630830

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) 66010			General Service (by customer class and meter size) 66008			Residential Irrigation (by customer class and meter size) 66007			General Service Irrigation (by customer class and meter size) 66009		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	13	3433	1027000	4	3433	466630	1	3433	63670	3	3433	561380
August 2002	11	3433	187390	2	3433	106430	1	3433	15460	1	3433	179630
September 2002	14	3433	548070	4	3433	719130	1	3433	50	3	3433	370460
October 2002	11	3433	152750	3	3433	98760	1	3433	8320	1	3433	181570
November 2002	15	3433	938040	4	3433	395810	1	3433	50330	3	3433	389470
December 2002	11	3433	380270	3	3433	151870	1	3433	68800	1	3433	91530
January 2003	15	3988	798770	4	3988	579770	1	3988	32630	3	3988	430200
February 2003	11	3988	332560	3	3988	159400	1	3988	66720	2	3988	241240
March 2003	15	3988	660170	4	3988	583320	1	3988	15540	3	3988	369300
April 2003	11	3988	269380	3	3988	163660	1	3988	80450	2	3988	739940
May 2003	15	3988	927460	4	3988	897000	1	3988	30330	3	3988	353820
June 2003	11	3988	604320	3	3988	161660	1	3988	95520	2	3988	637820
July 2003	17	3988	1015860	4	3988	498040	1	3988	59250	3	3988	315350
August 2003	12	3988	292480	3	3988	60130	1	3988	10	2	3988	750060
September 2003	18	3988	683766	4	3988	366470	1	3988	45440	3	3988	375600
October 2003	11	3988	388130	4	3988	140580	1	3988	13710	3	3988	460280
November 2003	17	3988	1482904	4	3988	79690	1	3988	58440	3	3988	-197590
December 2003	12	3988	599260	4	3988	1131910	1	3988	65510	3	3988	518850
January 2004	16	4878	1110190	4	4878	710560	1	4878	21370	3	4878	383370
February 2004	13	4878	418870	3	4878	80120	1	4878	49390	2	4878	264870
March 2004	16	4878	709492	4	4878	470580	1	4878	1900	3	4878	724390
April 2004	13	4878	449310	3	4878	111790	1	4878	54520	2	4878	409670
May 2004	18	4878	1192038	4	4878	445520	1	4878	67740	3	4878	724580
June 2004	13	4878	591950	3	4878	271070	1	4878	123150	2	4878	551500
July 2004	16	4878	1722660	4	4878	1117090	1	4878	106020	3	4878	340930
August 2004	13	4878	529010	4	4878	112230	1	4878	67540	3	4878	429640
September 2004	16	4878	892700	4	4878	477960	1	4878	33640	3	4878	155520
October 2004	13	4878	391880	4	4878	370680	1	4878	5550	3	4878	244910
November 2004	16	4878	1006310	4	4878	584950	1	4878	57080	3	4878	152640
December 2004	13	4878	542408	5	4878	274620	1	4878	38670	3	4878	512050
January 2005	17	5276	1029540	4	5276	584610	1	5276	81840	3	5276	205560
February 2005	13	5276	418942	5	5276	235910	1	5276	30	3	5276	309090
March 2005	18	5276	1038680	4	5276	385900	1	5276	75750	3	5276	227090
April 2005	14	5276	569570	5	5276	243600	1	5276	51270	3	5276	491510
May 2005	18	5276	1394030	4	5276	285020	1	5276	65460	3	5276	217570
June 2005	14	5276	829630	5	5276	382290	1	5276	55670	3	5276	193140
July 2005	17	5443	1447220	4	5443	410990	1	5443	43830	3	5443	378710
August 2005	15	5443	481892	5	5443	217970	1	5443	340	3	5443	142480
September 2005	17	5443	1100200	4	5443	328970	1	5443	65622	3	5443	169760
October 2005	14	5502	492518	5	5502	855230	1	5502	36430	3	5502	209050
November 2005	18	5502	967296	4	5502	374980	1	5502	0	3	5502	227500
December 2005	13	5502	718422	5	5502	-294570	1	5502	53470	4	5502	690890
January 2006	18	5515	810774	4	5515	402270	1	5515	10280	4	5515	415220
February 2006	13	5515	458290	6	5515	344790	1	5515	25470	4	5515	203400
March 2006	17	5515	821920	4	5515	424410	1	5515	60190	3	5515	625410
April 2006	14	5569	766560	5	5569	309940	1	5569	83440	5	5569	811180
May 2006	17	5569	1589980	4	5569	545140	1	5569	58570	3	5569	494190
June 2006	13	5569	755740	6	5569	555240	1	5569	64890	5	5569	1509470
July 2006	17	5430	1707630	4	5430	371100	1	5430	20340	4	5430	246870
August 2006	13	5430	748340	6	5430	427730	1	5430	96420	6	5430	1099400
September 2006	17	5430	1233320	4	5430	2411100	1	5430	10170	3	5430	312210
October 2006	14	5428	653130	6	5428	271760	1	5428	46060	6	5428	893260
November 2006	17	5428	1308260	4	5428	714250	1	5428	13190	3	5428	230730
December 2006	14	5428	813720	16	5428	421380	1	5428	114180	6	5428	2267240
January 2007	17	5806.3	1290740	9	5806.3	291190	1	5806.3	20880	3	5806.3	352420
February 2007	15	5806.3	380728	19	5806.3	707260	1	5806.3	49730	6	5806.3	920870
March 2007	17	5806.3	1143750	4	5806.3	294540	1	5806.3	16900	3	5806.3	191310
April 2007	16	5802.5	840182	16	5802.5	844580	1	5802.5	79620	7	5802.5	579110
May 2007	17	5802.5	1530570	8	5802.5	406520	1	5802.5	6250	3	5802.5	172120
June 2007	15	5802.5	1030190	16	5802.5	1118050	1	5802.5	118190	8	5802.5	1810290
July 2007	17	5581.5	1707630	4	5581.5	371100	1	5581.5	20340	3	5581.5	214170
August 2007	15	5581.5	550480	16	5581.5	797480	1	5581.5	67110	8	5581.5	2630420
September 2007	18	5581.5	1305780	6	5581.5	327690	1	5581.5	54290	3	5581.5	84500
October 2007	15	5557.2	618380	18	5557.2	570310	1	5557.2	152750	8	5557.2	2167300
November 2007	18	5557.2	918990	5	5557.2	325280	1	5557.2	13410	3	5557.2	354790
December 2007	16	5557.2	861500	15	5557.2	401460	1	5557.2	130870	8	5557.2	1699250
January 2008	18	5482.2	1133200	5	5482.2	116190	1	5482.2	0	4	5482.2	339720
February 2008	15	5482.2	437060	15	5482.2	285070	1	5482.2	23720	7	5482.2	778210
March 2008	22	5482.2	618190	3	5482.2	137190	1	5482.2	0	4	5482.2	45190
April 2008	15	5482.2	427110	15	5482.2	326580	1	5482.2	27520	8	5482.2	320070
May 2008	20	5482.2	1578860	7	5482.2	138090	1	5482.2	4320	3	5482.2	218020

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 60012			Residential Irrigation (by customer class and meter size) N/A			General Service Irrigation (by customer class and meter size) 66011		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	3433	0	1	3433	20400	0	3433	0	0	3433	0
August 2002	0	3433	0	2	3433	47100	0	3433	0	1	3433	417800
September 2002	0	3433	0	1	3433	16500	0	3433	0	0	3433	0
October 2002	0	3433	0	3	3433	195390	0	3433	0	1	3433	375900
November 2002	0	3433	0	1	3433	15500	0	3433	0	0	3433	0
December 2002	0	3433	0	3	3433	237500	0	3433	0	1	3433	374300
January 2003	0	3988	0	1	3988	25700	0	3988	0	0	3988	0
February 2003	0	3988	0	3	3988	286100	0	3988	0	1	3988	383900
March 2003	0	3988	0	1	3988	32900	0	3988	0	0	3988	0
April 2003	0	3988	0	3	3988	264700	0	3988	0	1	3988	357800
May 2003	0	3988	0	1	3988	18200	0	3988	0	0	3988	0
June 2003	0	3988	0	3	3988	189300	0	3988	0	1	3988	308600
July 2003	0	3988	0	1	3988	16400	0	3988	0	0	3988	0
August 2003	0	3988	0	3	3988	296300	0	3988	0	1	3988	364900
September 2003	0	3988	0	1	3988	20410	0	3988	0	0	3988	0
October 2003	0	3988	0	3	3988	198900	0	3988	0	1	3988	364500
November 2003	0	3988	0	1	3988	10590	0	3988	0	0	3988	0
December 2003	0	3988	0	3	3988	273300	0	3988	0	1	3988	0
January 2004	0	4878	0	1	4878	24900	0	4878	0	0	4878	0
February 2004	0	4878	0	3	4878	301100	0	4878	0	1	4878	0
March 2004	0	4878	0	1	4878	14200	0	4878	0	0	4878	0
April 2004	0	4878	0	3	4878	237700	0	4878	0	1	4878	143100
May 2004	0	4878	0	1	4878	12400	0	4878	0	0	4878	0
June 2004	0	4878	0	3	4878	298000	0	4878	0	1	4878	238500
July 2004	0	4878	0	1	4878	21000	0	4878	0	0	4878	0
August 2004	0	4878	0	3	4878	311900	0	4878	0	1	4878	339200
September 2004	0	4878	0	1	4878	15562	0	4878	0	0	4878	0
October 2004	0	4878	0	3	4878	143600	0	4878	0	1	4878	140200
November 2004	0	4878	0	1	4878	68238	0	4878	0	0	4878	0
December 2004	0	4878	0	3	4878	293400	0	4878	0	1	4878	907200
January 2005	0	5276	0	1	5276	19700	0	5276	0	0	5276	0
February 2005	0	5276	0	3	5276	240300	0	5276	0	1	5276	947000
March 2005	0	5276	0	1	5276	23600	0	5276	0	0	5276	0
April 2005	0	5276	0	3	5276	302000	0	5276	0	1	5276	522300
May 2005	0	5276	0	1	5276	15300	0	5276	0	0	5276	0
June 2005	0	5276	0	3	5276	290200	0	5276	0	1	5276	469900
July 2005	0	5443	0	1	5443	15400	0	5443	0	0	5443	0
August 2005	0	5443	0	3	5443	258800	0	5443	0	1	5443	494500
September 2005	0	5443	0	1	5443	25166	0	5443	0	0	5443	0
October 2005	0	5502	0	3	5502	282300	0	5502	0	1	5502	372600
November 2005	0	5502	0	1	5502	0	0	5502	0	0	5502	0
December 2005	0	5502	0	3	5502	295400	0	5502	0	1	5502	213300
January 2006	0	5515	0	1	5515	11334	0	5515	0	0	5515	0
February 2006	0	5515	0	3	5515	282900	0	5515	0	1	5515	253700
March 2006	0	5515	0	1	5515	12700	0	5515	0	0	5515	0
April 2006	0	5569	0	3	5569	283500	0	5569	0	1	5569	238300
May 2006	0	5569	0	1	5569	15800	0	5569	0	0	5569	0
June 2006	0	5569	0	3	5569	302500	0	5569	0	1	5569	193100
July 2006	0	5430	0	0	5430	0	0	5430	0	0	5430	0
August 2006	0	5430	0	1	5430	15700	0	5430	0	0	5430	0
September 2006	0	5430	0	3	5430	321100	0	5430	0	1	5430	131300
October 2006	0	5428	0	1	5428	14000	0	5428	0	0	5428	0
November 2006	0	5428	0	3	5428	293100	0	5428	0	1	5428	123200
December 2006	0	5428	0	1	5428	13800	0	5428	0	0	5428	0
January 2007	0	5606.3	0	3	5606.3	310000	0	5606.3	0	1	5606.3	187700
February 2007	0	5606.3	0	1	5606.3	14900	0	5606.3	0	0	5606.3	0
March 2007	0	5606.3	0	3	5606.3	296200	0	5606.3	0	1	5606.3	254000
April 2007	0	5602.5	0	1	5602.5	12700	0	5602.5	0	0	5602.5	0
May 2007	0	5602.5	0	3	5602.5	232800	0	5602.5	0	1	5602.5	221800
June 2007	0	5602.5	0	1	5602.5	16200	0	5602.5	0	0	5602.5	0
July 2007	0	5581.5	0	1	5581.5	15700	0	5581.5	0	0	5581.5	0
August 2007	0	5581.5	0	3	5581.5	264200	0	5581.5	0	1	5581.5	251300
September 2007	0	5581.5	0	1	5581.5	17300	0	5581.5	0	0	5581.5	0
October 2007	0	5557.2	0	3	5557.2	204900	0	5557.2	0	1	5557.2	242400
November 2007	0	5557.2	0	1	5557.2	13000	0	5557.2	0	0	5557.2	0
December 2007	0	5557.2	0	3	5557.2	313300	0	5557.2	0	1	5557.2	249400
January 2008	0	5482.2	0	1	5482.2	16400	0	5482.2	0	0	5482.2	0
February 2008	0	5482.2	0	3	5482.2	262500	0	5482.2	0	1	5482.2	245240
March 2008	0	5482.2	0	1	5482.2	14900	0	5482.2	0	0	5482.2	0
April 2008	0	5482.2	0	3	5482.2	290560	0	5482.2	0	1	5482.2	221160
May 2008	0	5482.2	0	1	5482.2	19600	0	5482.2	0	0	5482.2	0

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 60013			Residential Irrigation (by customer class and meter size) N/A			General Service Irrigation (by customer class and meter size) 66014		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	3433	0	3	3433	352900	0	3433	0	1	3433	0
August 2002	0	3433	0	7	3433	190400	0	3433	0	0	3433	0
September 2002	0	3433	0	2	3433	399300	0	3433	0	1	3433	0
October 2002	0	3433	0	8	3433	257800	0	3433	0	0	3433	0
November 2002	0	3433	0	1	3433	334400	0	3433	0	1	3433	0
December 2002	0	3433	0	5	3433	160100	0	3433	0	0	3433	0
January 2003	0	3988	0	2	3988	405600	0	3988	0	1	3988	0
February 2003	0	3988	0	5	3988	172500	0	3988	0	0	3988	0
March 2003	0	3988	0	2	3988	393400	0	3988	0	1	3988	0
April 2003	0	3988	0	6	3988	207100	0	3988	0	0	3988	0
May 2003	0	3988	0	4	3988	703200	0	3988	0	1	3988	0
June 2003	0	3988	0	7	3988	249500	0	3988	0	0	3988	0
July 2003	0	3988	0	2	3988	386400	0	3988	0	2	3988	0
August 2003	0	3988	0	7	3988	240954	0	3988	0	0	3988	0
September 2003	0	3988	0	4	3988	403600	0	3988	0	2	3988	0
October 2003	0	3988	0	7	3988	276642	0	3988	0	0	3988	0
November 2003	0	3988	0	4	3988	324180	0	3988	0	2	3988	0
December 2003	0	3988	0	6	3988	279750	0	3988	0	0	3988	0
January 2004	0	4878	0	3	4878	896600	0	4878	0	2	4878	0
February 2004	0	4878	0	8	4878	685230	0	4878	0	0	4878	0
March 2004	0	4878	0	2	4878	34800	0	4878	0	2	4878	0
April 2004	0	4878	0	7	4878	305488	0	4878	0	0	4878	0
May 2004	0	4878	0	1	4878	362700	0	4878	0	2	4878	0
June 2004	0	4878	0	9	4878	1591324	0	4878	0	0	4878	0
July 2004	0	4878	0	3	4878	666320	0	4878	0	0	4878	0
August 2004	0	4878	0	7	4878	1065200	0	4878	0	0	4878	0
September 2004	0	4878	0	4	4878	297808	0	4878	0	1	4878	0
October 2004	0	4878	0	5	4878	211564	0	4878	0	0	4878	0
November 2004	0	4878	0	1	4878	253492	0	4878	0	1	4878	0
December 2004	0	4878	0	6	4878	288770	0	4878	0	0	4878	0
January 2005	0	5276	0	1	5276	319462	0	5276	0	0	5276	0
February 2005	0	5276	0	8	5276	1667070	0	5276	0	0	5276	0
March 2005	0	5276	0	2	5276	303606	0	5276	0	0	5276	0
April 2005	0	5276	0	8	5276	886428	0	5276	0	0	5276	0
May 2005	0	5276	0	1	5276	513132	0	5276	0	0	5276	0
June 2005	0	5276	0	8	5276	1224724	0	5276	0	0	5276	0
July 2005	0	5443	0	3	5443	380378	0	5443	0	0	5443	0
August 2005	0	5443	0	10	5443	960008	0	5443	0	1	5443	0
September 2005	0	5443	0	3	5443	566578	0	5443	0	1	5443	425690
October 2005	0	5502	0	10	5502	1538186	0	5502	0	1	5502	1578400
November 2005	0	5502	0	3	5502	201844	0	5502	0	0	5502	0
December 2005	0	5502	0	9	5502	-381596	0	5502	0	1	5502	976500
January 2006	0	5515	0	2	5515	18800	0	5515	0	0	5515	0
February 2006	0	5515	0	10	5515	309338	0	5515	0	2	5515	5557000
March 2006	0	5515	0	2	5515	0	0	5515	0	0	5515	0
April 2006	0	5569	0	8	5569	321600	0	5569	0	2	5569	2858900
May 2006	0	5569	0	3	5569	1054200	0	5569	0	0	5569	0
June 2006	0	5589	0	9	5589	386200	0	5589	0	2	5589	1848100
July 2006	0	5430	0	6	5430	762760	0	5430	0	0	5430	0
August 2006	0	5430	0	10	5430	373200	0	5430	0	2	5430	1747500
September 2006	0	5430	0	1	5430	0	0	5430	0	0	5430	0
October 2006	0	5428	0	11	5428	747859	0	5428	0	3	5428	2008860
November 2006	0	5428	0	2	5428	73941	0	5428	0	0	5428	0
December 2006	0	5428	0	9	5428	905700	0	5428	0	4	5428	3357600
January 2007	0	5606.3	0	1	5606.3	601400	0	5606.3	0	1	5606.3	0
February 2007	0	5606.3	0	9	5606.3	344590	0	5606.3	0	3	5606.3	2662300
March 2007	0	5606.3	0	2	5606.3	88000	0	5606.3	0	0	5606.3	0
April 2007	0	5602.5	0	9	5602.5	942690	0	5602.5	0	2	5602.5	1864600
May 2007	0	5602.5	0	3	5602.5	208600	0	5602.5	0	0	5602.5	0
June 2007	0	5602.5	0	9	5602.5	858050	0	5602.5	0	3	5602.5	4304090
July 2007	0	5581.5	0	5	5581.5	344660	0	5581.5	0	0	5581.5	0
August 2007	0	5581.5	0	12	5581.5	1183540	0	5581.5	0	3	5581.5	2703810
September 2007	0	5581.5	0	6	5581.5	388165	0	5581.5	0	0	5581.5	0
October 2007	0	5557.2	0	11	5557.2	2216557	0	5557.2	0	3	5557.2	4024390
November 2007	0	5557.2	0	3	5557.2	12873	0	5557.2	0	0	5557.2	0
December 2007	0	5557.2	0	12	5557.2	3365170	0	5557.2	0	3	5557.2	2546400
January 2008	0	5482.2	0	1	5482.2	490170	0	5482.2	0	0	5482.2	0
February 2008	0	5482.2	0	10	5482.2	4203522	0	5482.2	0	3	5482.2	724700
March 2008	0	5482.2	0	1	5482.2	104300	0	5482.2	0	0	5482.2	0
April 2008	0	5482.2	0	10	5482.2	355078	0	5482.2	0	6	5482.2	2111700
May 2008	0	5482.2	0	4	5482.2	126200	0	5482.2	0	0	5482.2	0

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 60015			Residential Irrigation (by customer class and meter size) N/A			General Service Hydrant (by customer class and meter size) 60016		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
August 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
September 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
October 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
November 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
December 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
January 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
February 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
March 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
April 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
May 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
June 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
July 2003	0	3988	0	2	3988	48310	0	3988	0	0	3988	0
August 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
September 2003	0	3988	0	2	3988	139230	0	3988	0	0	3988	0
October 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
November 2003	0	3988	0	1	3988	7030	0	3988	0	0	3988	0
December 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
January 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
February 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
March 2004	0	4878	0	1	4878	233910	0	4878	0	0	4878	0
April 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
May 2004	0	4878	0	1	4878	225740	0	4878	0	0	4878	0
June 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
July 2004	0	4878	0	1	4878	147780	0	4878	0	0	4878	0
August 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
September 2004	0	4878	0	2	4878	480140	0	4878	0	0	4878	0
October 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
November 2004	0	4878	0	1	4878	133760	0	4878	0	0	4878	0
December 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
January 2005	0	5276	0	1	5276	120630	0	5276	0	0	5276	0
February 2005	0	5276	0	0	5276	0	0	5276	0	0	5276	0
March 2005	0	5276	0	1	5276	122400	0	5276	0	0	5276	0
April 2005	0	5276	0	0	5276	0	0	5276	0	0	5276	0
May 2005	0	5276	0	1	5276	128800	0	5276	0	0	5276	0
June 2005	0	5276	0	0	5276	0	0	5276	0	0	5276	0
July 2005	0	5443	0	1	5443	109480	0	5443	0	0	5443	0
August 2005	0	5443	0	0	5443	0	0	5443	0	0	5443	0
September 2005	0	5443	0	1	5443	189440	0	5443	0	0	5443	0
October 2005	0	5502	0	0	5502	0	0	5502	0	0	5502	0
November 2005	0	5502	0	1	5502	132940	0	5502	0	0	5502	0
December 2005	0	5502	0	0	5502	0	0	5502	0	0	5502	0
January 2006	0	5515	0	1	5515	106620	0	5515	0	0	5515	0
February 2006	0	5515	0	0	5515	0	0	5515	0	0	5515	0
March 2006	0	5515	0	1	5515	181060	0	5515	0	0	5515	0
April 2006	0	5569	0	0	5569	0	0	5569	0	0	5569	0
May 2006	0	5569	0	1	5569	126340	0	5569	0	0	5569	0
June 2006	0	5569	0	0	5569	0	0	5569	0	0	5569	0
July 2006	0	5430	0	1	5430	0	0	5430	0	0	5430	0
August 2006	0	5430	0	0	5430	0	0	5430	0	0	5430	0
September 2006	0	5430	0	1	5430	89640	0	5430	0	0	5430	0
October 2006	0	5428	0	0	5428	0	0	5428	0	0	5428	0
November 2006	0	5428	0	1	5428	79130	0	5428	0	0	5428	0
December 2006	0	5428	0	0	5428	0	0	5428	0	0	5428	0
January 2007	0	5606.3	0	1	5606.3	4809920	0	5606.3	0	0	5606.3	0
February 2007	0	5606.3	0	0	5606.3	0	0	5606.3	0	0	5606.3	0
March 2007	0	5606.3	0	1	5606.3	0	0	5606.3	0	0	5606.3	0
April 2007	0	5602.5	0	0	5602.5	0	0	5602.5	0	0	5602.5	0
May 2007	0	5602.5	0	1	5602.5	0	0	5602.5	0	0	5602.5	0
June 2007	0	5602.5	0	0	5602.5	0	0	5602.5	0	0	5602.5	0
July 2007	0	5581.5	0	1	5581.5	0	0	5581.5	0	0	5581.5	0
August 2007	0	5581.5	0	0	5581.5	0	0	5581.5	0	0	5581.5	0
September 2007	0	5581.5	0	1	5581.5	336400	0	5581.5	0	0	5581.5	0
October 2007	0	5557.2	0	0	5557.2	0	0	5557.2	0	0	5557.2	0
November 2007	0	5557.2	0	1	5557.2	260100	0	5557.2	0	0	5557.2	0
December 2007	0	5557.2	0	0	5557.2	0	0	5557.2	0	0	5557.2	0
January 2008	0	5482.2	0	1	5482.2	158230	0	5482.2	0	0	5482.2	0
February 2008	0	5482.2	0	0	5482.2	0	0	5482.2	0	0	5482.2	0
March 2008	0	5482.2	0	1	5482.2	187830	0	5482.2	0	0	5482.2	0
April 2008	0	5482.2	0	0	5482.2	0	0	5482.2	0	1	5482.2	163980
May 2008	0	5482.2	0	1	5482.2	235270	0	5482.2	0	0	5482.2	0

**Docket No. 070693-WS  
Lake Utility Services Inc.**

**Response to Item 3 of Staff's Fourth Data Request**

**Lake Groves**

**Water Data**





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Monthly Water Gallons Sold (000)									
Month/Yr	Residential (by customer class and meter size) 67501			General Service (by customer class and meter size) 67512			Irrigation (by customer class and meter size) 67511		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	1910	2292	33471185	3	2292	29460	3	2292	121290
August 2002	1890	2292	25178289	3	2292	29631	3	2292	24420
September 2002	1921	2292	28359536	3	2292	22350	3	2292	26710
October 2002	1922	2292	20760404	3	2292	23010	3	2292	20080
November 2002	1927	2292	29043990	3	2292	14050	3	2292	25100
December 2002	1946	2292	25704560	3	2292	11890	3	2292	23130
January 2003	1952	2423	29224338	3	2423	18090	3	2423	26120
February 2003	1968	2423	25662442	3	2423	14170	3	2423	23750
March 2003	1985	2423	30474088	3	2423	13990	3	2423	6210
April 2003	1998	2423	25786531	3	2423	13340	3	2423	0
May 2003	2016	2423	38032279	3	2423	19750	3	2423	8690
June 2003	2035	2423	38398866	3	2423	21850	3	2423	18210
July 2003	2037	2423	33184290	3	2423	22760	3	2423	30450
August 2003	2028	2423	28271415	3	2423	17170	3	2423	2370
September 2003	2040	2423	23107179	3	2423	10030	3	2423	7640
October 2003	4080	2423	59549758	6	2423	33570	6	2423	34218
November 2003	41	2423	670280	0	2423	0	0	2423	0
December 2003	2082	2423	33179119	3	2423	15950	3	2423	32230
January 2004	4159	2565	67715431	6	2565	27700	6	2565	64040
February 2004	31	2565	501420	0	2565	0	0	2565	0
March 2004	2173	2565	32483951	3	2565	37360	3	2565	10290
April 2004	2203	2565	32735259	4	2565	209300	3	2565	4720
May 2004	2240	2565	46071087	4	2565	274190	3	2565	32700
June 2004	2283	2565	44747039	4	2565	93060	3	2565	46580
July 2004	4671	2565	92498631	9	2565	131330	6	2565	95820
August 2004	68	2565	1647280	0	2565	0	0	2565	0
September 2004	2433	2565	38495217	4	2565	41050	4	2565	47780
October 2004	2459	2565	35725663	4	2565	45820	4	2565	98450
November 2004	2493	2565	40199323	4	2565	109710	4	2565	392740
December 2004	2480	2565	46897241	4	2565	46150	4	2565	356350
January 2005	2572	2783	53826487	4	2783	72610	5	2783	206430
February 2005	2548	2783	47242892	4	2783	97040	5	2783	183460
March 2005	2815	2783	48379069	4	2783	133970	5	2783	103200
April 2005	2889	2783	51426225	4	2783	191290	5	2783	171220
May 2005	2841	2783	58934670	4	2783	60340	5	2783	182260
June 2005	2283	2783	44747039	4	2783	93060	3	2783	46580
July 2005	5314	2862	105955088	8	2862	132277	10	2862	644710
August 2005	84	2862	3950370	0	2862	0	0	2862	0
September 2005	2680	2862	56258978	4	2862	41723	6	2862	345850
October 2005	2758	2866	56050273	4	2866	38710	5	2866	245070
November 2005	2751	2866	59284250	4	2866	49370	5	2866	143990
December 2005	2780	2866	64015185	4	2866	38390	5	2866	188230
January 2006	2742	2913	53678206	4	2913	45470	5	2913	162800
February 2006	2761	2913	62477759	4	2913	40390	5	2913	48710
March 2006	2767	2913	62400684	4	2913	34766	5	2913	267670
April 2006	5491	2942	148311147	8	2942	156414	10	2942	294630
May 2006	82	2942	4353548	0	2942	0	0	2942	0
June 2006	5520	2942	152783371	8	2942	359860	10	2942	331250
July 2006	63	2874	1491760	0	2874	0	0	2874	0
August 2006	2795	2874	53041361	4	2874	49940	5	2874	32920
September 2006	2784	2874	70198030	4	2874	82420	5	2874	4630
October 2006	2813	2881	54843501	4	2881	59880	5	2881	75091
November 2006	5559	2881	136478809	8	2881	161290	10	2881	300
December 2006	46	2881	1276770	0	2881	0	0	2881	0
January 2007	2809	2895.8	55133790	4	2895.8	87920	5	2895.8	250
February 2007	2804	2895.8	58641573	4	2895.8	237350	5	2895.8	240
March 2007	2797	2895.8	51382859	5	2895.8	100420	5	2895.8	170
April 2007	2806	2890.8	60969510	4	2890.8	47490	5	2890.8	270
May 2007	2830	2890.8	63607461	4	2890.8	40453	5	2890.8	270
June 2007	2796	2890.8	69808072	4	2890.8	32580	5	2890.8	11399
July 2007	2821	2855.8	71865542	4	2855.8	76090	5	2855.8	35650
August 2007	5595	2855.8	128824815	8	2855.8	94130	10	2855.8	65820
September 2007	47	2855.8	919400	0	2855.8	0	0	2855.8	0
October 2007	2836	2804.3	53509174	4	2804.3	26380	6	2804.3	157640
November 2007	5587	2804.3	108273792	8	2804.3	35460	12	2804.3	242630
December 2007	61	2804.3	1531380	0	2804.3	0	0	2804.3	0
January 2008	2789	2828.3	57734864	4	2828.3	16050	6	2828.3	47720
February 2008	2814	2852.3	57489349	4	2852.3	14870	6	2852.3	53970
March 2008	2794	2828.3	47409777	4	2828.3	9640	6	2828.3	20120
April 2008	5521	2828.3	99603491	8	2828.3	32490	12	2828.3	8020
May 2008	2796	2828.3	69667881	4	2828.3	26710	6	2828.3	27820

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Monthly Water Gallons Sold (000)									
Month/Yr	Residential (by customer class and meter size) 67502			General Service (by customer class and meter size) 87513			Irrigation (by customer class and meter size) 87518		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	4	2292	94180	5	2292	330680
August 2002	0	2292	0	4	2292	85490	5	2292	227220
September 2002	0	2292	0	5	2292	182630	5	2292	183120
October 2002	0	2292	0	5	2292	107210	5	2292	187270
November 2002	0	2292	0	5	2292	87010	5	2292	143350
December 2002	0	2292	0	5	2292	62920	5	2292	120680
January 2003	0	2423	0	6	2423	66700	5	2423	62890
February 2003	0	2423	0	5	2423	98560	5	2423	391920
March 2003	0	2423	0	5	2423	93730	5	2423	190410
April 2003	0	2423	0	6	2423	75170	5	2423	247500
May 2003	0	2423	0	6	2423	104170	5	2423	415780
June 2003	0	2423	0	6	2423	134230	5	2423	503890
July 2003	0	2423	0	6	2423	126240	5	2423	548290
August 2003	0	2423	0	6	2423	141150	5	2423	590550
September 2003	0	2423	0	6	2423	75668	5	2423	511850
October 2003	0	2423	0	12	2423	276820	10	2423	551550
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	6	2423	212595	5	2423	436680
January 2004	0	2565	0	13	2565	516720	11	2565	810050
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	6	2565	256420	5	2565	264570
April 2004	0	2565	0	6	2565	213180	5	2565	335420
May 2004	0	2565	0	6	2565	241270	5	2565	405935
June 2004	0	2565	0	6	2565	161826	5	2565	725375
July 2004	0	2565	0	12	2565	267270	10	2565	576390
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	6	2565	149750	5	2565	316340
October 2004	0	2565	0	6	2565	123150	5	2565	291780
November 2004	0	2565	0	6	2565	65730	5	2565	210020
December 2004	0	2565	0	6	2565	38870	5	2565	278080
January 2005	0	2783	0	8	2783	123210	5	2783	509530
February 2005	0	2783	0	6	2783	195010	5	2783	417090
March 2005	0	2783	0	6	2783	94070	5	2783	394110
April 2005	0	2783	0	8	2783	87980	5	2783	416090
May 2005	0	2783	0	6	2783	124050	5	2783	421370
June 2005	0	2783	0	8	2783	161826	5	2783	725375
July 2005	0	2862	0	12	2862	371050	10	2862	315100
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	6	2862	77280	5	2862	127150
October 2005	0	2886	0	6	2886	151610	5	2886	380720
November 2005	0	2886	-3600	7	2886	134220	5	2886	243430
December 2005	0	2886	0	7	2886	207480	5	2886	261750
January 2006	0	2913	0	7	2913	278750	6	2913	234490
February 2006	0	2913	0	7	2913	540313	4	2913	241060
March 2006	0	2913	0	6	2913	621910	4	2913	202870
April 2006	0	2942	0	12	2942	1563740	10	2942	485310
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	12	2942	1641087	10	2942	750540
July 2006	0	2874	0	1	2874	0	1	2874	0
August 2006	0	2874	0	6	2874	855029	5	2874	119550
September 2006	0	2874	0	7	2874	1053390	5	2874	138610
October 2006	0	2881	0	7	2881	1135920	5	2881	195980
November 2006	0	2881	0	14	2881	2748600	10	2881	264310
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	7	2895.8	1015750	5	2895.8	135240
February 2007	0	2895.8	0	11	2895.8	956650	6	2895.8	312980
March 2007	0	2895.8	0	11	2895.8	121630	6	2895.8	258840
April 2007	0	2890.8	0	10	2890.8	161510	6	2890.8	307670
May 2007	0	2890.8	0	10	2890.8	161140	6	2890.8	259410
June 2007	0	2890.8	0	10	2890.8	175710	6	2890.8	347690
July 2007	0	2855.8	0	10	2855.8	174360	7	2855.8	485220
August 2007	0	2855.8	0	20	2855.8	326990	12	2855.8	694330
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0
October 2007	0	2804.3	0	11	2804.3	115330	6	2804.3	396450
November 2007	0	2804.3	0	18	2804.3	199900	12	2804.3	1045410
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	9	2828.3	168620	6	2828.3	772050
February 2008	0	2852.3	0	9	2852.3	126860	6	2852.3	522858
March 2008	0	2828.3	0	9	2828.3	106940	6	2828.3	263132
April 2008	0	2828.3	0	18	2828.3	227450	12	2828.3	262580
May 2008	0	2828.3	0	9	2828.3	161830	6	2828.3	155020

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Monthly Water Gallons Sold (000)									
Month/Yr	Residential (by customer class and meter size) 67503			General Service (by customer class and meter size) 67514			Irrigation (by customer class and meter size) 67519		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	1	2292	46026	1	2292	257300
August 2002	0	2292	0	1	2292	89774	1	2292	118200
September 2002	0	2292	0	1	2292	74200	1	2292	359300
October 2002	0	2292	0	1	2292	39800	1	2292	202600
November 2002	0	2292	0	1	2292	59200	1	2292	189300
December 2002	0	2292	0	1	2292	37600	1	2292	153400
January 2003	0	2423	0	1	2423	40800	1	2423	156200
February 2003	0	2423	0	1	2423	28700	1	2423	216500
March 2003	0	2423	0	1	2423	36000	1	2423	227300
April 2003	0	2423	0	1	2423	32100	2	2423	463900
May 2003	0	2423	0	1	2423	44400	2	2423	234860
June 2003	0	2423	0	1	2423	51600	2	2423	180810
July 2003	0	2423	0	1	2423	42400	2	2423	138207
August 2003	0	2423	0	1	2423	57700	2	2423	256913
September 2003	0	2423	0	1	2423	113200	2	2423	369200
October 2003	0	2423	0	2	2423	130300	4	2423	493700
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	1	2423	80800	2	2423	478400
January 2004	0	2565	0	2	2565	126200	4	2565	687800
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	1	2565	61700	2	2565	194800
April 2004	0	2565	0	1	2565	85400	2	2565	142300
May 2004	0	2565	0	1	2565	70400	2	2565	240800
June 2004	0	2565	0	1	2565	70210	2	2565	213000
July 2004	0	2565	0	2	2565	225490	4	2565	595700
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	1	2565	108700	2	2565	31900
October 2004	0	2565	0	1	2565	81900	2	2565	156800
November 2004	0	2565	0	1	2565	83900	2	2565	160400
December 2004	0	2565	0	1	2565	80100	2	2565	140800
January 2005	0	2783	0	1	2783	96700	2	2783	164300
February 2005	0	2783	0	1	2783	76100	2	2783	152200
March 2005	0	2783	0	1	2783	83500	2	2783	147100
April 2005	0	2783	0	1	2783	126900	2	2783	164600
May 2005	0	2783	0	1	2783	57000	2	2783	167700
June 2005	0	2783	0	1	2783	70210	2	2783	213000
July 2005	0	2862	0	2	2862	111100	4	2862	341400
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	1	2862	57500	2	2862	160000
October 2005	0	2886	0	1	2886	71200	2	2886	278900
November 2005	0	2886	0	1	2886	39000	2	2886	313300
December 2005	0	2886	0	1	2886	46700	2	2886	291000
January 2006	0	2913	0	1	2913	60000	2	2913	321600
February 2006	0	2913	0	1	2913	43300	2	2913	302300
March 2006	0	2913	0	1	2913	36300	2	2913	282300
April 2006	0	2942	0	2	2942	76600	4	2942	613200
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	2	2942	124000	4	2942	507600
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	1	2874	29100	2	2874	116500
September 2006	0	2874	0	1	2874	70600	2	2874	107700
October 2006	0	2881	0	1	2881	42200	2	2881	80900
November 2006	0	2881	0	2	2881	124700	4	2881	259600
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	1	2895.8	47650	2	2895.8	128300
February 2007	0	2895.8	0	1	2895.8	90350	2	2895.8	144200
March 2007	0	2895.8	0	1	2895.8	82500	2	2895.8	100700
April 2007	0	2890.8	0	1	2890.8	88500	2	2890.8	174700
May 2007	0	2890.8	0	1	2890.8	102100	2	2890.8	119700
June 2007	0	2890.8	0	1	2890.8	154100	2	2890.8	110000
July 2007	0	2855.8	0	1	2855.8	143300	2	2855.8	135300
August 2007	0	2855.8	0	2	2855.8	191000	4	2855.8	157700
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0
October 2007	0	2804.3	0	1	2804.3	113100	2	2804.3	173200
November 2007	0	2804.3	0	2	2804.3	157200	4	2804.3	339300
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	1	2828.3	113700	2	2828.3	179200
February 2008	0	2852.3	0	1	2852.3	82700	2	2852.3	196700
March 2008	0	2828.3	0	1	2828.3	67300	2	2828.3	145900
April 2008	0	2828.3	0	2	2828.3	150300	4	2828.3	812500
May 2008	0	2828.3	0	1	2828.3	68000	2	2828.3	433800

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Monthly Water Gallons Sold (000)									
Month/Yr	Residential (by customer class and meter size) 67504			General Service (by customer class and meter size) 67515			Irrigation (by customer class and meter size) 67520		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	0	2292	0	3	2292	917700
August 2002	0	2292	0	0	2292	0	3	2292	767400
September 2002	0	2292	0	1	2292	0	3	2292	545510
October 2002	0	2292	0	1	2292	0	3	2292	685090
November 2002	0	2292	0	1	2292	92090	3	2292	690100
December 2002	0	2292	0	1	2292	73800	3	2292	578600
January 2003	0	2423	0	1	2423	19700	3	2423	813500
February 2003	0	2423	0	2	2423	17400	3	2423	493000
March 2003	0	2423	0	0	2423	0	3	2423	639800
April 2003	0	2423	0	0	2423	0	3	2423	632500
May 2003	0	2423	0	0	2423	0	3	2423	657300
June 2003	0	2423	0	1	2423	48400	3	2423	578700
July 2003	0	2423	0	1	2423	36500	3	2423	677200
August 2003	0	2423	0	1	2423	37700	3	2423	620000
September 2003	0	2423	0	1	2423	9800	3	2423	642800
October 2003	0	2423	0	6	2423	176200	6	2423	1291600
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	3	2423	65348	3	2423	639700
January 2004	0	2565	0	7	2565	280800	6	2565	1138700
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	4	2565	41500	3	2565	634800
April 2004	0	2565	0	4	2565	39100	3	2565	775600
May 2004	0	2565	0	3	2565	53520	3	2565	462100
June 2004	0	2565	0	3	2565	0	3	2565	715400
July 2004	0	2565	0	4	2565	0	6	2565	1945400
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	2	2565	42800	3	2565	894800
October 2004	0	2565	0	2	2565	100	3	2565	719100
November 2004	0	2565	0	2	2565	0	3	2565	513700
December 2004	0	2565	0	2	2565	0	3	2565	591372
January 2005	0	2783	0	1	2783	353	3	2783	639238
February 2005	0	2783	0	0	2783	0	3	2783	727990
March 2005	0	2783	0	1	2783	8540	3	2783	634600
April 2005	0	2783	0	1	2783	100	3	2783	666700
May 2005	0	2783	0	1	2783	0	3	2783	609450
June 2005	0	2783	0	3	2783	0	3	2783	715400
July 2005	0	2862	0	2	2862	743	6	2862	1276200
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	1	2862	0	3	2862	539510
October 2005	0	2886	0	1	2886	0	3	2886	663690
November 2005	0	2886	0	0	2886	0	3	2886	604900
December 2005	0	2886	0	0	2886	0	3	2886	426010
January 2006	0	2913	0	1	2913	22600	3	2913	33290
February 2006	0	2913	0	0	2913	0	3	2913	3200
March 2006	0	2913	0	0	2913	0	3	2913	3500
April 2006	0	2942	0	0	2942	0	6	2942	71600
May 2006	0	2942	0	0	2942	0	1	2942	0
June 2006	0	2942	0	5	2942	452800	4	2942	173400
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	4	2874	7200	2	2874	72800
September 2006	0	2874	0	4	2874	277801	2	2874	88000
October 2006	0	2881	0	4	2881	212567	2	2881	11700
November 2006	0	2881	0	8	2881	1682946	4	2881	206400
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	4	2895.8	412166	2	2895.8	80330
February 2007	0	2895.8	0	4	2895.8	713713	2	2895.8	66200
March 2007	0	2895.8	0	4	2895.8	96042	2	2895.8	78000
April 2007	0	2890.8	0	4	2890.8	367608	2	2890.8	63000
May 2007	0	2890.8	0	5	2890.8	352781	2	2890.8	80200
June 2007	0	2890.8	0	5	2890.8	2375575	2	2890.8	82000
July 2007	0	2855.8	0	6	2855.8	1333605	2	2855.8	85437
August 2007	0	2855.8	0	7	2855.8	757433	4	2855.8	156763
September 2007	0	2855.8	0	1	2855.8	271800	0	2855.8	0
October 2007	0	2804.3	0	3	2804.3	5683428	2	2804.3	45080
November 2007	0	2804.3	0	4	2804.3	1067536	4	2804.3	100900
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	4	2828.3	266300	2	2828.3	171900
February 2008	0	2852.3	0	2	2852.3	51100	2	2852.3	99000
March 2008	0	2828.3	0	3	2828.3	-80600	2	2828.3	100
April 2008	0	2828.3	0	2	2828.3	35100	4	2828.3	30800
May 2008	0	2828.3	0	1	2828.3	7800	2	2828.3	68700

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Monthly Water Gallons Sold (000)										
Month/Yr	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 67516			Irrigation (by customer class and meter size) N/A			
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	
July 2002	0	2292	0	0	2292	0	0	2292	0	
August 2002	0	2292	0	0	2292	0	0	2292	0	
September 2002	0	2292	0	1	2292	0	0	2292	0	
October 2002	0	2292	0	0	2292	0	0	2292	0	
November 2002	0	2292	0	0	2292	0	0	2292	0	
December 2002	0	2292	0	0	2292	0	0	2292	0	
January 2003	0	2423	0	0	2423	0	0	2423	0	
February 2003	0	2423	0	0	2423	0	0	2423	0	
March 2003	0	2423	0	0	2423	0	0	2423	0	
April 2003	0	2423	0	0	2423	0	0	2423	0	
May 2003	0	2423	0	0	2423	0	0	2423	0	
June 2003	0	2423	0	0	2423	0	0	2423	0	
July 2003	0	2423	0	0	2423	0	0	2423	0	
August 2003	0	2423	0	0	2423	0	0	2423	0	
September 2003	0	2423	0	0	2423	0	0	2423	0	
October 2003	0	2423	0	0	2423	0	0	2423	0	
November 2003	0	2423	0	0	2423	0	0	2423	0	
December 2003	0	2423	0	0	2423	0	0	2423	0	
January 2004	0	2565	0	0	2565	0	0	2565	0	
February 2004	0	2565	0	0	2565	0	0	2565	0	
March 2004	0	2565	0	0	2565	0	0	2565	0	
April 2004	0	2565	0	0	2565	0	0	2565	0	
May 2004	0	2565	0	0	2565	0	0	2565	0	
June 2004	0	2565	0	0	2565	0	0	2565	0	
July 2004	0	2565	0	0	2565	0	0	2565	0	
August 2004	0	2565	0	0	2565	0	0	2565	0	
September 2004	0	2565	0	0	2565	0	0	2565	0	
October 2004	0	2565	0	0	2565	0	0	2565	0	
November 2004	0	2565	0	0	2565	0	0	2565	0	
December 2004	0	2565	0	0	2565	0	0	2565	0	
January 2005	0	2783	0	0	2783	0	0	2783	0	
February 2005	0	2783	0	0	2783	0	0	2783	0	
March 2005	0	2783	0	0	2783	0	0	2783	0	
April 2005	0	2783	0	0	2783	0	0	2783	0	
May 2005	0	2783	0	0	2783	0	0	2783	0	
June 2005	0	2783	0	0	2783	0	0	2783	0	
July 2005	0	2862	0	0	2862	0	0	2862	0	
August 2005	0	2862	0	0	2862	0	0	2862	0	
September 2005	0	2862	0	0	2862	0	0	2862	0	
October 2005	0	2886	0	0	2886	0	0	2886	0	
November 2005	0	2886	0	0	2886	0	0	2886	0	
December 2005	0	2886	0	0	2886	0	0	2886	0	
January 2006	0	2913	0	0	2913	0	0	2913	0	
February 2006	0	2913	0	0	2913	0	0	2913	0	
March 2006	0	2913	0	0	2913	0	0	2913	0	
April 2006	0	2942	0	0	2942	0	0	2942	0	
May 2006	0	2942	0	0	2942	0	0	2942	0	
June 2006	0	2942	0	0	2942	0	0	2942	0	
July 2006	0	2874	0	0	2874	0	0	2874	0	
August 2006	0	2874	0	0	2874	0	0	2874	0	
September 2006	0	2874	0	0	2874	0	0	2874	0	
October 2006	0	2881	0	0	2881	0	0	2881	0	
November 2006	0	2881	0	0	2881	0	0	2881	0	
December 2006	0	2881	0	0	2881	0	0	2881	0	
January 2007	0	2895.8	0	0	2895.8	0	0	2895.8	0	
February 2007	0	2895.8	0	0	2895.8	0	0	2895.8	0	
March 2007	0	2895.8	0	0	2895.8	0	0	2895.8	0	
April 2007	0	2890.8	0	0	2890.8	0	0	2890.8	0	
May 2007	0	2890.8	0	0	2890.8	0	0	2890.8	0	
June 2007	0	2890.8	0	0	2890.8	0	0	2890.8	0	
July 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0	
August 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0	
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0	
October 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0	
November 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0	
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0	
January 2008	0	2828.3	0	0	2828.3	0	0	2828.3	0	
February 2008	0	2852.3	0	0	2852.3	0	0	2852.3	0	
March 2008	0	2828.3	0	0	2828.3	0	0	2828.3	0	
April 2008	0	2828.3	0	0	2828.3	0	0	2828.3	0	
May 2008	0	2828.3	0	0	2828.3	0	0	2828.3	0	

4<sup>th</sup>

Month/Yr	Monthly Water Gallons Sold (000)								
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 67517			Irrigation (by customer class and meter size) N/A		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	1	2292	982500	0	2292	0
August 2002	0	2292	0	1	2292	814500	0	2292	0
September 2002	0	2292	0	1	2292	990300	0	2292	0
October 2002	0	2292	0	1	2292	795300	0	2292	0
November 2002	0	2292	0	1	2292	1140900	0	2292	0
December 2002	0	2292	0	1	2292	1619800	0	2292	0
January 2003	0	2423	0	1	2423	1625200	0	2423	0
February 2003	0	2423	0	1	2423	1673300	0	2423	0
March 2003	0	2423	0	1	2423	1715800	0	2423	0
April 2003	0	2423	0	1	2423	1471100	0	2423	0
May 2003	0	2423	0	1	2423	1135300	0	2423	0
June 2003	0	2423	0	1	2423	953500	0	2423	0
July 2003	0	2423	0	1	2423	1085500	0	2423	0
August 2003	0	2423	0	1	2423	876700	0	2423	0
September 2003	0	2423	0	1	2423	678300	0	2423	0
October 2003	0	2423	0	2	2423	1691400	0	2423	0
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	1	2423	949800	0	2423	0
January 2004	0	2565	0	2	2565	2348900	0	2565	0
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	1	2565	1315300	0	2565	0
April 2004	0	2565	0	1	2565	1191000	0	2565	0
May 2004	0	2565	0	1	2565	1110700	0	2565	0
June 2004	0	2565	0	1	2565	1140100	0	2565	0
July 2004	0	2565	0	2	2565	2008600	0	2565	0
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	1	2565	740700	0	2565	0
October 2004	0	2565	0	1	2565	441200	0	2565	0
November 2004	0	2565	0	1	2565	433700	0	2565	0
December 2004	0	2565	0	1	2565	776700	0	2565	0
January 2005	0	2783	0	1	2783	822900	0	2783	0
February 2005	0	2783	0	1	2783	928500	0	2783	0
March 2005	0	2783	0	1	2783	964000	0	2783	0
April 2005	0	2783	0	1	2783	1091200	0	2783	0
May 2005	0	2783	0	1	2783	904760	0	2783	0
June 2005	0	2783	0	1	2783	1140100	0	2783	0
July 2005	0	2862	0	1	2862	494500	0	2862	0
August 2005	0	2862	0	1	2862	634200	0	2862	0
September 2005	0	2862	0	1	2862	648800	0	2862	0
October 2005	0	2886	0	1	2886	384300	0	2886	0
November 2005	0	2886	0	1	2886	482700	0	2886	0
December 2005	0	2886	0	1	2886	583700	0	2886	0
January 2006	0	2913	0	1	2913	568900	0	2913	0
February 2006	0	2913	0	1	2913	644200	0	2913	0
March 2006	0	2913	0	1	2913	662110	0	2913	0
April 2006	0	2942	0	2	2942	1374290	0	2942	0
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	2	2942	1122900	0	2942	0
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	1	2874	799300	0	2874	0
September 2006	0	2874	0	1	2874	800000	0	2874	0
October 2006	0	2881	0	1	2881	1452200	0	2881	0
November 2006	0	2881	0	2	2881	1296700	0	2881	0
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	1	2895.8	591100	0	2895.8	0
February 2007	0	2895.8	0	1	2895.8	545000	0	2895.8	0
March 2007	0	2895.8	0	1	2895.8	711700	0	2895.8	0
April 2007	0	2890.8	0	1	2890.8	294100	0	2890.8	0
May 2007	0	2890.8	0	1	2890.8	109200	0	2890.8	0
June 2007	0	2890.8	0	1	2890.8	21400	0	2890.8	0
July 2007	0	2855.8	0	1	2855.8	5100	0	2855.8	0
August 2007	0	2855.8	0	4	2855.8	12477800	0	2855.8	0
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0
October 2007	0	2804.3	0	3	2804.3	4273400	0	2804.3	0
November 2007	0	2804.3	0	5	2804.3	11125200	0	2804.3	0
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	2	2828.3	7731600	0	2828.3	0
February 2008	0	2852.3	0	2	2852.3	7931400	0	2852.3	0
March 2008	0	2828.3	0	2	2828.3	4212300	0	2828.3	0
April 2008	0	2828.3	0	4	2828.3	7853400	0	2828.3	0
May 2008	0	2828.3	0	2	2828.3	2069400	0	2828.3	0

**Docket No. 070693-WS  
Lake Utility Services Inc.**

**Response to Item 4 of Staff's Fourth Data Request**

**Lake Groves**

**Wastewater Data**



SUB	BILL DT	FPER....	TPER....	Cooresponding Consumption Report Months	
00675	07/01/02	05/21/02	06/20/02	July	2002
00675	07/30/02	06/21/02	07/20/02	July	2002
00675	08/01/02	07/21/02	08/20/02	August	2002
00675	08/31/02	08/21/02	09/20/02	September	2002
00675	09/01/02	09/21/02	10/20/02	October	2002
00675	09/30/02	09/21/02	10/20/02	October	2002
00675	10/01/02	09/21/02	10/20/02	October	2002
00675	10/31/02	09/21/02	10/20/02	October	2002
00675	11/01/02	10/21/02	11/20/02	November	2002
00675	11/30/02	10/21/02	11/20/02	November	2002
00675	12/01/02	11/21/02	12/20/02	December	2002
00675	12/31/02	11/21/02	12/20/02	December	2002
00675	01/01/03	12/21/02	01/20/03	January	2003
00675	01/31/03	12/21/02	01/20/03	January	2003
00675	02/01/03	01/21/03	02/20/03	February	2003
00675	02/28/03	01/21/03	02/20/03	February	2003
00675	03/01/03	02/21/03	03/20/03	March	2003
00675	03/31/03	02/21/03	03/20/03	March	2003
00675	04/01/03	03/21/03	04/20/03	April	2003
00675	04/30/03	03/21/03	04/20/03	April	2003
00675	05/01/03	04/21/03	05/20/03	May	2003
00675	05/31/03	04/21/03	05/20/03	May	2003
00675	06/01/03	05/21/03	06/20/03	June	2003
00675	06/30/03	05/21/03	06/20/03	June	2003
00675	07/01/04	05/21/04	06/20/04	July	2004
00675	07/30/04	06/21/04	07/20/04	July	2004
00675	08/01/04	07/21/04	08/20/04	September	2004
00675	10/01/04	08/21/04	09/20/04	October	2004
00675	11/01/04	09/21/04	10/20/04	November	2004
00675	12/02/04	10/21/04	11/20/04	December	2004
00675	01/05/05	11/21/04	12/20/04	January	2004
00675	02/02/05	12/21/04	01/20/05	February	2004
00675	03/01/05	01/21/05	02/20/05	March	2004
00675	04/01/05	02/21/05	03/20/05	April	2004
00675	05/02/05	03/21/05	04/20/05	May	2005
00675	06/01/05	04/21/05	05/20/05	June	2005
00875	07/01/05	05/21/05	06/20/05	July	2005
00675	07/01/05	05/21/05	06/20/05	July	2005
00675	07/31/05	05/21/05	06/20/05	July	2005
00675	08/01/05	06/21/05	07/20/05	August	2005
00675	08/31/05	06/21/05	07/20/05	August	2005
00675	09/01/05	07/21/05	08/20/05	September	2005
00675	09/30/05	07/21/05	08/20/05	September	2005
00675	10/01/05	08/21/05	09/20/05	October	2005
00675	10/31/05	08/21/05	09/20/05	October	2005
00675	11/01/05	09/21/05	10/20/05	November	2005
00675	11/30/05	09/21/05	10/20/05	November	2005
00675	12/01/05	10/21/05	11/20/05	December	2005
00675	12/31/05	10/21/05	11/20/05	December	2005
00675	01/01/06	11/21/05	12/20/05	January	2006
00675	01/31/06	11/21/05	12/20/05	January	2006
00675	02/01/06	12/21/05	01/20/06	February	2006
00675	02/28/06	12/21/05	01/20/06	February	2006
00675	03/01/06	01/21/06	02/20/06	March	2006
00675	03/31/06	01/21/06	02/20/06	March	2006
00675	04/01/06	02/21/06	03/20/06	April	2006
00675	04/30/06	02/21/06	03/20/06	April	2006
00675	05/01/06	03/21/06	04/20/06	May	2006
00675	05/31/06	03/21/06	04/20/06	May	2006
00675	06/01/06	04/21/06	05/20/06	June	2006
00675	06/30/06	04/21/06	05/20/06	June	2006

This period is covered in the "2002" data.

This period is covered in the "2003" data.

This period is covered in the "2004" data.

This period was inadvertently missed for Item 19 of the first discovery.

This period is covered in the "2005" data.

This period is covered in the "2006" data and is also the test year.

This period is the most recent data provided.

**Monthly Wastewater Gallons Sold (000)**

**5/8"**

**Residential (by customer class and meter size) 67521**

**General Service (by customer class and meter size) 67532**

Month/Yr	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	1910	2130	15968	3	2130	29460
August 2002	1890	2130	13547	3	2130	29631
September 2002	1921	2130	14163	3	2130	22350
October 2002	1922	2130	12600	3	2130	23010
November 2002	1927	2130	15002	3	2130	14050
December 2002	1946	2130	14289	3	2130	11890
January 2003	1952	2261	14996	3	2261	16090
February 2003	1968	2261	13772	3	2261	14170
March 2003	1985	2261	15311	3	2261	13990
April 2003	1998	2261	14392	3	2261	13340
May 2003	2016	2261	16971	3	2261	19750
June 2003	2035	2261	4361	3	2261	21850
July 2003	2037	2261	16380	3	2261	22760
August 2003	2028	2261	15058	3	2261	17170
September 2003	2040	2261	13439	3	2261	10030
October 2003	4080	2261	31044	6	2261	33570
November 2003	41	2261	209	0	2261	0
December 2003	2082	2261	18288	3	2261	15950
January 2004	4159	2508	32364	6	2508	27700
February 2004	31	2508	219	0	2508	0
March 2004	2173	2508	15945	3	2508	37360
April 2004	2203	2508	16621	4	2508	209300
May 2004	2240	2508	18415	4	2508	274190
June 2004	2283	2508	18722	4	2508	93060
July 2004	4671	2508	37577	9	2508	131330
August 2004	68	2508	473	0	2508	0
September 2004	2433	2508	18161	4	2508	41050
October 2004	2459	2508	18917	4	2508	45820
November 2004	2493	2508	18025	4	2508	109710
December 2004	2480	2508	19271	4	2508	46150
January 2005	2572	2705	20214	4	2705	72810
February 2005	2548	2705	19157	4	2705	97040
March 2005	2615	2705	19771	4	2705	133970
April 2005	2669	2705	20566	4	2705	191290
May 2005	2641	2705	21223	4	2705	60340
June 2005	2283	2705	18722	4	2705	93060
July 2005	5314	2784	37768	8	2784	132277
August 2005	84	2784	713	0	2784	0
September 2005	2680	2784	21788	4	2784	41723
October 2005	2758	2792	22154	4	2792	38710
November 2005	2751	2792	21585	4	2792	49379
December 2005	2780	2792	21909	4	2792	38390
January 2006	2742	2826	20977	4	2826	45470
February 2006	2761	2826	21919	4	2826	40390
March 2006	2767	2826	21758	4	2826	34766
April 2006	5491	2838	47777	8	2838	156414
May 2006	82	2838	653	0	2838	0
June 2006	5520	2838	49367	8	2838	359850
July 2006	63	2801	378	0	2801	0
August 2006	2795	2801	17978	4	2801	49940
September 2006	2784	2801	21099	4	2801	82420
October 2006	2813	2808	18086	4	2808	59880
November 2006	5559	2808	40983	8	2808	161290
December 2006	48	2808	236	0	2808	0
January 2007	2809	2820.3	17992	4	2820.3	87920
February 2007	2804	2820.3	17861	4	2820.3	237350
March 2007	2797	2820.3	16504	4	2820.3	29720
April 2007	2805	2815.3	19687	4	2815.3	47490
May 2007	2829	2815.3	20694	4	2815.3	40453
June 2007	2795	2815.3	21848	4	2815.3	32580
July 2007	2820	2796.3	22521	4	2796.3	78080
August 2007	5693	2796.3	43114	8	2796.3	94130
September 2007	47	2796.3	236	0	2796.3	0
October 2007	2835	2744.8	19899	4	2744.8	26380
November 2007	5585	2744.8	37805	8	2744.8	35480
December 2007	61	2744.8	304	0	2744.8	0
January 2008	2788	2731.8	19906	4	2731.8	16050
February 2008	2813	2755.8	19022	4	2755.8	14870
March 2008	2793	2747.8	17508	4	2747.8	9640
April 2008	5517	2745.8	36441	8	2745.8	32490
May 2008	2794	2745.8	22495	4	2745.8	26710

1"

Monthly Wastewater Gallons Sold (000)						
Month/Yr	Residential (by customer class and meter size) 67522			General Service (by customer class and meter size) 67533		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2130	0	4	2130	94180
August 2002	0	2130	0	4	2130	85490
September 2002	0	2130	0	5	2130	182630
October 2002	0	2130	0	5	2130	107210
November 2002	0	2130	0	5	2130	87010
December 2002	0	2130	0	5	2130	62920
January 2003	0	2261	0	5	2261	68700
February 2003	0	2261	0	5	2261	96590
March 2003	0	2261	0	5	2261	93730
April 2003	0	2261	0	6	2261	75170
May 2003	0	2261	0	6	2261	43180
June 2003	0	2261	0	5	2261	120880
July 2003	0	2261	0	5	2261	115220
August 2003	0	2261	0	5	2261	134030
September 2003	0	2261	0	5	2261	67400
October 2003	0	2261	0	10	2261	261540
November 2003	0	2261	0	0	2261	0
December 2003	0	2261	0	5	2261	204200
January 2004	0	2508	0	11	2508	516720
February 2004	0	2508	0	0	2508	0
March 2004	0	2508	0	5	2508	256420
April 2004	0	2508	0	5	2508	213180
May 2004	0	2508	0	5	2508	241270
June 2004	0	2508	0	5	2508	161828
July 2004	0	2508	0	10	2508	267270
August 2004	0	2508	0	0	2508	0
September 2004	0	2508	0	5	2508	149750
October 2004	0	2508	0	5	2508	123150
November 2004	0	2508	0	5	2508	65730
December 2004	0	2508	0	5	2508	36870
January 2005	0	2705	0	5	2705	123210
February 2005	0	2705	0	5	2705	195010
March 2005	0	2705	0	5	2705	84070
April 2005	0	2705	0	5	2705	87960
May 2005	0	2705	0	5	2705	124050
June 2005	0	2705	0	5	2705	161828
July 2005	0	2784	0	10	2784	371050
August 2005	0	2784	0	0	2784	0
September 2005	0	2784	0	5	2784	77280
October 2005	0	2792	0	6	2792	151810
November 2005	0	2792	0	5	2792	125320
December 2005	0	2792	0	5	2792	207480
January 2006	0	2826	0	5	2826	41560
February 2006	0	2826	0	6	2826	74463
March 2006	0	2826	0	4	2826	104040
April 2006	0	2838	0	10	2838	208590
May 2006	0	2838	0	0	2838	0
June 2006	0	2838	0	10	2838	257787
July 2006	0	2801	0	1	2801	0
August 2006	0	2801	0	5	2801	110760
September 2006	0	2801	0	6	2801	114140
October 2006	0	2808	0	6	2808	145100
November 2006	0	2808	0	12	2808	895440
December 2006	0	2808	0	0	2808	0
January 2007	0	2820.3	0	6	2820.3	197000
February 2007	0	2820.3	0	10	2820.3	190250
March 2007	0	2820.3	0	10	2820.3	88330
April 2007	0	2815.3	0	9	2815.3	160270
May 2007	0	2815.3	0	9	2815.3	154860
June 2007	0	2815.3	0	9	2815.3	172960
July 2007	0	2796.3	0	9	2796.3	171830
August 2007	0	2796.3	0	18	2796.3	324150
September 2007	0	2796.3	0	0	2796.3	0
October 2007	0	2744.8	0	10	2744.8	114730
November 2007	0	2744.8	0	16	2744.8	197110
December 2007	0	2744.8	0	0	2744.8	0
January 2008	0	2731.8	0	8	2731.8	165670
February 2008	0	2756.8	0	8	2756.8	125710
March 2008	0	2747.8	0	8	2747.8	106570
April 2008	0	2745.8	0	16	2745.8	225730
May 2008	0	2745.8	0	8	2745.8	160840

1 1/2"

Monthly Wastewater Gallons Sold (000)						
Month/Yr	Residential (by customer class and meter size) 67523			General Service (by customer class and meter size) 67534		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2130	0	1	2130	46026
August 2002	0	2130	0	1	2130	89774
September 2002	0	2130	0	1	2130	74200
October 2002	0	2130	0	1	2130	39800
November 2002	0	2130	0	1	2130	59200
December 2002	0	2130	0	1	2130	37600
January 2003	0	2261	0	1	2261	40800
February 2003	0	2261	0	1	2261	28700
March 2003	0	2261	0	1	2261	36000
April 2003	0	2261	0	2	2261	32100
May 2003	0	2261	0	2	2261	47360
June 2003	0	2261	0	2	2261	53010
July 2003	0	2261	0	2	2261	43907
August 2003	0	2261	0	2	2261	201413
September 2003	0	2261	0	2	2261	309000
October 2003	0	2261	0	4	2261	210500
November 2003	0	2261	0	0	2261	0
December 2003	0	2261	0	2	2261	135700
January 2004	0	2508	0	4	2508	277000
February 2004	0	2508	0	0	2508	0
March 2004	0	2508	0	2	2508	125200
April 2004	0	2508	0	2	2508	133700
May 2004	0	2508	0	2	2508	147000
June 2004	0	2508	0	2	2508	145310
July 2004	0	2508	0	4	2508	527590
August 2004	0	2508	0	0	2508	0
September 2004	0	2508	0	2	2508	140600
October 2004	0	2508	0	2	2508	120100
November 2004	0	2508	0	2	2508	127700
December 2004	0	2508	0	2	2508	123300
January 2005	0	2705	0	2	2705	145700
February 2005	0	2705	0	2	2705	125000
March 2005	0	2705	0	2	2705	126800
April 2005	0	2705	0	1	2705	128900
May 2005	0	2705	0	1	2705	57000
June 2005	0	2705	0	2	2705	145310
July 2005	0	2784	0	2	2784	111100
August 2005	0	2784	0	0	2784	0
September 2005	0	2784	0	1	2784	57500
October 2005	0	2792	0	1	2792	71200
November 2005	0	2792	0	1	2792	39000
December 2005	0	2792	0	1	2792	46700
January 2006	0	2826	0	1	2826	60000
February 2006	0	2826	0	1	2826	43300
March 2006	0	2826	0	1	2826	36300
April 2006	0	2838	0	2	2838	76600
May 2006	0	2838	0	0	2838	0
June 2006	0	2838	0	2	2838	124000
July 2006	0	2801	0	0	2801	0
August 2006	0	2801	0	1	2801	29100
September 2006	0	2801	0	1	2801	70600
October 2006	0	2808	0	1	2808	42200
November 2006	0	2808	0	2	2808	124700
December 2006	0	2808	0	0	2808	0
January 2007	0	2820.3	0	1	2820.3	47650
February 2007	0	2820.3	0	1	2820.3	90350
March 2007	0	2820.3	0	1	2820.3	82500
April 2007	0	2815.3	0	1	2815.3	88500
May 2007	0	2815.3	0	1	2815.3	102100
June 2007	0	2815.3	0	1	2815.3	154100
July 2007	0	2796.3	0	1	2796.3	143300
August 2007	0	2796.3	0	2	2796.3	191000
September 2007	0	2796.3	0	0	2796.3	0
October 2007	0	2744.8	0	1	2744.8	113100
November 2007	0	2744.8	0	2	2744.8	157200
December 2007	0	2744.8	0	0	2744.8	0
January 2008	0	2731.8	0	1	2731.8	113700
February 2008	0	2755.8	0	1	2755.8	82700
March 2008	0	2747.8	0	1	2747.8	67300
April 2008	0	2745.8	0	2	2745.8	150300
May 2008	0	2745.8	0	1	2745.8	69000

2"

Month/Yr	Monthly Wastewater Gallons Sold (000)					
	Residential (by customer class and meter size) 67524			General Service (by customer class and meter size) 67535		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2130	0	0	2130	0
August 2002	0	2130	0	0	2130	0
September 2002	0	2130	0	0	2130	0
October 2002	0	2130	0	0	2130	0
November 2002	0	2130	0	0	2130	0
December 2002	0	2130	0	0	2130	0
January 2003	0	2261	0	0	2261	0
February 2003	0	2261	0	0	2261	0
March 2003	0	2261	0	0	2261	0
April 2003	0	2261	0	0	2261	0
May 2003	0	2261	0	0	2261	0
June 2003	0	2261	0	0	2261	0
July 2003	0	2261	0	0	2261	0
August 2003	0	2261	0	0	2261	0
September 2003	0	2261	0	0	2261	0
October 2003	0	2261	0	0	2261	0
November 2003	0	2261	0	0	2261	0
December 2003	0	2261	0	0	2261	0
January 2004	0	2508	0	0	2508	0
February 2004	0	2508	0	0	2508	0
March 2004	0	2508	0	0	2508	0
April 2004	0	2508	0	0	2508	0
May 2004	0	2508	0	0	2508	0
June 2004	0	2508	0	0	2508	0
July 2004	0	2508	0	0	2508	0
August 2004	0	2508	0	0	2508	0
September 2004	0	2508	0	0	2508	0
October 2004	0	2508	0	0	2508	0
November 2004	0	2508	0	0	2508	0
December 2004	0	2508	0	0	2508	0
January 2005	0	2705	0	0	2705	0
February 2005	0	2705	0	0	2705	0
March 2005	0	2705	0	0	2705	0
April 2005	0	2705	0	0	2705	0
May 2005	0	2705	0	0	2705	0
June 2005	0	2705	0	0	2705	0
July 2005	0	2784	0	0	2784	0
August 2005	0	2784	0	0	2784	0
September 2005	0	2784	0	0	2784	0
October 2005	0	2792	0	0	2792	0
November 2005	0	2792	0	0	2792	0
December 2005	0	2792	0	0	2792	0
January 2006	0	2826	0	0	2826	0
February 2006	0	2826	0	0	2826	0
March 2006	0	2826	0	0	2826	0
April 2006	0	2838	0	0	2838	0
May 2006	0	2838	0	0	2838	0
June 2006	0	2838	0	0	2838	0
July 2006	0	2801	0	0	2801	0
August 2006	0	2801	0	0	2801	0
September 2006	0	2801	0	0	2801	0
October 2006	0	2808	0	0	2808	0
November 2006	0	2808	0	0	2808	0
December 2006	0	2808	0	0	2808	0
January 2007	0	2820.3	0	0	2820.3	0
February 2007	0	2820.3	0	0	2820.3	0
March 2007	0	2820.3	0	0	2820.3	0
April 2007	0	2815.3	0	0	2815.3	0
May 2007	0	2815.3	0	0	2815.3	0
June 2007	0	2815.3	0	0	2815.3	0
July 2007	0	2796.3	0	0	2796.3	0
August 2007	0	2796.3	0	0	2796.3	0
September 2007	0	2796.3	0	0	2796.3	0
October 2007	0	2744.8	0	0	2744.8	0
November 2007	0	2744.8	0	0	2744.8	0
December 2007	0	2744.8	0	0	2744.8	0
January 2008	0	2731.8	0	0	2731.8	0
February 2008	0	2755.8	0	0	2755.8	0
March 2008	0	2747.8	0	0	2747.8	0
April 2008	0	2745.8	0	0	2745.8	0
May 2008	0	2745.8	0	0	2745.8	0

4"

Monthly Wastewater Gallons Sold (000)						
Month/Yr	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 67536		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2130	0	1	2130	982500
August 2002	0	2130	0	1	2130	814500
September 2002	0	2130	0	1	2130	990300
October 2002	0	2130	0	1	2130	795300
November 2002	0	2130	0	1	2130	1140900
December 2002	0	2130	0	1	2130	1619800
January 2003	0	2261	0	1	2261	1625200
February 2003	0	2261	0	1	2261	1673300
March 2003	0	2261	0	1	2261	1715800
April 2003	0	2261	0	1	2261	1471100
May 2003	0	2261	0	1	2261	1135300
June 2003	0	2261	0	1	2261	953500
July 2003	0	2261	0	1	2261	1065500
August 2003	0	2261	0	1	2261	676700
September 2003	0	2261	0	1	2261	678300
October 2003	0	2281	0	2	2261	1691400
November 2003	0	2281	0	0	2261	0
December 2003	0	2281	0	1	2261	949800
January 2004	0	2508	0	2	2508	2348900
February 2004	0	2508	0	0	2508	0
March 2004	0	2508	0	1	2508	1315300
April 2004	0	2508	0	1	2508	1191000
May 2004	0	2508	0	1	2508	1110700
June 2004	0	2508	0	1	2508	1140100
July 2004	0	2508	0	2	2508	2008600
August 2004	0	2508	0	0	2508	0
September 2004	0	2508	0	1	2508	740700
October 2004	0	2508	0	1	2508	441200
November 2004	0	2508	0	1	2508	433700
December 2004	0	2508	0	1	2508	776700
January 2005	0	2705	0	1	2705	822900
February 2005	0	2705	0	1	2705	928500
March 2005	0	2705	0	1	2705	964000
April 2005	0	2705	0	1	2705	1091200
May 2005	0	2705	0	1	2705	904760
June 2005	0	2705	0	1	2705	1140100
July 2005	0	2784	0	1	2784	494500
August 2005	0	2784	0	1	2784	634200
September 2005	0	2784	0	1	2784	648800
October 2005	0	2792	0	1	2792	384300
November 2005	0	2792	0	1	2792	482700
December 2005	0	2792	0	1	2792	583700
January 2006	0	2826	0	1	2826	559900
February 2006	0	2826	0	1	2826	644200
March 2006	0	2826	0	1	2826	662110
April 2006	0	2838	0	2	2838	1374290
May 2006	0	2838	0	0	2838	0
June 2006	0	2838	0	2	2838	1122900
July 2006	0	2801	0	0	2801	0
August 2006	0	2801	0	1	2801	799300
September 2006	0	2801	0	1	2801	800000
October 2006	0	2808	0	1	2808	1452200
November 2006	0	2808	0	2	2808	1296700
December 2006	0	2808	0	0	2808	0
January 2007	0	2820.3	0	1	2820.3	591100
February 2007	0	2820.3	0	1	2820.3	545000
March 2007	0	2820.3	0	1	2820.3	711700
April 2007	0	2815.3	0	1	2815.3	294100
May 2007	0	2815.3	0	1	2815.3	109200
June 2007	0	2815.3	0	1	2815.3	21400
July 2007	0	2796.3	0	1	2796.3	5100
August 2007	0	2796.3	0	2	2796.3	44400
September 2007	0	2796.3	0	0	2796.3	0
October 2007	0	2744.8	0	1	2744.8	0
November 2007	0	2744.8	0	1	2744.8	0
December 2007	0	2744.8	0	0	2744.8	0
January 2008	0	2731.8	0	0	2731.8	0
February 2008	0	2755.8	0	0	2755.8	0
March 2008	0	2747.8	0	0	2747.8	0
April 2008	0	2745.8	0	0	2745.8	0
May 2008	0	2745.8	0	0	2745.8	0