

Ruth Nettles

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Friday, November 14, 2008 3:18 PM
To: Filings@psc.state.fl.us
Cc: Rick Wright; kyoung@psc.state.fl.us.; christensen.patty@leg.state.fl.us; jphoy@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No.: 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida
Importance: High
Attachments: PSC Clerk 26 (Supp Response to Staff's 4th Data Request).ltr.11-14-2008(3).pdf

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- b. Docket No.: 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Increase in Lake County, Florida – Filing Lake Utility Services, Inc.'s ("LUSI" or the "Utility"), supplemental response to Item No. 1 of to Staff's Fourth Data Request dated October 8, 2008.
- c. Lake Utility Services, Inc.
- d. 53 Pages.
- e. Letter to Commission Clerk – 2 pages; supplemental response to Item No. 1 of Staff's Fourth Data Request dated October 8, 2008 (Attachment A and Attachment B) - 51 pages.

DOCUMENT NUMBER-DATE

10637 NOV 14 8

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REPLY TO CENTRAL FLORIDA OFFICE

November 14, 2008

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(LICENSED IN NEW YORK ONLY)

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

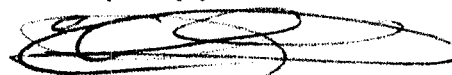
Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is Lake Utility Services, Inc.'s ("LUSI" or the "Utility"), supplemental response to Item No. 1 of Staff's Fourth Data Request dated October 8, 2008.

Please see the second revision to the rate base schedules, attached hereto as Attachment A, incorporating "Corrected" Finding No. 2 from the Affiliate Audit. As indicated in the Utility's response to the Affiliate Audit, the Utility did not agree with this finding due to various errors in the schedules, and as such did not include Finding No. 2 in the October 30, 2008 response to Staff's Fourth Data Request. At the request of Mr. Richard Wright from the Commission Staff, the asset schedules provided by the affiliate auditor have been corrected and incorporated into this second revision to the rate base schedules. In addition, Accumulated Depreciation Schedules as prepared by the auditor have been allocated to Water and Wastewater and incorporated herein as well. Included as Attachment B are the Utility's revisions to the Affiliate Audit Schedules.

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

DOCUMENT NUMBER-DATE

10637 NOV 14 8

FPSC-COMMISSION CLERK

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

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
 2nd REVISION 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.	Description	(1)	(4)	(6)	(8)	(9)
			Historical Test Year 6/30/07	Intermediate Year 6/30/08	Projected Test Year 6/30/09	Supporting Schedule(s)
			Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	
1	Utility Plant in Service		22,974,006	29,446,585	32,916,915	A-5, A-3
2						
3	Utility Land & Land Rights		118,063	118,063	118,063	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)	(3,883,648)	(4,807,873)	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	Total Rate Base		<u>8,035,778</u>	<u>13,677,697</u>	<u>16,594,874</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 & 6/30/09
 Interim [] Final [X]
 Historic [X] Projected [X]

Florida Public Service Commission
 2nd REVISION 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)
		Historical Base Year 6/30/07 Adjusted Average Balance	Intermediate Test Year 6/30/08 Adjusted Average Balance	Projected Test Year 6/30/09 Adjusted Average Balance	Supporting Schedule(s)
1	Utility Plant in Service	8,596,929	10,401,756	17,952,377	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)	(2,124,415)	(2,666,868)	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	Total Rate Base	<u>2,025,515</u>	<u>2,762,096</u>	<u>9,400,802</u>	

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-5
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]

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		
		(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	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			2,761			2,761		
49	304.5 Structures & Improvements	166,912			169,574			169,574		
50	340.5 Office Furniture & Equipment	109,798			254,669			729,998		
51	341.5 Transportation Equipment	239,831			251,736			251,736		
52	343.5 Tools, Shop & Garage Equipment	7,879			7,879			7,880		
53	346.5 Communication Equipment	17,680			17,126			17,127		
54	348.5 Other Tangible Plant	-			-			-		
55	SUB-TOTAL ALLOCATIONS	544,861	N/A	N/A	703,745	N/A	N/A	1,179,076	N/A	N/A
56										
57	TOTAL	23,092,069	N/A	N/A	29,564,648	N/A	N/A	33,034,978	N/A	N/A

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

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

Company: Lake Utility Services, Inc.
Docket No.: 070883-W5
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-4

Line No.	(1) Account No. and Name	(2) Per Books Prior Year 6/30/06	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun
1	INTANGIBLE PLANT													
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
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
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)	(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	82,638	82,638	82,638	82,638	94,818	94,818	97,088	96,657	96,657	96,657	96,657	96,657	96,657
8	305.2 Collect. & Impound. Reservoirs													
9	306.2 Lake, River & Other Intakes													
10	307.2 Wells & Springs	1,370,516	1,370,516	1,370,516	1,370,578	1,370,578	1,370,578	2,298,209	2,298,209	2,298,209	2,298,396	2,298,396	2,298,396	2,298,709
11	308.2 Infiltration Galleries & Tunnels													
12	309.2 Supply Mains													
13	310.2 Power Generation Equipment													
14	311.2 Pumping Equipment	427,467	453,759	480,104	463,440	467,134	467,248	467,371	467,371	467,536	472,109	474,424	475,414	478,914
15	339.2 Other Plant & Misc. Equipment													
16	WATER TREATMENT PLANT													
17	303.3 Land & Land Rights	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635	420,635
18	304.3 Structures & Improvements	957,852	958,827	958,827	962,452	962,452	962,452	2,821,742	2,821,742	2,821,742	2,828,367	2,829,929	2,829,929	2,830,148
19	310.3 Power Generation Equipment													
20	311.3 Pumping Equipment - WTP													
21	320.3 Water Treatment Equipment	285,487	287,190	287,831	288,903	289,497	289,497	290,378	290,555	290,555	292,312	292,400	292,822	294,259
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	2,942,799	2,942,799	2,941,840	2,942,924	2,942,924	2,942,924	2,966,146	2,966,096	2,966,188	2,969,337	2,972,014	2,974,065	2,977,697
27	331.4 Transm. & Distribution Mains	10,996,473	10,996,473	10,996,790	11,004,767	11,005,220	11,005,220	13,356,083	13,349,583	13,350,108	13,374,898	13,378,933	13,378,612	13,395,492
28	333.4 Services	1,675,393	1,678,198	1,678,659	1,682,459	1,686,014	1,688,225	1,730,337	1,731,583	1,734,416	1,742,235	1,743,618	1,747,899	1,750,583
29	334.4 Meters & Meter Installations	346,562	346,562	346,562	350,404	350,766	350,766	353,397	355,255	358,658	363,324	366,779	370,505	376,320
30	335.4 Hydrants	678,053	678,053	678,053	678,147	678,147	678,147	711,825	711,825	711,825	712,638	712,638	712,638	715,513
31	339.4 Other Plant & Misc. Equipment													
32	GENERAL PLANT													
33	303.5 Land & Land Rights	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405	21,405
34	304.5 Structures & Improvements	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353	22,353
35	340.5 Office Furniture & Equipment	3,112	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,817	3,817
36	341.5 Transportation Equipment	220,661	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Storage Equipment													
38	343.5 Tools, Shop & Garage Equipment	71,152	72,083	72,989	73,597	73,597	73,597	74,542	78,348	78,678	79,479	81,947	82,325	82,325
39	344.5 Laboratory Equipment	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688	10,688
40	345.5 Power Operated Equipment													
41	346.5 Communication Equipment	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)
42	347.5 Miscellaneous Equipment													
43	348.5 Other Tangible Plant	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654
44														
45	SUB-TOTAL	20,257,312	20,067,743	20,075,455	20,102,955	20,123,792	20,126,116	25,369,785	25,371,870	25,379,219	25,434,396	25,452,381	25,464,228	25,489,562
46														
47	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%													
48	303.5 Land & Land Rights	3,882	0	0	3,848	0	0	0	0	0	4,017	0	0	4,003
49	304.5 Structures & Improvements	109,840	0	0	108,701	0	0	0	0	0	114,820	0	0	114,539
50	340.5 Office Furniture & Equipment	141,058	0	0	129,900	0	0	24,019	24,019	24,019	207,752	24,019	24,019	206,272
51	341.5 Transportation Equipment	0	0	0	318,599	318,599	318,599	590,033	590,033	590,033	368,892	0	0	376,157
52	343.5 Tools, Shop & Garage Equipment													
53	346.5 Communication Equipment	15,453	0	0	15,321	0	0	0	0	0	15,151	0	0	15,185
54	348.5 Other Tangible Plant	0	0	0	0	0	0	166,882	166,882	166,882	166,882	166,882	166,882	166,882
55														
56	SUB-TOTAL ALLOCATIONS	270,032	0	0	576,369	318,599	318,599	780,934	780,934	780,934	897,514	190,901	190,901	883,038
57														
58	TOTAL	20,527,344	20,067,743	20,075,455	20,679,324	20,442,392	20,444,715	26,150,698	26,152,803	26,160,153	26,331,912	25,643,282	25,655,129	26,382,620

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-6
Page 2a of 4
Preparer: John Hoy

Company: Lake UMMITY Services, Inc.
Docket No.: 070893-W5
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(15)	(16)	(16a) Addt1	(16b) Addt1	(16c) Addt1	(17)	(18)	(19)	(20)	(21) Addt1	(22) Addt1
		Col 2 thru 14 Average	Total Adjustments to TY Average	Adjustments per PSC Staff Audit Finding #1	Adjustments per PSC Staff Audit Finding #2	Adjustments per PSC Staff Audit Finding #4	Adjusted Average	Allocation of General Plant to Sewer	Allocation of General Plant from Sewer	Subtotal Water Adjusted Average	Adj. to Balance to Affiliate Audit Finding #1	Total Water Adjusted Average
1	INTANGIBLE PLANT											
2	301.1 Organization	27,208	-				27,208			27,208		27,208
3	302.1 Franchises	22,331	-				22,331			22,331		22,331
4	339.1 Other Plant & Misc. Equipment	0	-				-			-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT											
6	303.2 Land & Land Rights	(327,084)	-				(327,084)			(327,084)		(327,084)
7	304.2 Structures & Improvements	93,017	(96)				92,921			92,921		92,921
8	305.2 Collect. & Impound. Reservoirs	0	-				-			-		-
9	306.2 Lake, River & Other Intakes	0	-				-			-		-
10	307.2 Wells & Springs	1,870,139	-		(22,150)		1,847,989			1,847,989		1,847,989
11	308.2 Infiltration Galleries & Tunnels	0	-				-			-		-
12	309.2 Supply Mains	0	39,121				39,121			39,121		39,121
13	310.2 Power Generation Equipment	0	40,219				40,219			40,219		40,219
14	311.2 Pumping Equipment	464,638	-	(40,218)	(16,255)	(46,304)	361,861			361,861		361,861
15	339.2 Other Plant & Misc. Equipment	0	-				-			-		-
16	WATER TREATMENT PLANT											
17	303.3 Land & Land Rights	420,835	-	22,840			443,475			443,475		443,475
18	304.3 Structures & Improvements	1,965,112	(2,752)		(32,114)		1,930,246			1,930,246		1,930,246
19	310.3 Power Generation Equipment	0	-				-			-		-
20	311.3 Pumping Equipment - WTP	0	-				-			-		-
21	320.3 Water Treatment Equipment	290,130	-		(4,717)		285,413			285,413		285,413
22	339.3 Other Plant & Misc. Equipment	0	-				-			-		-
23	TRANSMISSION & DISTRIBUTION PLANT											
24	303.4 Land & Land Rights	0	-				-			-		-
25	304.4 Structures & Improvements	0	-				-			-		-
26	330.4 Distr. Reservoirs & Standpipes	2,857,519	7,399	(73,999)	(2,706)	(9,788)	2,878,425			2,878,425		2,878,425
27	331.4 Transm. & Distribution Mains	12,278,050	-	(38,121)	(121,912)	(52,921)	12,062,095			12,062,095		12,062,095
28	333.4 Services	1,712,740	-			(2,280)	1,710,460			1,710,460		1,710,460
29	334.4 Meters & Meter Installations	356,605	-				356,605			356,605		356,605
30	335.4 Hydrants	696,731	-				696,731			696,731		696,731
31	339.4 Other Plant & Misc. Equipment	0	-				-			-		-
32	GENERAL PLANT											
33	303.5 Land & Land Rights	21,405	-	(22,841)			(1,436)	357		(1,079)		(1,079)
34	304.5 Structures & Improvements	22,353	(524)	1,175			23,004	(5,727)	(738)	16,539		16,539
35	340.5 Office Furniture & Equipment	3,516	(91)	(1,175)			2,290	(570)	432	2,152		2,152
36	341.5 Transportation Equipment	16,974	(16,974)				-	-	-	-		-
37	342.5 Stores Equipment	0	-				-	-	-	-		-
38	343.5 Tools, Shop & Garage Equipment	76,512	(4,520)				71,992	(17,923)	2,159	56,228		56,228
39	344.5 Laboratory Equipment	10,688	(1,989)				8,696	(2,166)	-	6,533		6,533
40	345.5 Power Operated Equipment	0	-				-	-	-	-		-
41	346.5 Communication Equipment	(2,031)	(460)				(2,491)	620	-	(1,871)		(1,871)
42	347.5 Miscellaneous Equipment	0	-				-	-	-	-		-
43	348.5 Other Tangible Plant	3,654	-	(2,722)			932	(232)	-	700		700
44												
45	SUB-TOTAL	22,978,832	59,373	(156,061)	(199,854)	(111,294)	22,570,998	(25,641)	1,853	22,547,208	0	22,547,208
46	Allocation from Related Companies - Water -											
47	75.1048 % Sewer 24.8952%											
48	303.5 Land & Land Rights	1,212	2,464				3,676	(915)		2,761	0	2,761
49	304.5 Structures & Improvements	34,438	70,152				104,590	(26,038)		78,552	88,360	166,912
50	340.5 Office Furniture & Equipment	81,929	60,845				122,574	(30,515)		92,059	17,739	109,798
51	341.5 Transportation Equipment	268,534	24,640				293,174	(72,986)		220,188	19,843	239,831
52	343.5 Tools, Shop & Garage Equipment		812				812	(202)		610	7,269	7,879
53	346.5 Communication Equipment	4,701	10,012				14,713	(3,953)		11,050	6,630	17,680
54	348.5 Other Tangible Plant	89,860	70,096				159,956	(39,821)		120,135	(120,135)	-
55												
56	SUB-TOTAL ALLOCATIONS	460,674	238,821	0	0	0	699,495	(174,140)	0	525,355	19,506	544,861
57												
58	TOTAL	23,439,506	298,194	(156,061)	(199,854)	(111,294)	23,270,491	(199,781)	1,853	23,072,563	19,506	23,092,069

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-5
Page 4 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070893-W5
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-4

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	(16) Adj. to Balance to Affilate Audit Finding #2	(17) Total Water Adjusted Average
1	INTANGIBLE PLANT																
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		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		22,331
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0		-
5	SOURCE OF SUPPLY AND PUMPING PLANT																
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)		(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		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		2,276,559
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	0		-
12	308.2 Supply Mains	38,121	38,121	38,121	38,121	38,121	38,121	38,121	288,121	288,121	288,121	288,121	288,121	288,121	528,121		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		67,659
14	311.2 Pumping Equipment	514,136	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	WATER TREATMENT PLANT																
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		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	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	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	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		1,796,779
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0		-
23	TRANSMISSION & DISTRIBUTION PLANT																
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	0		-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	0		-
26	330.4 Dist. Reservoirs & Standpipes	3,389,247	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		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		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		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		715,513
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0		-
32	GENERAL PLANT																
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)		(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		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		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)		(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		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		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)		(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		700
44																	
45	SUB-TOTAL	31,271,262	31,271,262	31,271,262	31,271,262	31,271,262	31,271,262	31,271,262	32,096,262	32,096,262	32,096,262	32,096,262	32,096,262	32,096,262	33,921,592		31,855,902
46	Allocation from Related Companies - Water -																
47	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		(2,791)	2,781
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		158,574
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		729,998
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		251,736
52	343.5 Tools, Shop & Garage Equipment	610	610	610	610	610	610	610	610	610	610	610	610	610	610		7,880
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		17,127
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		0
55																	
56	SUB-TOTAL ALLOCATIONS	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	(349,954)	1,179,076
57																	
58	TOTAL	32,800,292	32,800,292	32,800,292	32,800,292	32,800,292	32,800,292	32,800,292	33,625,292	33,625,292	33,625,292	33,625,292	33,625,292	33,625,292	35,450,622		33,034,978

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	TOTAL LUSI	Allocated Depreciation	Total Depreciation Expense
1	INTANGIBLE PLANT																
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	56.68	56.68	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	46.52	46.52	558.24
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	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	256.67	256.67	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	6,323.77	6,323.77	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	688.38	1,259.81	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	281.91	281.91	3,362.92
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	3,913.07	3,913.07	38,102.64
15	339.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	13,985.40	15,911.41	189,750.81
19	310.3 Power Generation Equipment	0.004166667	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	2,099.17	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	935.75	1,816.21	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	6,805.98	6,805.98	81,671.76
22	339.3 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
23	TRANSMISSION & DISTRIBUTION PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	303.4 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	0.002604167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	9,162.22	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	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	3,642.30	3,642.30	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	1,568.00	1,568.00	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	1,325.02	1,325.02	15,900.24
31	339.4 Other Plant & Misc. Equipment	0.003333333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
32	GENERAL PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	34.46	34.46	413.52
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	13.63	13.63	163.57
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)	(235.75)	(235.75)	(2,828.99)
37	342.5 Stores Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	323.13	323.13	3,877.57
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	36.29	36.29	435.49
40	345.5 Power Operated Equipment	0.006944444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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)	(15.59)	(15.59)	(187.07)
42	347.5 Miscellaneous Equipment	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01
43	348.5 Other Tangible Plant	0.006333333	5.83	5.83	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
44																	
45	SUB-TOTAL		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	76,795.47	81,804.54	913,035.28
46	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%																
47	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	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	330.53	330.53	3,968.36
49	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	4,542.85	4,542.85	54,514.21
50	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	4,552.93	4,552.93	54,635.17
51	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	3.18	3.18	38.17
52	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	179.45	179.45	2,153.41
53	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	1,642.98	1,642.98	19,715.77
54																	
55																	
56	SUB-TOTAL ALLOCATIONS		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	11,251.92	11,251.92	135,023.08
57																	
58	TOTAL		85,343	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

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-6
Page 1 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.

Docket No.: 070693-WS

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

Historic [X] Projected [x]

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		(2) Adjusted Average Bal.	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount	(5) Adjusted Average Bal.	(6) Non-Used & Useful %	(7) Non-Used & Useful Amount	(8) Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Non-Used & Useful Amount
1	INTANGIBLE PLANT									
2	351.1 Organization	8,968			8,968			8,968		
3	352.1 Franchises	-			-			-		
4	389.1 Other Plant & Misc. Equipment	-			-			-		
5	COLLECTION PLANT									
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. Equipment	-			-			-		
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	-			-			-		
17	354.3 Structures & Improvements	-			-			-		
18	370.3 Receiving Wells	-			-			-		
19	371.3 Pumping Equipment	1,382,518			1,407,599			1,447,983		
20	389.3 Other Plant & Misc. Equipment	-			-			-		
21	TREATMENT AND DISPOSAL PLANT									
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 Equipment	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. Equipment	-			-			-		
28	RECLAIMED WATER TREATMENT PLANT									
29	353.5 Land & Land Rights	-			-			-		
30	354.5 Structures & Improvements	-			488,898			3,177,836		
31	355.5 Power Generation Equipment	-			37,873			246,172		
32	371.5 Pumping Equipment	-			-			-		
33	374.5 Reuse Distribution Reservoirs	-			141,205			917,831		
34	380.5 Treatment & Disposal Equipment	-			-			-		
35	381.5 Plant Sewers	-			-			-		
36	389.5 Other Plant & Misc. Equipment	-			-			-		
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	132,029			132,029			132,029		
43	367.6 Reuse Meters & Meter Installations	372			2,544			14,490		
44	371.6 Pumping Equipment	-			-			-		
45	375.6 Reuse Transmission & Distribution System	337,427			1,112,889			3,368,397		
46	389.6 Other Plant & Miscellaneous Equipment	-			-			-		
47	GENERAL PLANT									
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 & Equipment	713			713			713		
51	391.7 Transportation Equipment	-			-			-		
52	392.7 Stores Equipment	-			-			-		
53	393.7 Tools, Shop & Garage Equipment	18,639			18,649			18,649		
54	394.7 Laboratory Equipment	2,166			2,166			2,166		
55	395.7 Power Operated Equipment	-			-			-		
56	396.7 Communication Equipment	(620)			(620)			(620)		
57	397.7 Miscellaneous Equipment	-			-			-		
58	398.7 Other Tangible Plant	232			232			232		
59										
60	SUB-TOTAL	8,448,738	N/A	N/A	10,200,898	N/A	1,564,555	17,593,961	N/A	2,213,781
61										
	Allocation from Related Companies - Water -									
62	75.1048 %, Sewer 24.8952%									
63	353.7 Land & Land Rights	915			915			915		
64	354.7 Structures & Improvements	55,328			56,209			56,209		
65	390.7 Office Furniture & Equipment	36,395			84,415			241,975		
66	391.7 Transportation Equipment	79,498			83,444			83,444		
67	393.7 Tools, Shop & Garage Equipment	2,612			2,612			2,612		
68	396.7 Communication Equipment	5,861			5,679			5,677		
69	398.7 Other Tangible Plant	-			-			-		
70	SUB-TOTAL ALLOCATIONS	180,607	N/A	N/A	233,274	N/A	0	390,832	N/A	0
71										
72	TOTAL	8,629,345	N/A	N/A	10,434,172	N/A	1,564,555	17,984,793	N/A	2,213,781

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-4
Page 2 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-4

Company: Lake Utility Services, Inc.
Docket No.: 070893-W5
Schedule Year Ended: 04/30/07
Historic [X] Projected []

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

Line No.	(1) Account No. and Name	(2) Per Books Prior Year 6/30/06	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	INTANGIBLE PLANT													
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
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	COLLECTION PLANT													
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
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
8	390.2 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	654,435
9	361.2 Collection Sewers - Gravity	2,378,092	2,378,092	2,378,092	2,379,217	2,379,217	2,379,217	2,379,217	2,379,811	2,379,811	2,380,936	2,380,936	2,380,936	2,384,248
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
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													
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
20	389.3 Other Plant & Misc. Equipment													
21	TREATMENT AND DISPOSAL PLANT													
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	2,663,975
24	380.4 Treatment & Disposal Equipment	500,301	504,121	504,121	505,647	507,111	507,766	511,389	514,604	515,730	516,553	525,733	526,642	528,996
25	381.4 Plant Sewers													
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	RECLAIMED WATER TREATMENT PLANT													
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	360.5 Treatment & Disposal Equipment													
35	381.5 Plant Sewers													
36	389.5 Other Plant & Misc. Equipment													
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	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
44	371.6 Pumping Equipment													
45	375.6 Reuse Transmission & Distribution System	337,278	337,278	337,278	337,278	337,278	337,278	337,340	337,340	337,622	337,622	337,622	337,622	337,997
46	389.6 Other Plant & Miscellaneous Equipment													
47	GENERAL PLANT													
48	353.7 Land & Land Rights													
49	354.7 Structures & Improvements													
50	390.7 Office Furniture & Equipment	575	575	575	575	575	575	575	575	575	575	575	575	575
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
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														
60	SUB-TOTAL	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
61	Allocation from Related Companies - Water - 75.1048 %													
62	Sewer 24.8952%													
63	353.7 Land & Land Rights													
64	354.7 Structures & Improvements													
65	390.7 Office Furniture & Equipment													
66	391.7 Transportation Equipment													
67	393.7 Tools, Shop & Garage Equipment													
68	396.7 Communication Equipment													
69	398.7 Other Tangible Plant													
70														
71	SUB-TOTAL ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
72														
73	TOTAL	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

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-4
Page 2a of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-W5
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(16) Col. 2 thru 14 Average	(16) Total Adjustments to TY Average	(16a) Add'l Adjustments per PSC Staff Audit Finding #1	(16b) Add'l Adjustments per PSC Staff Audit Finding #3	(16c) Add'l Adjustments per PSC Staff Audit Finding #4	(17) Adjusted Average	(18) Allocation of General Plant to Water	(19) Allocation of General Plant from Water	(20) Subtotal Sewer Adjusted Average	(21) Add'l Adj. to Balance to Allocate Audit Finding #1	(22) Add'l Total Sewer Adjusted Average
1	INTANGIBLE PLANT											
2	351.1 Organization	8,968	-				8,968			8,968		8,968
3	352.1 Franchises	-	-				-			-		-
4	389.1 Other Plant & Misc. Equipment	-	-				-			-		-
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	838,852	-	(784,994)	(22,000)		31,858			31,858		31,858
7	354.2 Structures & Improvements	-	-				-			-		-
8	380.2 Collection Sewers - Force	654,270	(54,404)				599,866			599,866		599,866
9	361.2 Collection Sewers - Gravity	2,379,878	54,404		(150)		2,434,132			2,434,132		2,434,132
10	362.2 Special Collecting Structures	-	-				-			-		-
11	363.2 Services to Customers	370,511	-				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	SYSTEM PUMPING PLANT											
16	353.3 Land & Land Rights	-	-				-			-		-
17	354.3 Structures & Improvements	-	-				-			-		-
18	370.3 Receiving Wells	-	-				-			-		-
19	371.3 Pumping Equipment	1,406,507	(530)		(1,065)	(22,394)	1,382,518			1,382,518		1,382,518
20	389.3 Other Plant & Misc. Equipment	-	-				-			-		-
21	TREATMENT AND DISPOSAL PLANT											
22	353.4 Land & Land Rights	-	-				-			-		-
23	354.4 Structures & Improvements	2,660,046	(2,421,801)		(20,362)		217,883			217,883		217,883
24	380.4 Treatment & Disposal Equipment	513,132	2,738,113	682		(27,714)	3,224,213			3,224,213		3,224,213
25	381.4 Plant Sewers	-	(317,294)				(317,294)			(317,294)		(317,294)
26	382.4 Outfall Sewer Lines	-	-				-			-		-
27	389.4 Other Plant & Misc. Equipment	-	-				-			-		-
28	RECLAIMED WATER TREATMENT PLANT											
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	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	132,029	-				132,029			132,029		132,029
43	367.6 Reuse Meters & Meter Installations	372	-				372			372		372
44	371.6 Pumping Equipment	-	-				-			-		-
45	375.6 Reuse Transmission & Distribution System	337,427	-				337,427			337,427		337,427
46	388.6 Other Plant & Miscellaneous Equipment	-	-				-			-		-
47	GENERAL PLANT											
48	353.7 Land & Land Rights	-	-				-		(367)	(367)		(367)
49	354.7 Structures & Improvements	-	(963)				(963)	736	5,727	5,482		5,482
50	390.7 Office Furniture & Equipment	575	-				575	(432)	570	713		713
51	391.7 Transportation Equipment	-	-				-		-	-		-
52	392.7 Stores Equipment	-	-				-		-	-		-
53	393.7 Tools, Shop & Garage Equipment	5,538	(2,663)				2,875	(2,159)	17,923	18,639		18,639
54	394.7 Laboratory Equipment	-	-				-		2,166	2,166		2,166
55	395.7 Power Operated Equipment	-	-				-		-	-		-
56	396.7 Communication Equipment	-	-				-		(620)	(620)		(620)
57	397.7 Miscellaneous Equipment	-	-				-		-	-		-
58	398.7 Other Tangible Plant	-	-				-		232	232		232
59												
60	SUB-TOTAL	9,308,105	(5,156)	(784,312)	(43,577)	(50,106)	8,424,950	(1,853)	25,641	8,446,736	0	8,446,736
61	Allocation from Related Companies - Water - 75.1048 %											
62	Sewer 24.8952%											
63	353.7 Land & Land Rights	-	-				-		915	915	-	915
64	354.7 Structures & Improvements	-	-				-		26,038	26,038	29,268	55,326
65	390.7 Office Furniture & Equipment	-	-				-		30,515	30,515	5,880	36,395
66	391.7 Transportation Equipment	-	-				-		72,986	72,986	6,512	79,498
67	393.7 Tools, Shop & Garage Equipment	-	-				-		202	202	2,410	2,612
68	396.7 Communication Equipment	-	-				-		3,663	3,663	2,198	5,861
69	398.7 Other Tangible Plant	-	-				-		39,821	39,821	(39,821)	-
70												
71	SUB-TOTAL ALLOCATIONS	0	0	0	0	0	0	0	174,140	174,140	6,467	180,607
72												
73	TOTAL	9,308,105	(5,156)	(784,312)	(43,577)	(50,106)	8,424,950	(1,853)	199,781	8,622,876	6,467	8,629,345

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-4
Page 3 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-4

Company: Lake Utility Services, Inc.
DocId: No.: 07083-918
Schedule Years Ended: Projected 8/2008
Historic [] Projected [X]

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

Table with columns for Line No., Account No. and Name, and months from Prior Year 06/30/07 to Total Water Adjusted Average. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-4
Page 4 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-4

Company: Lake Utility Services, Inc.
DocId#: 17083495
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.

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	(16) Adj. to Balance to Affiliate Audit Finding #2	(17) Total Water Adjusted Average
1	INTANGIBLE PLANT																
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
3	352.1 Franchises	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		0
4	388.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
5	COLLECTION PLANT																
6	353.2 Land & Land Rights	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	31,858		31,858
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0
8	360.2 Collection Sewers - Force	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	600,031		600,031
9	361.2 Collection Sewers - Gravity	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	2,438,502		2,438,502
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
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		371,031
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
14	388.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
15	SYSTEM PUMPING PLANT																
16	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
17	354.3 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
18	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
19	371.3 Pumping Equipment	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	1,407,599		1,407,599
20	388.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
21	TREATMENT AND DISPOSAL PLANT																
22	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
23	354.4 Structures & Improvements	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785	1,889,785		1,889,785
24	380.4 Treatment & Disposal Equipment	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	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)		(317,294)
26	382.4 Outfall Sewer Lines	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		0
27	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
28	RECLAIMED WATER TREATMENT PLANT																
29	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
30	354.5 Structures & Improvements	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836	3,177,836		3,177,836
31	355.5 Power Generation Equipment	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172	246,172		246,172
32	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
33	374.5 Reuse Distribution Reservoirs	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831	917,831		917,831
34	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
35	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
36	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
37	RECLAIMED WATER DISTRIBUTION PLANT																
38	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
39	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
40	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
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
43	367.6 Reuse Meters & Meter Installations	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490	14,490		14,490
44	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
45	375.6 Reuse Transmission & Distribution System	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397	3,368,397		3,368,397
46	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
47	GENERAL PLANT																
48	353.7 Land & Land Rights	(357)	(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		5,482
50	380.7 Office Furniture & Equipment	713	713	713	713	713	713	713	713	713	713	713	713	713	713		713
51	381.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
52	382.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
53	383.7 Tools, Shop & Garage Equipment	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	18,649		18,649
54	384.7 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		2,166
55	385.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
56	386.7 Communication Equipment	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)		(620)
57	387.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0
58	388.7 Other Tangible Plant	232	232	232	232	232	232	232	232	232	232	232	232	232	232		232
59																	
60	SUB-TOTAL	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575	17,553,575		17,553,575
61																	
62	Allocation from Related Companies - Water - 75.1046 % Sewer 24.8952 %																
63	353.7 Land & Land Rights	915	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		26,038
65	380.7 Office Furniture & Equipment	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204	223,204		223,204
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		72,986
67	383.7 Tools, Shop & Garage Equipment	202	202	202	202	202	202	202	202	202	202	202	202	202	202		202
68	386.7 Communication Equipment	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863		3,863
69	388.7 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		39,821
70	SUB-TOTAL ALLOCATIONS	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829	366,829		366,829
71																	
72	TOTAL	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	17,920,404	24,003	17,944,793

Non-Used and Useful Plant - Summary - Final

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

Florida Public Service Commission
 2nd REVISION PER SELECTED AUDIT FINDINGS
 Schedule: A-7
 Page 1 of 1
 Preparer: John Hoy

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	
		(3) Average Balance	(4) Utility Adjustments	(6) Adjusted Balance	(8) Utility Adjustments	(9) Adjusted Balance	(10) Utility Adjustments
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
19							
20							
21	WASTEWATER						
22							
23	Plant in Service				1,564,555	1,564,555	2,213,781
24							
25	Land						
26							
27	Accumulated Depreciation				(490,721)	(490,721)	(588,065)
28							
29	CIAC				(207,761)	(207,761)	(207,761)
30							
31	Accumulated Amortization of CIAC				32,792	32,792	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

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
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-9
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 Water Accumulated
Depreciation and Average Non-Used and Useful
Calculation

Recap Schedules: A-1, 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		
		(2) Adjusted Average Bal.	(3) Non-Used %	(4) Useful Amount	(5) Adjusted Average Bal.	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Average Bal.	(9) Non-Used %	(10) 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	N/A	3,521,492	N/A	N/A	4,399,956	N/A	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	51,640	-	-	52,711	-	-	56,198	-	-
50	340.5 Office Furniture & Equipment	67,106	-	-	100,405	-	-	138,787	-	-
51	341.5 Transportation Equipment	174,522	-	-	190,368	-	-	192,997	-	-
52	343.5 Tools, Shop & Garage Equipment	2,564	-	-	2,567	-	-	3028	-	-
53	346.5 Communication Equipment	16,090	-	-	16,105	-	-	16,907	-	-
54	348.5 Other Tangible Plant	-	-	-	-	-	-	0	-	-
55										
56	SUB-TOTAL ALLOCATIONS	311,922	N/A	N/A	362,156	N/A	N/A	407,917	N/A	N/A
57										
58	TOTAL	3,107,516	N/A	N/A	3,883,648	N/A	-	4,807,873	N/A	N/A

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-9
Page 2 of 4
Preparer: John Hoy
Recap Schedules: A-1, A-8

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Account No. and Name	Per Books Prior Year 6/30/06	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	INTANGIBLE PLANT													
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
3	302.1 Franchises													
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	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
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	265,576	292,058	298,539	305,021	311,503	317,984	324,466
11	308.2 Infiltration Galleries & Tunnels													
12	309.2 Supply Mains													
13	310.2 Power Generation Equipment													
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
15	339.2 Other Plant & Misc. Equipment													
16	WATER TREATMENT PLANT													
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
19	310.3 Power Generation Equipment													
20	311.3 Pumping Equipment - WTP													
21	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
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	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
27	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
28	333.4 Services	218,596	222,124	225,654	229,187	230,872	234,426	238,060	241,449	245,099	248,766	252,436	256,115	259,800
29	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
30	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
31	339.4 Other Plant & Misc. Equipment													
32	GENERAL PLANT													
33	303.5 Land & Land Rights													
34	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
35	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
36	341.5 Transportation Equipment	154,793												
37	342.5 Stores Equipment													
38	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
39	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)
40	345.5 Power Operated Equipment													
41	346.5 Communication Equipment	379	383	387	391	395	398	402	406	410	414	418	421	425
42	347.5 Miscellaneous Equipment													
43	348.5 Other Tangible Plant													
44	ADJUSTMENT PER 2008 AUDIT FINDING #1													
45	SUB-TOTAL	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
46														
47	Allocation from Related Companies - Water - 75.1048 % , Sewer 24.8952%													
48	303.5 Land & Land Rights													
49	304.5 Structures & Improvements	47,125	-	-	47,401	-	-	-	-	-	50,916	-	-	51,464
50	340.5 Office Furniture & Equipment	127,401	-	-	115,963	-	-	17,743	17,743	17,743	143,857	17,743	17,743	146,069
51	341.5 Transportation Equipment	-	-	-	192,903	192,903	192,903	355,126	355,126	355,126	281,281	-	-	275,165
52	343.5 Tools, Shop & Garage Equipment													
53	346.5 Communication Equipment	13,883	-	-	13,997	-	-	-	-	-	15,051	-	-	15,012
54	348.5 Other Tangible Plant							44,846	44,846	44,846	44,846	44,846	44,846	44,846
55														
56	SUB-TOTAL ALLOCATIONS	188,408	-	-	370,264	192,903	192,903	417,715	417,715	417,715	535,951	62,589	62,589	532,556
57														
58	TOTAL	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

Schedule of Water Accumulated Depreciation By Prima
Test Year Average Balance

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Scheduler: A-9
Page 2a of 4
Preparer: John Hoy
Recap Schedules: A-1, A-8

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

Line No.	(1) Account No. and Name	(15) Col. 2 thru 14 Average	(16) Total Adjustments to TY Average	(16) Addt1 Adjustments per PSC Staff Audit Finding #1	(16b) Addt1 Adjustments per PSC Staff Audit Finding #3	(16c) Addt1 Adjustments per PSC Staff Audit Finding #4	(17) Adjusted Average	(18) Allocation of General Plant to Sewer	(19) Allocation of General Plant from Sewer	(20) Total Water Adjusted Average	(21) Addt1 Adj. to Balance to Affiliate Audit Finding #1	(22) Addt1 Total Water Adjusted Average
1	INTANGIBLE PLANT											
2	301.1 Organization	15,459	(3,449)				12,010			12,010		12,010
3	302.1 Franchises	-	-				-			-		-
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	6,710	1,481				8,191			8,191		8,191
8	305.2 Collect. & Impound. Reservoirs	-	-				-			-		-
9	306.2 Lake, River & Other Intakes	-	-				-			-		-
10	307.2 Wells & Springs	281,420	(1,768)		(1,782)		277,870			277,870		277,870
11	308.2 Infiltration Galleries & Tunnels	-	-				-			-		-
12	309.2 Supply Mains	-	11,098				11,098			11,098		11,098
13	310.2 Power Generation Equipment	-	20,614				20,614			20,614		20,614
14	311.2 Pumping Equipment	19,668	(6,979)		(3,251)	(5,314)	4,124			4,124		4,124
15	339.2 Other Plant & Misc. Equipment	-	-				-			-		-
16	WATER TREATMENT PLANT											
17	303.3 Land & Land Rights	-	-				-			-		-
18	304.3 Structures & Improvements	216,174	(2,090)		(1,422)		212,662			212,662		212,662
19	310.3 Power Generation Equipment	-	-				-			-		-
20	311.3 Pumping Equipment - WTP	-	-				-			-		-
21	320.3 Water Treatment Equipment	96,969	1,283		(643)		97,609			97,609		97,609
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	328,397	(3,016)		(146)	(926)	324,309			324,309		324,309
27	331.4 Transm. & Distribution Mains	1,417,570	(3,653)		(10,163)	(2,461)	1,401,292			1,401,292		1,401,292
28	333.4 Services	238,661	(636)			(171)	237,854			237,854		237,854
29	334.4 Meters & Meter Installations	105,504	(377)				105,127			105,127		105,127
30	335.4 Hydrants	65,422	316				65,738			65,738		65,738
31	339.4 Other Plant & Misc. Equipment	-	-				-			-		-
32	GENERAL PLANT											
33	303.5 Land & Land Rights	-	-				-			-		-
34	304.5 Structures & Improvements	2,536	(371)				2,165	(539)	(523)	1,103		1,103
35	340.5 Office Furniture & Equipment	1,445	538				1,983	(494)	231	1,720		1,720
36	341.5 Transportation Equipment	11,907	(11,907)				-	-	-	-		-
37	342.5 Stores Equipment	-	-				-			-		-
38	343.5 Tools, Shop & Garage Equipment	15,710	(3,235)				12,475	(3,106)	1,109	10,478		10,478
39	344.5 Laboratory Equipment	(1,269)	580				(689)	172	-	(517)		(517)
40	345.5 Power Operated Equipment	-	-				-	-	-	-		-
41	346.5 Communication Equipment	402	(377)				25	(6)	-	19		19
42	347.5 Miscellaneous Equipment	-	-				-	-	-	-		-
43	348.5 Other Tangible Plant	-	-				-	-	-	-		-
44	ADJUSTMENT PER 2008 AUDIT FINDING #1			4,293			4,293			4,293		4,293
45	SUB-TOTAL	2,822,685	(1,948)	4,293	(17,407)	(8,872)	2,798,750	(3,973)	817	2,795,594	-	2,795,594
46												
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%											
48	303.5 Land & Land Rights	-	-				-	-	-	-		-
49	304.5 Structures & Improvements	15,147	30,787				45,934	(11,435)	-	34,499	17,141	51,640
50	340.5 Office Furniture & Equipment	47,847	30,757				78,604	(19,569)	-	59,035	8,071	67,106
51	341.5 Transportation Equipment	169,272	(30,255)				139,017	(34,609)	-	104,408	70,114	174,522
52	343.5 Tools, Shop & Garage Equipment	-	782				782	(195)	-	587	1,977	2,564
53	346.5 Communication Equipment	4,457	9,105				13,562	(3,376)	-	10,186	5,904	16,090
54	348.5 Other Tangible Plant	24,148	19,711				43,859	(10,919)	-	32,940	(32,940)	-
55												
56	SUB-TOTAL ALLOCATIONS	260,871	60,887	-	-	-	321,758	(80,103)	-	241,655	70,267	311,922
57												
58	TOTAL	3,083,556	58,939	4,293	(17,407)	(8,872)	3,120,508	(84,076)	817	3,037,249	70,267	3,107,516

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-9
Page 3 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-VIS
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)-(16)												(17) Add'l Total Water Adjusted Average	
					(5) Jul	(6) Aug	(7) Sept	(8) Oct	(9) Nov	(10) Dec	(11) Jan	(12) Feb	(13) Mar	(14) Apr	(15) May	(16) Add'l Adj. to Balance to Affiliates Audit Finding #2		
1	INTANGIBLE PLANT																	
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	SOURCE OF SUPPLY AND PUMPING PLANT																	
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	22,122	22,289	22,457	22,624	21,804	
14	311.2 Pumping Equipment	29,461	(15,544)	13,917	15,476	17,035	18,593	20,152	21,711	23,270	24,828	26,387	27,946	29,504	31,063	32,622	24,527	
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	WATER TREATMENT PLANT																	
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	328,688	
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	107,757	108,854	109,951	111,048	112,145	113,242	114,339	115,436	124,663	
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	368,243	(4,088)	364,155	370,684	377,212	383,740	390,269	396,797	403,325	409,854	416,382	422,910	429,438	435,966	442,494	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	(607)	259,193	262,835	266,477	270,119	273,761	277,403	281,045	284,687	288,329	291,971	295,613	299,255	302,897	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	GENERAL PLANT																	
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	ADJUSTMENT PER 2008 AUDIT FINDING #1	-	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	SUB-TOTAL	3,184,336	(27,091)	3,157,246	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	3,862,178	
46	Allocation from Related Companies - Water - 75.1048																	
47	% Sewer 24.8952%																	
48	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	304.5 Structures & Improvements	34,499	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	36,482	
50	340.5 Office Furniture & Equipment	59,035	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	72,167	
51	341.5 Transportation Equipment	104,408	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	159,043	
52	343.5 Tools, Shop & Garage Equipment	587	587	587	593	597	603	609	615	621	627	633	639	645	651	657	657	
53	346.5 Communication Equipment	10,186	10,186	10,186	10,545	10,904	11,263	11,622	11,981	12,340	12,700	13,059	13,418	13,777	14,136	14,495	14,495	
54	348.5 Other Tangible Plant	32,940	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	42,798	
55																		
56	SUB-TOTAL ALLOCATIONS	-	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	337,921	
57																		
58	TOTAL	3,184,336	214,564	3,398,900	3,442,687	3,506,474	3,570,261	3,634,048	3,697,835	3,761,622	3,825,409	3,889,196	3,952,983	4,016,770	4,080,557	4,144,344	4,208,131	

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)			
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	Allocated Depreciation	Total Depreciation Expense	
1	INTANGIBLE PLANT																			
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	SOURCE OF SUPPLY AND PUMPING PLANT																			
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	281.91	281.91	281.91	281.91	281.91	281.91	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	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	22,790.11		22,790.11	
15	339.2 Other Plant & Misc. Equipment	18			-	-	-	-	-	-	-	-	-	-	-	-	-		-	
16	WATER TREATMENT PLANT																			
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	13,985.40	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	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	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	6,805.98	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	TRANSMISSION & DISTRIBUTION PLANT																			
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	0.00225252	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	25,858.99	25,858.99	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	GENERAL PLANT																			
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	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	ADJUSTMENT PER 2008 AUDIT FINDING #1*		n/a	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
45	SUB-TOTAL				55,764.09	55,764.09	56,222.94	56,222.94	71,963.45	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 - 75.1048 %, Sewer 24.8952%																			
48	303.5 Land & Land Rights																			
49	304.5 Structures & Improvements	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	340.5 Office Furniture & Equipment	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	SUB-TOTAL ALLOCATIONS				8,022.41	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	118,875.49		(118,875.49)	-
57																				
58	TOTAL				63,786.50	63,786.50	64,245.35	64,245.35	79,985.86	84,958.23	85,343.48	85,343.48	85,343.48	85,343.48	85,343.48	85,343.48	932,668.67		-	932,668.67</

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-8
Page 4 of 4
Preparer: John Hoy
Recap Schedules: A-1, A-8

Company: Lake Utility Services, Inc.
Docket No.: 070693-W5
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.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Add'l	(17) Add'l
		Prior Year 06/30/08	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Col. 2 thru 14 Average	Adj. to Balance to Affiliate Audit Finding #2	Total Water Adjusted Average
1	INTANGIBLE PLANT																
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		13,030
3	302.1 Franchises	558	605	651	698	744	791	837	884	930	977	1,023	1,070	1,116	837		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	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		13,356
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	396,801	403,125	408,449	415,773	422,097	428,420	434,744	441,068	447,392	453,715	460,039	466,363	472,687	434,744		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		13,736
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		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		52,421
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																
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		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		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		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		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	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		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		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		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		142,484
30	335.4 Hydrants	89,357	90,882	92,407	93,932	95,457	96,982	98,507	99,632	100,757	101,882	102,807	103,932	105,057	97,307		97,307
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT																
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		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		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)		(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		18,696
39	344.5 Laboratory Equipment	275	312	348	384	421	457	493	529	566	602	638	675	711	493		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)		(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		105
44	ADJUSTMENT PER 2008 AUDIT FINDING #1	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	SUB-TOTAL	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	-	4,399,956
46	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%																
47																	
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	15,749	56,198
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	14,128	138,787
51	341.5 Transportation Equipment	158,043	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	6,636	192,987
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	2,384	3,028
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	13,811	3,491	16,907
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	(62,514)	-
55																	
56	SUB-TOTAL ALLOCATIONS	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	(20,126)	407,917
57																	
58	TOTAL	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	(20,126)	4,807,873

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
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			(6) Intermediate Year 6/30/08			(9) Projected Year 6/30/09		
		(3) Adjusted Average Bal.	(4) Non-Used & Useful %	(5) Amount	(6) Adjusted Average Bal.	(7) Non-Used & Useful %	(8) Amount	(9) Adjusted Average Bal.	(10) Non-Used & Useful %	(11) Amount
1	INTANGIBLE PLANT									
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	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	178,121	-	-	198,788	-	-	218,789	-	-
9	381.2 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	SYSTEM PUMPING PLANT									
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	TREATMENT AND DISPOSAL PLANT									
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	RECLAIMED WATER TREATMENT PLANT									
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	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	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	GENERAL PLANT									
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	ADJUSTMENT PER 2008 AUDIT FINDING #1	(107,363)	-	-	(107,363)	-	-	(107,363)	-	-
60	SUB-TOTAL	1,699,031	0	0	2,004,370		490,721	2,531,655		588,065
61	Allocation from Related Companies - Water -									
62	75.1048 %, Sewer 24.8952%									
63	353.7 Land & Land Rights	-	-	-	0	-	-	0	-	-
64	354.7 Structures & Improvements	17,118	-	-	17,472	-	-	18,630	-	-
65	390.7 Office Furniture & Equipment	22,243	-	-	33,283	-	-	46,003	-	-
66	391.7 Transportation Equipment	57,849	-	-	63,101	-	-	63,973	-	-
67	393.7 Tools, Shop & Garage Equipment	850	-	-	851	-	-	1,004	-	-
68	396.7 Communication Equipment	5,334	-	-	5,338	-	-	5,603	-	-
69	398.7 Other Tangible Plant	-	-	-	0	-	-	0	-	-
70										
71	SUB-TOTAL ALLOCATIONS	103,394	0	0	120,045		0	135,213		0
72										
73	TOTAL	1,802,425	0	0	2,124,415		490,721	2,666,868		588,065

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

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

Company: Lake Utility Services, Inc.
DocId#: 07893-049
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-6

Line No.	(1) Account No. and Name	(2) Par Books Prior Year 6/30/06	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	INTANGIBLE PLANT													
2	351.1 Organization	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567
3	352.1 Franchisee	(158)	(154)	(151)	(147)	(143)	(139)	(136)	(132)	(128)	(124)	(120)	(117)	(113)
4	389.1 Other Plant & Misc. Equipment													
5	COLLECTION PLANT													
6	353.2 Land & Land Rights													
7	354.2 Structures & Improvement													
8	362.2 Collection Sewers - Force	177,522	179,337	181,153	182,969	184,794	186,609	188,415	190,231	192,046	193,862	195,678	197,493	199,302
9	361.2 Collection Sewers - Gravit	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
10	362.2 Special Collecting Structures													
11	363.2 Services to Customer	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
12	364.2 Flow Measuring Device													
13	365.2 Flow Measuring Installation													
14	389.2 Other Plant & Misc. Equipment													
15	SYSTEM PUMPING PLANT													
16	353.3 Land & Land Rights													
17	354.3 Structures & Improvement													
18	370.3 Receiving Wells													
19	371.5 Pumping Equipment	205,461	209,670	213,887	218,105	222,321	226,538	230,755	234,972	239,189	243,406	247,622	251,839	256,057
20	389.3 Other Plant & Misc. Equipment													
21	TREATMENT AND DISPOSAL PLANT													
22	353.4 Land & Land Rights													
23	354.4 Structures & Improvement	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
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	95,650	97,184
25	381.4 Plant Sewers													
26	382.4 Outfall Sewer Liner	280	326	373	419	465	512	558	605	651	697	744	790	837
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
28	RECLAIMED WATER TREATMENT PLANT													
29	353.5 Land & Land Rights													
30	354.5 Structures & Improvement													
31	355.5 Power Generation Equipment													
32	371.5 Pumping Equipment													
33	374.5 Reuse Distribution Reservoir													
34	380.5 Treatment & Disposal Equipment													
35	381.5 Plant Sewers													
36	389.5 Other Plant & Misc. Equipment													
37	RECLAIMED WATER DISTRIBUTION PLANT													
38	352.6 Franchisee													
39	353.6 Land & Land Rights													
40	354.6 Structures & Improvement													
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	9,605	9,881
43	367.6 Reuse Meters & Meter Installation	65	67	68	70	71	73	74	76	78	79	81	82	84
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
46	389.6 Other Plant & Miscellaneous Equipment													
47	GENERAL PLANT													
48	353.7 Land & Land Rights													
49	354.7 Structures & Improvement													
50	390.7 Office Furniture & Equipment	288	291	294	298	301	304	307	310	314	317	320	323	326
51	391.7 Transportation Equipment													
52	392.7 Store 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
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	ADJUSTMENT PER 2006 AUDIT FINDING #1													
60	SUB-TOTAL	1,618,402	1,638,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,765	1,775,018	1,796,439	1,817,882	1,839,353	1,860,580
61														
62	Allocation from Related Companies - Water - 75.104% % Sewer 24.8952%													
63	353.7 Land & Land Rights													
64	354.7 Structures & Improvement													
65	390.7 Office Furniture & Equipment													
66	391.7 Transportation Equipment													
67	393.7 Tools, Shop & Garage Equipment													
68	396.7 Communication Equipment													
69	398.7 Other Tangible Plant													
70														
71	SUB-TOTAL ALLOCATIONS													
72														
73	TOTAL	1,618,402	1,638,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,765	1,775,018	1,796,439	1,817,882	1,839,353	1,860,580

Schedule of Wastewater Accumulated Depreciation By Primary Test Year Average Balance
 Company: Lake Utility Services, Inc.
 Docket No.: 070633-W5
 Schedule Year Ended: 06/30/07
 Historic [X] Projected []

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

		Recap Schedules: A-2, A-6										
Line No.	(1) Account No. and Name	(16) Col. 2 thru 14 Average	(16) Total Adjustments to TY Average	(16) Add'l Adjustments per PSC Staff Audit Finding #1	(16b) Add'l Adjustments per PSC Staff Audit Finding #2	(16c) Add'l Adjustments per PSC Staff Audit Finding #4	(17) Adjusted Average	(18) Allocation of General Plant to Water	(18) Allocation of General Plant from Water	(20) Total Sewer Adjusted Averages	(21) Add'l Adj. to Balance to A/Wate Audit Finding #1	(22) Add'l Total Sewer Adjusted Average
1	INTANGIBLE PLANT											
2	351.1 Organization	1,567	-				1,567			1,567		1,567
3	352.1 Franchisee	(136)	203				67			67		67
4	389.1 Other Plant & Misc. Equipment	-	-				-			-		-
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	-	-				-			-		-
7	354.2 Structures & Improvement	-	-				-			-		-
8	362.2 Collection Sewers - Force	188,396	(10,275)				178,121			178,121		178,121
9	361.2 Collection Sewers - Gravit	364,504	6,851		(7)		371,348			371,348		371,348
10	362.2 Special Collecting Structures	-	-				-			-		-
11	363.2 Services to Customers	32,309	-				32,309			32,309		32,309
12	364.2 Flow Measuring Devices	-	-				-			-		-
13	365.2 Flow Measuring Installation	-	-				-			-		-
14	389.2 Other Plant & Misc. Equipment	-	-				-			-		-
15	SYSTEM PUMPING PLANT											
16	353.3 Land & Land Rights	-	-				-			-		-
17	354.3 Structures & Improvement	-	-				-			-		-
18	370.3 Receiving Wells	-	-				-			-		-
19	371.3 Pumping Equipment	230,561	28,839		(237)	(1,238)	257,925			257,925		257,925
20	389.3 Other Plant & Misc. Equipment	-	-				-			-		-
21	TREATMENT AND DISPOSAL PLANT											
22	353.4 Land & Land Rights	-	-				-			-		-
23	354.4 Structures & Improvement	536,162	(113,704)				422,458			422,458		422,458
24	380.4 Treatment & Disposal Equipment	94,187	786,195			(2,540)	857,842			857,842		857,842
25	381.4 Plant Sewers	-	(105,843)				(105,843)			(105,843)		(105,843)
26	382.4 Outfall Sewer Lines	568	(12,136)				(11,578)			(11,578)		(11,578)
27	388.4 Other Plant & Misc. Equipment	259,672	(490,537)				(230,865)			(230,865)		(230,865)
28	RECLAIMED WATER TREATMENT PLANT											
29	353.5 Land & Land Rights	-	-				-			-		-
30	354.5 Structures & Improvement	-	-				-			-		-
31	355.5 Power Generation Equipment	-	-				-			-		-
32	371.5 Pumping Equipment	-	-				-			-		-
33	374.5 Reuse Distribution Reservoir	-	-				-			-		-
34	380.5 Treatment & Disposal Equipment	-	-				-			-		-
35	381.5 Plant Sewers	-	-				-			-		-
36	389.5 Other Plant & Misc. Equipment	-	-				-			-		-
37	RECLAIMED WATER DISTRIBUTION PLANT											
38	352.6 Franchisee	-	-				-			-		-
39	353.6 Land & Land Rights	-	-				-			-		-
40	354.6 Structures & Improvement	-	-				-			-		-
41	355.6 Power Generation Equipment	-	-				-			-		-
42	366.6 Reuse Services	8,230	-				8,230			8,230		8,230
43	367.6 Reuse Meters & Meter Installation	74	-				74			74		74
44	371.6 Pumping Equipment	-	-				-			-		-
45	375.6 Reuse Transmission & Distribution System	20,498	-				20,498			20,498		20,498
46	389.6 Other Plant & Miscellaneous Equipment	-	-				-			-		-
47	GENERAL PLANT											
48	353.7 Land & Land Rights	-	-				-			-		-
49	354.7 Structures & Improvement	-	(697)				(697)	523	539	365		365
50	390.7 Office Furniture & Equipment	307	-				307	(231)	494	570		570
51	391.7 Transportation Equipment	-	-				-			-		-
52	392.7 Storage Equipment	-	-				-			-		-
53	393.7 Tools, Shop & Garage Equipment	1,884	(408)				1,476	(1,109)	3,106	3,473		3,473
54	394.7 Laboratory Equipment	-	-				-		(172)	(172)		(172)
55	395.7 Power Operated Equipment	-	-				-		-	-		-
56	396.7 Communication Equipment	-	-				-		6	6		6
57	397.7 Miscellaneous Equipment	-	-				-		-	-		-
58	398.7 Other Tangible Plant	-	-				-		-	-		-
59	ADJUSTMENT PER 2006 AUDIT FINDING #1			(107,363)			(107,363)			(107,363)		(107,363)
60	SUB-TOTAL	1,738,773	68,488	(107,363)	(244)	(3,779)	1,695,875	(617)	3,073	1,699,031	-	1,699,031
61												
62	Allocation from Related Companies - Water - 75.104%											
63	% Sewer 24.892%											
64	353.7 Land & Land Rights	-	-				-			-		-
65	354.7 Structures & Improvement	-	-				-	11,435	11,435	5,683		17,118
66	390.7 Office Furniture & Equipment	-	-				-	19,509	19,509	2,674		22,243
67	391.7 Transportation Equipment	-	-				-	34,809	34,809	23,240		57,849
68	393.7 Tools, Shop & Garage Equipment	-	-				-	195	195	625		850
69	396.7 Communication Equipment	-	-				-	3,376	3,376	1,958		5,334
70	398.7 Other Tangible Plant	-	-				-	10,919	10,919	(10,919)		-
71	SUB-TOTAL ALLOCATIONS	-	-				-	80,103	80,103	23,291		103,394
72												
73	TOTAL	1,738,773	68,488	(107,363)	(244)	(3,779)	1,695,875	(617)	84,076	1,779,134	23,291	1,802,425

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

Company: Lake URBLY Services, Inc.
Docket No.: 070883-W5
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.

Schedule: A-10
Page 3 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Through (13)												(14) 2008 Jun	(15) 2008 Jul	(16) 2008 Aug	(17) Adjt Adj. to Balance	(18) Adjt Total Sewer	
		Prior Year 06/30/07	Adjustments to Prior Year	Adjusted Prior Year	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar						Col. 2 thru 14 Average
1	INTANGIBLE PLANT																		
2	351.1 Organizations	1,567		1,567	1,565	1,804	1,623	1,642	1,650	1,679	1,688	1,716	1,735	1,754	1,772	1,791	1,679	1,679	
3	352.1 Franchises	(113)	203	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
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	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	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	427,379	
10	362.2 Special Collecting Structures																		
11	363.2 Services to Customers	35,483		35,483	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	43,365	
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 Reservoir Walls																		
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	322,480	
20	389.3 Other Plant & Misc. Equipment																		
21	TREATMENT AND DISPOSAL PLANT																		
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	470,371	470,949	468,464	468,464	
24	380.4 Treatment & Disposal Equipment	97,184	763,855	861,039	875,839	890,639	905,439	920,239	935,039	949,839	964,639	979,439	994,239	1,009,039	1,023,839	1,038,639	950,841	950,841	
25	381.4 Plant Sewers		(105,843)	(105,843)	(106,598)	(107,353)	(108,108)	(108,863)	(109,618)	(110,373)	(111,128)	(111,883)	(112,638)	(113,393)	(114,148)	(114,903)	(114,909)	(110,379)	
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)	(11,299)	
27	389.4 Other Plant & Misc. Equipment	259,872	(490,537)	(230,665)	(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	RECLAIMED WATER TREATMENT PLANT																		
29	353.5 Land & Land Rights																		
30	354.5 Structures & Improvements															6,278	16,551	1,910	
31	355.5 Power Generation Equipment															1,026	2,051	237	
32	371.5 Pumping Equipment																	237	
33	374.5 Reuse Distribution Reservoirs															2,067	4,134	477	
34	380.5 Treatment & Disposal Equipment																	477	
35	381.5 Plant Sewers																		
36	389.5 Other Plant & Misc. Equipment																		
37	RECLAIMED WATER DISTRIBUTION PLANT																		
38	352.8 Franchises																		
39	353.8 Land & Land Rights																		
40	354.8 Structures & Improvements																		
41	355.8 Power Generation Equipment																		
42	366.8 Reuse Services	9,881		9,881	10,158	10,431	10,706	10,981	11,256	11,531	11,806	12,081	12,356	12,631	12,906	13,181	11,531	11,531	
43	367.8 Reuse Meters & Meter Installation	84		84	85	87	88	90	91	93	95	96	98	99	100	220	107	107	
44	371.8 Pumping Equipment																		
45	375.8 Reuse Transmission & Distribution System	24,428		24,428	25,083	25,738	26,393	27,048	27,703	28,358	29,013	29,668	30,323	30,978	31,633	32,288	31,807	31,807	
46	389.8 Other Plant & Miscellaneous Equipment																		
47	GENERAL PLANT																		
48	353.7 Land & Land Rights																		
49	354.7 Structures & Improvements		365	365	378	388	399	411	422	434	445	456	468	479	491	502	434	434	
50	380.7 Office Furniture & Equipment	328	263	591	593	597	601	605	609	613	617	621	625	629	633	637	613	613	
51	391.7 Transportation Equipment																		
52	392.7 Storage Equipment																		
53	393.7 Tools, Shop & Garage Equipment	1,992	1,589	3,581	3,679	3,778	3,877	3,976	4,075	4,174	4,273	4,372	4,471	4,570	4,669	4,768	4,164	4,164	
54	394.7 Laboratory Equipment		(172)	(172)	(160)	(148)	(136)	(124)	(112)	(100)	(88)	(76)	(64)	(52)	(40)	(28)	(100)	(100)	
55	395.7 Power Operated Equipment																		
56	396.7 Communication Equipment		6	6	1	(4)	(10)	(16)	(22)	(28)	(34)	(40)	(46)	(52)	(58)	(64)	(26)	(26)	
57	397.7 Miscellaneous Equipment																		
58	398.7 Other Tangible Plant				2	4	6	8	10	12	14	16	18	20	22	24	12	12	
59	ADJUSTMENT PER 2008 AUDIT FINDING #1		(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)	(107,363)	
60	SUB-TOTAL	1,860,580	(29,742)	1,830,838	1,850,245	1,870,652	1,890,059	1,910,466	1,930,873	1,951,280	1,971,687	1,992,094	2,012,501	2,032,908	2,053,315	2,073,722	2,054,370	2,054,370	
61	Allocation from Related Companies - Water -																		
62	76.1048 % 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	11,761	
65	380.7 Office Furniture & Equipment	19,569		19,569	19,739	19,908	20,078	20,247	20,417	20,587	20,757	20,927	21,097	21,267	21,437	21,607	20,991	20,991	
66	391.7 Transportation Equipment	34,608		34,608	35,623	36,638	37,653	38,668	39,683	40,698	41,713	42,728	43,743	44,758	45,773	46,788	40,991	40,991	
67	393.7 Tools, Shop & Garage Equipment	195		195	196	197	198	199	200	201	202	203	204	205	206	207	201	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	3,559	3,559	
69	398.7 Other Tangible Plant	10,919		10,919	11,251	11,583	11,915	12,247	12,579	12,911	13,243	13,575	13,907	14,239	14,571	14,903	14,910	14,910	
70	SUB-TOTAL ALLOCATIONS	80,103		80,103	81,704	83,305	84,906	86,507	88,108	89,709	91,310	92,911	94,512	96,113	97,714	99,315	28,031	28,031	
71																			
72	TOTAL	1,860,580	40,361	1,900,941	1,931,949	1,962,957	1,993,965	2,024,973	2,055,981	2,086,989	2,117,997	2,148,999	2,180,001	2,211,003	2,242,005	2,273,007	2,331,593	2,224,415	

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-10

Company: Lake Utility Services, Inc.
Declined No.: 070483-4WS
Schedule Years Ended: Projected 8/30/09
Historic [] Projected [X]

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

Prepared: John Hoy

Recap Schedule: A-2, A-8

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17) Add'l	(18) Add'l	(19) Add'l
			Prior Year 09/30/08	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	Col. 2 thru 14 Average	Adj. to Balance to Affiliates Audit Finding #2	Total Sewer Adjusted Average	
1	INTANOVILLE PLANT																			
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	1,993				1,903
3	352.1 Franchises		90	90	90	90	90	90	90	90	90	90	90	90	90	90				90
4	388.1 Other Plant & Misc. Equipment																			
5	COLLECTION PLANT																			
6	353.3 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	218,788	220,455	222,122	223,788	225,456	227,122	228,789	218,789				218,789
9	361.2 Collection Sewers - Gravity		454,473	453,989	453,504	453,020	452,536	452,052	451,567	451,083	450,599	450,115	449,630	449,146	448,662	451,567				451,567
10	362.2 Special Collecting Structures																			
11	363.2 Services to Customers		48,247	48,061	47,875	47,689	47,503	47,317	47,131	46,945	46,759	46,573	46,387	46,201	46,015	45,829				45,829
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 Walls																			
19	371.3 Pumping Equipment		361,580	368,097	374,613	381,130	387,647	394,163	400,680	407,196	413,713	420,229	426,746	433,262	439,779	441,863	401,241			401,241
20	389.3 Other Plant & Misc. Equipment																			
21	TREATMENT AND DISPOSAL PLANT																			
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				509,163
24	350.4 Treatment & Disposal Equipment		1,040,843	1,055,343	1,070,843	1,085,344	1,100,844	1,115,345	1,130,845	1,145,345	1,160,846	1,175,346	1,190,846	1,205,347	1,220,847	1,130,846				1,130,846
25	361.4 Plant Sewers		(114,909)	(115,664)	(116,419)	(117,175)	(117,930)	(118,686)	(119,441)	(120,197)	(120,952)	(121,708)	(122,463)	(123,218)	(123,974)	(119,441)				(119,441)
26	382.4 Outfall Sewer Lines		(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)	(11,289)				(11,289)
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)				(230,865)
28	RECLAIMED WATER TREATMENT PLANT																			
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				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				8,206
32	371.5 Pumping Equipment																			
33	374.5 Reuse Distribution Reservoirs		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				16,538
34	380.5 Treatment & Disposal Equipment																			
35	381.5 Plant Sewers																			
36	389.5 Other Plant & Misc. Equipment																			
37	RECLAIMED WATER DISTRIBUTION PLANT																			
38	352.5 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				14,832
43	367.6 Reuse Meters & Meter Installations		220	280	341	401	461	522	582	643	703	763	824	884	945	582				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				90,978
46	389.6 Other Plant & Miscellaneous Equipment																			
47	GENERAL PLANT																			
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				571
50	360.7 Office Furniture & Equipment		637	641	645	649	653	657	661	665	669	673	677	680	684	661				661
51	391.7 Transportation Equipment																			
52	362.7 Storage Equipment																			
53	363.7 Tools, Shop & Garage Equipment		4,747	4,944	4,941	5,038	5,135	5,233	5,330	5,427	5,524	5,621	5,718	5,815	5,913	5,330				5,330
54	364.7 Laboratory Equipment		(29)	(19)	(4)	8	20	33	45	57	69	81	93	105	117	45				45
55	365.7 Power Operated Equipment																			
56	366.7 Communication Equipment		(56)	(61)	(66)	(72)	(77)	(82)	(87)	(92)	(97)	(103)	(108)	(113)	(118)	(87)				(87)
57	367.7 Miscellaneous Equipment																			
58	368.7 Other Tangible Plant		23	25	27	29	31	33	35	37	39	41	42	44	35					35
59	ADJUSTMENT PER 2008 AUDIT FINDING #1		(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	SUB-TOTAL		2,224,788	2,275,637	2,326,488	2,377,339	2,428,190	2,480,041	2,531,892	2,582,743	2,633,594	2,685,445	2,736,296	2,788,147	2,839,998	2,531,892				2,531,892
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				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				36,537
66	391.7 Transportation Equipment		46,773	47,787	48,801	49,815	50,829	51,843	52,857	53,871	54,885	55,899	56,913	57,927	58,941	52,857				52,857
67	363.7 Tools, Shop & Garage Equipment		208	209	210	211	212	213	214	215	216	217	218	219	220	214				214
68	366.7 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	3,826				3,826
69	368.7 Other Tangible Plant		14,801	15,233	15,665	16,097	16													

LAKE UTILITY SERVICES, INC. - WASTEWATER - PROJECTED 4/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFR)														(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	LUIS 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	362.2 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	0.0016516519	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	54,186.88		54,186.88		
10	362.2 Special Collecting Structures																		
11	363.2 Services to Customers	0.0021929625	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 Walls	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	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	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)	(9,055.52)		(9,055.52)		
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	98,307.32		98,307.32		
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	0.0018379945	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	360.7 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	361.7 Transportation Equipment	0.0136888889													0.01	12,164.29	12,164.31		
52	362.7 Stores Equipment	0.0046296296													0.00		0.00		
53	363.7 Tools, Shop & Garage Equipment	0.0020833333	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	364.7 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	365.7 Power Operated Equipment	0.0069444444													0.01		0.01		
56	366.7 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)	(82.03)	386.37	304.34		
57	367.7 Miscellaneous Equipment	0.0055555556													0.01		0.01		
58	369.7 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	3,962.09	4,005.26		
59	ADJUSTMENT PER 2004 AUDIT FINDING #1*																		
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	614,893.91	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	360.7 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	361.7 Transportation Equipment	0.0136888889	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	1,013.89	12,164.29	(12,164.29)			
67	363.7 Tools, Shop & Garage Equipment	0.0020833333	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	366.7 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	386.37	(386.37)			
69	369.7 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	3,962.09	(3,962.09)			
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	(32,056.56)			
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

Company: Lake Utility Services, Inc.
 Declat No.: 07083-WIS
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [X]

Florida Public Service Commission
 2nd REVISION PER SELECTED AUDIT FINDINGS
 Schedule A-12
 Page 3 of 4
 Preparer: John Hoy

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
WATER																		
1	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
2		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
3																		
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	5,484,762
23		ADJUSTMENT PER 2008 AUDIT FINDING # 7		(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		TOTAL	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																		
WASTEWATER																		
28																		
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		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)		(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		TOTAL	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
46																		
47																		
48																		
49																		
50		Recap Schedules: A-1,A-2,A-11																

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

CALCULATION OF CIAC AMORTIZATION

Line No.	Account No. and Name	(1) PSC life in years	(2) Yearly Deprec Rate	(3) PSC Monthly Rate	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
					2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun
WATER																
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	132,887
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	132,887
4																
5	2711000 CIAC-WATER-UNDISTR *	41,300	0.024213018	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)	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	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	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	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	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	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	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	2,832
13	2711048 CIAC-WTR.HYDRANTS	45	0.022222222	0.001851882	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,085
14	2711073 CIAC- WTR. PLANT MOD FEE-NC**	41,300	0.024213018	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**	41,300	0.024213018	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	40	0.025	0.002063333	8728.71	8728.71	8728.71	8728.71	8728.71	8728.71	8728.71	8728.71	8728.71	8728.71	8728.71	104,757
19	2711045 CIAC-WTR.SERVICE LINES	40	0.025	0.002063333	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	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	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	CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***	35,431	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)	(1,610.04)
24	TOTAL				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																
WASTEWATER																
28																
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	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	11,800
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	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	3,639
33	2721006 CIAC- SEWER SEWAGE SERVICE LINES	38	0.026315789	0.002192982	829.48	829.48	829.48	829.48	829.48	829.48	829.48	829.48	829.48	829.48	829.48	7,564
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	17,111
35	2721008 CIAC- SEWER MAINS	45	0.022222222	0.001851882	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	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	60,535
38	2721050 CIAC- SEWER REUSE	43	0.023255814	0.001937984	899.75	899.75	899.75	899.75	899.75	899.75	899.75	899.75	899.75	899.75	899.75	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	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	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	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	CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***	25,267	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)	(147.48)
45	TOTAL				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.
 *** 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

Company: Lake Utility Services, Inc.
Docket No.: 070993-W5
Schedule Years Ended: Projected 6/30/09
Historic [] or Projected [X]

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-12
Page 4 of 4
Preparer: John Hoy

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) Ctd. 3 thru 15 Average
WATER																
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		ADJUSTMENT PER 2008 AUDIT FINDING # 7	(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		TOTAL	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																
WASTEWATER																
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		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)	(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		TOTAL	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
46																
47																
48																
49																
50		Recap Schedules: A-1,A-2,A-11														

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

CALCULATION OF CIAC AMORTIZATION

Line No.	Account No. and Name	PSC Monthly Rate	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
			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	
WATER																
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	15,085	
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		CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***	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		TOTAL		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	WASTEWATER															
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	11,800	
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	0.002192962	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	18,875	
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	0.002192962	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		CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***	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		TOTAL		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, using 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
 52 included in the calculation.

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

Florida Public Service Commission
2nd REVISION 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 %	Amount	Adjusted Average Bal.	Non-Used & Useful %	Amount	Adjusted Average Bal.	Non-Used & 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										
17	WASTEWATER									
18										
19	Plant Capacity Fees									
20										
21	Line/Main Extension Fees									
22										
23	Contributed Lines									
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

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

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

Florida Public Service Commission
2nd REVISION PER SELECTED AUDIT FINDINGS
Schedule: A-14
Page 3 of 4
Preparer: John Hoy

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 No.	(1) Acct. No.	(2) Description	Per Books Prior Year 6/30/07	(3) Adjustments to Prior Year	Adjusted Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Col. 3 thru 15
						Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Average
1		WATER																
2	2722043	ACC AMORT TRANS & DISTR MAINS	509,578	-	509,578	520,653	531,727	542,802	553,877	564,951	576,026	587,101	598,176	609,250	620,325	631,400	642,475	576,026
3		TOTAL MAINS	509,578	-	509,578	520,653	531,727	542,802	553,877	564,951	576,026	587,101	598,176	609,250	620,325	631,400	642,475	576,026
4																		
5	2722000	ACC AMORT-CIA-WATER	1,380,369	-	1,380,369	1,385,763	1,391,158	1,396,552	1,401,947	1,407,341	1,412,736	1,418,130	1,423,525	1,428,919	1,434,314	1,439,708	1,445,103	1,412,736
6	2722011	ACC AMORT STRUCT & IMPRV - S of S	75	-	75	76	78	79	80	82	83	85	86	87	89	90	92	83
7	2722014	ACC AMORT WELLS & SPRINGS	39,642	-	39,642	40,248	40,854	41,460	42,066	42,672	43,278	43,884	44,491	45,097	45,703	46,309	46,915	43,278
8	2722021	ACC AMORT STRUCT & IMPRV - PUMP	2,796	-	2,796	2,833	2,870	2,907	2,945	2,982	3,019	3,056	3,093	3,131	3,168	3,205	3,242	3,019
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	12,617	-	12,617	12,794	12,971	13,148	13,324	13,501	13,678	13,855	14,032	14,209	14,385	14,562	14,739	13,678
10	2722031	ACC AMORT STRUCT & IMPRV	56,155	-	56,155	57,353	57,952	58,551	59,150	59,749	60,348	60,946	61,545	62,144	62,743	63,342	63,941	59,749
11	2722032	ACC AMORT WATER TREATMENT EQPT	8,116	-	8,116	8,228	8,340	8,453	8,565	8,677	8,789	8,902	9,014	9,126	9,238	9,351	9,463	8,789
12	2722042	ACC AMORT DIS RESV & STNDPIPES	17,931	-	17,931	18,175	18,419	18,663	18,908	19,152	19,396	19,641	19,885	20,129	20,374	20,618	20,862	19,396
13	2722048	ACC AMORT HYDRANTS	49,997	-	49,997	51,253	52,508	53,764	55,019	56,274	57,530	58,785	60,041	61,296	62,551	63,807	65,062	57,530
14	2722050	ACC AMORT CIA WATER	(34,100)	-	(34,100)	(34,076)	(34,052)	(34,028)	(34,004)	(33,980)	(33,956)	(33,932)	(33,909)	(33,885)	(33,861)	(33,837)	(33,813)	(33,956)
15		TOTAL CONTRIBUTED PROPERTY	1,533,598	-	1,533,598	1,542,048	1,550,498	1,558,950	1,567,401	1,575,851	1,584,302	1,592,753	1,601,204	1,609,655	1,618,105	1,626,556	1,635,007	1,584,302
16																		
17	2722010	ACC AMORT CIAC TAX	267,074	16,648	283,722	292,451	301,181	309,911	318,641	327,370	336,100	344,830	353,559	362,289	371,019	379,749	388,478	336,100
18	2722045	ACC AMORT SERVICE LINES	120,250	-	120,250	122,842	125,434	128,027	130,619	133,211	135,803	138,395	140,987	143,579	146,171	148,763	151,355	135,803
19	2722046	ACC AMORT METERS	15,044	-	15,044	15,245	15,446	15,648	15,849	16,050	16,251	16,452	16,653	16,854	17,055	17,256	17,458	16,251
20	2722047	ACC AMORT METER INSTALLATIONS	688	-	688	697	705	714	722	731	739	748	756	765	773	782	790	739
21		TOTAL TAPS & METERS	403,056	16,648	419,704	431,236	442,767	454,299	465,830	477,361	488,893	500,424	511,956	523,487	535,018	546,550	558,081	488,893
22		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)		324,506	324,506	324,372	324,238	324,103	323,969	323,835	323,701	323,567	323,433	323,298	323,164	323,030	322,896	323,701
23		TOTAL	2,446,232	341,154	2,787,386	2,818,308	2,849,231	2,880,154	2,911,077	2,941,999	2,972,922	3,003,845	3,034,768	3,065,691	3,096,613	3,127,536	3,158,459	2,972,922
24																		
25																		
26		WASTEWATER																
27	2723000	ACC. AMORT-CIA-SEWER	498,332	-	498,332	499,752	501,173	502,594	504,015	505,436	506,856	508,277	509,698	511,119	512,540	513,960	515,381	506,856
28	2723003	ACC AMORT BLDGS & STRUCTS	42,105	-	42,105	43,071	44,038	45,005	45,971	46,938	47,905	48,871	49,838	50,805	51,771	52,738	53,704	47,905
29	2723004	ACC AMORT SEWER LAGOONS	1,925	-	1,925	1,964	2,003	2,042	2,081	2,120	2,159	2,198	2,237	2,276	2,315	2,354	2,393	2,159
30	2723005	ACC AMORT SEWAGE TRTMT PLANT	19,404	-	19,404	19,707	20,010	20,314	20,617	20,920	21,223	21,527	21,830	22,133	22,436	22,740	23,043	21,223
31	2723006	ACC AMORT SEWAGE SERVICE LINES	28,427	-	28,427	29,056	29,686	30,315	30,945	31,574	32,204	32,833	33,463	34,092	34,721	35,351	35,980	32,204
32	2723007	ACC AMORT FORCE OR VACUUM MAINS	69,860	-	69,860	71,286	72,712	74,138	75,564	76,990	78,416	79,842	81,268	82,694	84,120	85,545	86,971	78,416
33	2723008	ACC AMORT SEWER MAINS	94,818	-	94,818	97,080	99,341	101,603	103,865	106,126	108,388	110,650	112,911	115,173	117,435	119,696	121,958	108,388
34	2723009	ACC AMORT OUTFALL LINES	355	-	355	362	369	375	382	388	395	402	408	415	421	428	434	395
35	2723011	ACC AMORT LIFT STATION	106,497	-	106,497	111,541	116,586	121,630	126,675	131,719	136,764	141,809	146,853	151,898	156,942	161,987	167,032	136,764
36	2723050	ACC AMORT-CIA REUSE	12,839	-	12,839	13,539	14,238	14,938	15,638	16,338	17,037	17,737	18,437	19,137	19,836	20,536	21,236	17,037
37	2723098	ACC AMORT MANHOLES	59,229	-	59,229	60,785	62,341	63,898	65,454	67,010	68,567	70,123	71,679	73,235	74,792	76,348	77,904	68,567
38		TOTAL CONTRIBUTED PROPERTY	933,790	-	933,790	948,144	962,498	976,852	991,206	1,005,560	1,019,914	1,034,268	1,048,621	1,062,975	1,077,329	1,091,683	1,106,037	1,019,914
39																		
40	2723010	ACC AMORT SEWER CIAC	72,705	117,849	190,554	192,016	193,479	194,941	196,403	197,865	199,328	200,790	202,252	203,714	205,177	206,639	208,101	199,328
41		TOTAL TAPS	72,705	117,849	190,554	192,016	193,479	194,941	196,403	197,865	199,328	200,790	202,252	203,714	205,177	206,639	208,101	199,328
42		ADJUSTMENT PER 2008 AUDIT FINDING # 7		82,379	82,379	82,367	82,354	82,342	82,330	82,318	82,305	82,293	82,281	82,268	82,256	82,244	82,232	82,305
43		TOTAL	1,006,495	200,228	1,206,723	1,222,527	1,238,331	1,254,135	1,269,939	1,285,743	1,301,546	1,317,350	1,333,154	1,348,958	1,364,762	1,380,566	1,396,370	1,301,547

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)

Line No.	Account No. and Name	PSC life in years	Yearly Deprec Rate	PSC Monthly Rate	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
					2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	TOTAL		
WATER																			
1																			
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	43	0.023255814	0.001837984	11074.74	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	11,075	132,897
4																			
5	2711000	CIAC-WATER-UNIDISTR.*	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	5394.48	64,734
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	32	0.03125	0.002804167	1.39	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	606.01	7,272
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	32	0.03125	0.002804167	37.20	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	176.83	2,122
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	32	0.03125	0.002804167	598.96	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	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	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	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	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	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	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	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	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	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	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	11,531	138,377
23		ADJUSTMENT PER 2008 AUDIT FINDING # 7				(134.17)	(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		TOTAL				30,923	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																			
WASTEWATER																			
28																			
29	2721000	CIAC-SEWER-UNIDISTRIBUTED*			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	1420.79	17,049
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	32	0.03125	0.002804167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,800
31	2721004	CIAC-SEWER LAGOONS	32	0.03125	0.002804167	38.96	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	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	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	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	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	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	5044.58	60,535
38	2721050	CIAC-SEWER REUSE	43	0.023255814	0.001837984	699.75	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	1556.29	18,875
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	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	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	1,462	17,547
44		ADJUSTMENT PER 2008 AUDIT FINDING # 7				-12.29	-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		TOTAL				15,804	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
2nd REVISION 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) Description	(3) Adjusted Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16) Col. 3 thru 15 Average
				Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
1		WATER														
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)	(33,689)
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	1,685,712
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	568,081	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		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)	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		WASTEWATER														
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		ADJUSTMENT PER 2008 AUDIT FINDING # 7	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		Recap Schedules: A-1,A-2,A-11														

NUBU
46% 27,372
46% 1,208
46% 11,437
40,016
40,016
40,016
40,016

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	
WATER																
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	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	
5	2711000 CIAC-WATER-UNDIRSTR.*	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)	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	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)	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	0.004166867	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)	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	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	0.002222252	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	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**	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**	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	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	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	0.004166867	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	0.004166867	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	ADJUSTMENT PER 2008 AUDIT FINDING # 7		(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	TOTAL		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	WASTEWATER															
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	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	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	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	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	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	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	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	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	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	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	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	ADJUSTMENT PER 2008 AUDIT FINDING # 7		-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	TOTAL		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:
 48 *Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.
 49 ** Used the same rate as undistributed. Added the two to accumulate to Ciac water.
 50

UTILITIES INC.																	PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUMI ALLOCATION)					
ALLOCATED PLANT BY COMPANY TEST YEAR ENDED JUNE 30, 2007 KATHY L. WELCH SEPTEMBER 9, 2008																	PREPARED BY AFFILIATE AUDITOR					
WSC-Company 2 Chicago office																	Allocated Account Number	Water % Allocation	Sewer % Allocation			
Account	June-06 Balance	July-06 Balance	August-06 Balance	Sept-06 Balance	Oct-06 Balance	Nov-06 Balance	Dec-06 Balance	Jan-07 Balance	Feb-07 Balance	March-07 Balance	April-07 Balance	May-07 Balance	June-07 Balance	13-Month Average	ADJ. LAST AUDIT	NET TO ALLOCATE	NOTE A LUMI ERC %					
3036089 L & L RIGHTS (GEN PLT)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	0.0384988	2,678	303.5	76.1045%	24.8855%	
3406090 OFF STRUCT & IMPRV	2,683,306	2,683,306	2,683,306	2,683,306	2,683,306	2,701,901	2,715,701	2,715,701	2,715,701	2,715,701	2,718,051	2,718,051	2,718,051	2,718,051	2,703,260	2,703,260	2,703,260	104,500	304.5	78.552	26.038	
3406091 OFF FURN & EQPT	1,189,367	1,209,781	1,212,024	1,212,571	1,218,871	1,224,418	1,237,810	1,247,770	1,266,746	1,277,192	1,280,418	1,283,598	1,287,548	1,242,162	1,242,162	1,242,162	48,060	340.5	36.095	11.985		
3406010 Mainframe Computer	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	564,790	830,599	340.5	9.613	3.187		
3406020 Mini Computer	868,833	900,017	904,242	912,961	941,646	942,942	1,305,178	1,305,302	1,310,317	1,314,177	1,318,948	1,322,897	1,329,667	1,129,010	(556,012)	572,998	22,170	340.5	16.651	5.519		
3406110 Comp System Cost	836,988	836,988	836,988	836,988	836,988	836,988	836,988	1,345,710	1,345,710	1,373,335	1,373,335	1,373,335	1,373,335	1,121,540	(816,836)	304,704	11,789	340.5	8.854	2.935		
3406120 Micro System Cost	168,967	176,335	176,953	178,417	178,805	179,187	180,335	180,335	187,759	366,099	367,105	368,005	368,723	236,694	(98,621)	138,073	5,342	340.5	4.012	1.330		
3466093 TELEPHONES	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	120,896	4,670	348.5	3.507	1.163	
3466094 TOOLS SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812	343.5	610	202	
3466097 COMMUNICATION EQPT	257,505	257,505	257,505	257,505	266,074	280,284	281,159	281,159	281,159	237,660	237,660	239,663	239,663	259,577	10,043	259,577	10,043	346.5	7.543	2.500		
101.1 Total	6,806,437	6,865,402	6,872,489	6,883,219	6,934,160	6,967,190	8,133,173	8,143,256	8,202,296	8,351,444	8,362,798	8,372,820	8,384,266	7,636,843	(1,848,554)	5,788,288	223,952		168,198		55,754	
3817050 TRANSPORTATION-WSC	-	68,905.38	68,905.38	269,536.14	269,536.14	269,536.14	311,072.65	311,072.65	311,072.65	311,072.65	311,072.65	275,177.56	275,177.56	234,780		234,780	9,084		341.5	6.822	2.262	
Division 600 UIF																	0.13486297					
3406090 OFF STRUCT & IMPRV	137,954	137,954	137,954	137,954	155,909	155,909	155,909	186,311	186,311	186,311	186,311	186,311	186,311	186,311	164,416	164,416	22,042		304.5	16.555	5.487	
3406091 OFF FURN & EQPT	42,565	42,565	42,565	42,565	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	51,389	51,389	51,389	6,888		340.5	5.174	1.715	
3466097 COMMUNICATION EQPT	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	66,110	65,849	65,849	8,828		348.5	6.830	2.198	
3406020 MINI COMPUTERS	136,276	139,107	153,731	161,771	162,758	164,043	175,067	175,067	178,163	182,510	182,718	182,718	182,718	187,435	187,435	22,447			340.5	16.859	5.588	
Division 601 UIF																						
3406090 OFF STRUCT & IMPRV	382,602	385,433	400,058	408,097	439,786	441,070	452,095	482,496	485,592	489,938	490,147	490,392	490,451	449,089	0	449,089	60,206				14,988	
3406091 OFF FURN & EQPT	709,875	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,143		713,143	95,606		304.5	71.805	23.801	
3406094 TOOLS SHOP & MISC EQPT	117,989	117,989	117,989	117,989	119,938	120,813	123,301	124,092	124,306	133,233	133,233	133,233	134,887	124,538		124,538	16,696		340.5	12.540	4.156	
3466094 TOOLS SHOP & MISC EQPT	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201		72,201	8,679		343.5	7.269	2,410	
3917050 TRANSPORTATION UIF	900,065	903,605	903,605	903,605	905,554	906,428	908,917	908,709	908,922	918,849	918,849	918,849	920,503	909,882	0	909,882	121,981			341.5	233,008	77,236
TOTAL ALLOCATED PER STAFF	8,794,270	10,678,327	10,650,631	10,879,861	10,971,943	11,007,094	12,252,589	12,263,865	12,372,921	12,568,192	12,567,370	12,553,761	12,481,150	11,544,767	(1,848,554)	9,696,213	725,468			544,861		180,607
TOTAL PER FILINGS DIFFERENCE																	696,495				525,355	174,140
																	25,973				19,506	6,467

PREPARED BY COMPANY BASED ON AFFILIATE AUDIT LUMI ALLOC.		TY 6/30/07 - 13-Month Average		
WSC AND UIF - SUMMARY BY NARUC ACCOUNT:		Summary by Account	To A-6, page 2 of 2	To A-6, page 2 of 2
Land & Land Rights	3,676	303.5/353.7	2,761	915
Structures & Improvements	222,239	304.5/354.7	166,912	55,326
Office Furniture & Equipment	146,193	340.5/390.7	109,798	36,395
Transportation Equipment	319,329	341.5/391.7	239,831	79,498
Tools, Shop & Garage Equipment	10,491	343.5/393.7	7,879	2,612
Communication Equipment	23,541	346.5/396.7	17,890	5,651
Other Tangible Plant	0	348.5/398.7	0	0
TOTAL	725,468		544,861	180,607
PER FILING	696,495		525,355	174,140
DIFFERENCE	25,973		19,506	6,467

PREPARED BY AFFILIATE AUDITOR																PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSH ALLOCATION)					
ALLOCATED PLANT BY COMPANY	June-06	July-06	August-06	Sept. 06	Oct. 06	Nov. 06	Dec. 06	Jan. 07	Feb. 07	March-07	April-07	May-07	June-07	13-Month Average	ADJ. LAST	NET TO	NOTE A LUSH	Allocated	Water %	Sewer %	
TEST YEAR ENDED JUNE 30, 2007	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	AUDIT	ALLOCATE	ERC %	Account	Allocation	Allocation	
KATHY L. WELCH																					
SEPTEMBER 9, 2008																					
WSC Company 2 Accumulated Deprec. Chicago																					
1083090 A/D - Office Structures	(1,153,330)	(1,158,920)	(1,164,510)	(1,170,100)	(1,175,764)	(1,181,493)	(1,187,276)	(1,192,933)	(1,198,591)	(1,204,249)	(1,209,926)	(1,215,589)	(1,221,251)	(1,187,225)	(1,187,225)	(1,187,225)	(45,934)	304.5	(34,498)	(11,435)	
1083091 A/D - Office Furniture & Equip	(1,060,073)	(1,062,218)	(1,063,928)	(1,065,594)	(1,067,108)	(1,068,036)	(1,071,401)	(1,073,931)	(1,076,619)	(1,079,227)	(1,082,064)	(1,084,796)	(1,087,573)	(1,072,582)	(1,072,582)	(1,072,582)	(41,499)	340.5	(31,168)	(10,331)	
1081010 A/D - Mainframe Computer	(485,347)	(489,102)	(492,257)	(495,412)	(498,567)	(501,723)	(504,878)	(507,986)	(511,095)	(514,203)	(517,312)	(520,420)	(523,529)	(504,802)	(504,802)	(504,802)	(4,941)	340.5	(3,711)	(1,230)	
1081020 A/D - Mini Computer	(793,349)	(796,279)	(799,856)	(804,113)	(811,385)	(815,270)	(819,677)	(824,720)	(830,043)	(825,547)	(841,368)	(857,339)	(1,008,488)	(872,110)	556,015	(316,095)	(12,230)	340.5	(9,185)	(3,045)	
3406150 Comp System Amortization	(929,939)	(930,950)	(931,961)	(932,971)	(933,982)	(934,993)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)	(935,004)
3406160 Microsystem Amortization	(136,741)	(138,896)	(140,106)	(141,839)	(143,053)	(144,497)	(146,069)	(147,351)	(148,832)	(149,914)	(149,914)	(149,914)	(149,914)	(151,710)	(145,308)	96,621	(104,190)	346.5	(3,028)	(1,004)	
1083093 A/D - Telephones	(103,828)	(103,065)	(103,282)	(103,509)	(103,736)	(103,963)	(104,190)	(104,417)	(104,644)	(104,871)	(105,098)	(105,325)	(105,552)	(104,190)	(104,190)	(104,190)	(104,190)	343.5	(588)	(195)	
1083094 A/D - Tools Shop & Misc. Equip	(20,191)	(20,194)	(20,197)	(20,201)	(20,204)	(20,208)	(20,211)	(20,215)	(20,218)	(20,222)	(20,225)	(20,229)	(20,232)	(20,236)	(20,240)	(20,244)	(20,248)	343.5	(752)		
1083097 A/D - Communication Equip	(238,933)	(238,629)	(240,326)	(242,022)	(244,433)	(247,503)	(249,478)	(250,024)	(250,571)	(251,118)	(250,215)	(250,483)	(250,985)	(246,340)	(246,340)	(246,340)	(246,340)	346.5	(7,158)	(2,373)	
108.3 Total	(4,819,330)	(4,838,043)	(4,856,423)	(4,875,561)	(4,894,243)	(4,912,696)	(4,931,183)	(4,949,983)	(4,969,183)	(4,988,383)	(4,968,608)	(4,988,183)	(4,968,608)	(4,988,183)	1,848,557	(3,144,713)	(121,671)		(91,361)	(30,291)	
3917050 TRANSPORTATION-WSC	-	-	(9,187.39)	(15,670.88)	(17,412.08)	(52,054.54)	(65,094.07)	(72,441.22)	(79,788.38)	(87,135.53)	(94,482.68)	(86,035.99)	(82,425.94)	(51,671)	(51,671)	(51,671)	(1,969)	341.5	(1,501)	(497)	
NOTE B																					
Division 600 UIF																	0.13406297				
1081020 ACCUM DEPR-MINI COMP	(116,268)	(117,774)	(120,510)	(122,830)	(124,394)	(126,030)	(128,325)	(131,107)	(132,888)	(136,451)	(138,232)	(138,232)	(141,795)	(128,910)	(128,910)	(128,910)	(17,282)	340.5	(12,980)	(4,302)	
1083090 ACCUM DEPR-3406090	(41,933)	(42,163)	(42,393)	(42,623)	(42,883)	(43,142)	(43,402)	(43,713)	(44,023)	(44,644)	(44,955)	(45,265)	(45,576)	(43,593)	(43,593)	(43,593)	(5,844)	304.5	(4,389)	(1,455)	
1083091 ACCUM DEPR-3406091	(33,128)	(33,385)	(33,601)	(33,836)	(34,145)	(34,453)	(34,760)	(35,067)	(35,375)	(35,900)	(36,207)	(36,605)	(36,812)	(34,887)	(34,887)	(34,887)	(4,677)	340.5	(3,513)	(1,164)	
1083097 ACCUM DEPR-3466097	(55,182)	(55,730)	(56,278)	(56,827)	(57,375)	(57,924)	(58,472)	(59,020)	(59,569)	(60,666)	(61,214)	(61,764)	(62,312)	(58,841)	(58,841)	(58,841)	(7,862)	346.5	(5,904)	(1,957)	
Division 601 UIF	(248,511)	(249,031)	(252,782)	(256,117)	(258,797)	(261,549)	(265,959)	(268,907)	(271,855)	(277,750)	(280,698)	(281,667)	(286,598)	(286,032)	0	(286,032)	(35,665)		(26,786)	(8,676)	
1083090 ACCUM DEPR-3406090	(119,155)	(120,338)	(121,527)	(122,716)	(123,905)	(125,094)	(126,283)	(127,472)	(128,661)	(131,039)	(132,228)	(133,417)	(134,606)	(126,649)	(126,649)	(126,649)	(16,979)	304.5	(12,752)	(4,227)	
1083091 ACCUM DEPR-3406091	(40,456)	(41,112)	(41,767)	(42,423)	(43,090)	(43,761)	(44,447)	(45,137)	(45,828)	(47,299)	(48,039)	(48,780)	(49,530)	(44,744)	(44,744)	(44,744)	(5,998)	340.5	(4,505)	(1,493)	
1083094 ACCUM DEPR-3466094	(17,247)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(21,008)	(21,384)	(21,760)	(22,136)	(19,619)	(19,619)	(19,619)	(2,630)	343.5	(1,976)	(655)	
	(176,858)	(179,073)	(181,293)	(183,514)	(185,746)	(187,983)	(190,233)	(192,488)	(194,744)	(199,346)	(201,651)	(203,957)	(206,272)	(191,012)	0	(191,012)	(25,608)		(19,233)	(6,375)	
3917050 TRANSPORTATION UIF	(450,858.03)	(1,793,033.99)	(1,835,393.89)	(1,856,674.66)	(1,856,674.66)	(1,856,674.66)	(1,777,160.87)	(1,777,160.87)	(1,777,160.87)	(1,845,644.85)	(1,857,347.83)	(1,852,876.67)	(1,802,056.86)	(1,718,394)	(1,718,394)	(1,718,394)	(230,373)	341.5	(173,021)	(57,352)	
TOTAL	(5,693,357)	(7,059,181)	(7,135,681)	(7,187,538)	(7,216,873)	(7,276,947)	(7,297,630)	(7,342,230)	(7,387,598)	(7,506,619)	(7,561,432)	(7,584,704)	(7,615,193)	(7,220,380)	1,848,557	(5,371,823)	(415,315)		(311,922)	(103,393)	
NOTE A: BASED ON ERC'S AT 607																					
NOTE B: BASED ON ERC'S AT 607 for UIF-co. used customer equivalents for this and transportatio																					
NOTE C: CHANGED DEPRECIATION ADJUSTMENT TO ACCOUNT FOR INCREASES IN DEPRECIATION DURING THE YEAR																					
PER FILING DIFFERENCE																		(321,758)		(80,103)	
DIFFERENCE																		(93,557)		(23,290)	

WBC AND UIF - SUMMARY BY NARUC ACCOUNT:	Summary by Account	TY 6/30/07 - 13-Month Average	To A-10,
			page 2 of 2
			page 2 of 2
Structures & Improvements	(88,758)	304.5054.7	(61,640)
Office Furniture & Equipment	(89,349)	340.5090.7	(67,106)
Transportation Equipment	(222,372)	341.5091.7	(174,522)
Tools, Shop & Garage Equipment	(3,413)	343.5093.7	(2,564)
Communication Equipment	(21,424)	346.5096.7	(16,090)
Other Tangible Plant	0	348.5098.7	0
TOTAL	(415,315)		(311,922)
PER FILING	(321,758)		(80,103)
DIFFERENCE	(93,557)		(23,291)

UTILITIES INC.
 ALLOCATED PLANT BY COMPANY
 TEST YEAR ENDED JUNE 30, 2008
 KATHY L. WELCH
 SEPTEMBER 9, 2008

PREPARED BY AFFILIATE AUDITOR

PREPARED BY COMPANY
 (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)

WSC-Company 2 Chicago office		June-07	Adj. Last	Adjusted	July-07	August-07	Sept. 07	Oct. 07	Nov. 07	Dec. 07	Jan. 08	Feb. 08	March-08	April-08	May-08	June-08	13-Month	NOTE A	Allocated	Water %	Sewer %	
Account	Account Name	Balance	Audit	6/2007 Bal.	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Average	LUSI	Account	Allocation	Allocation	
		0.0388905																	Number			
3038089	L & L RIGHTS (GEN PLT)	95,000		95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676	303.5	2,781	915
3406090	OFF STRUCT & IMPRV	2,703,260		2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	104,590	304.5	78,552	26,038
3406091	OFF FURN & EQPT	1,242,162		1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	48,060	340.5	36,095	11,965
3406010	Mainframe Computer	707,918	(377,085)	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	330,833	13,755,084	13,755,084	4,461,375	340.5	129,641	42,972
3406020	Mini Computer	1,129,010	(556,012)	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	22,170	340.5	16,651	5,519
3406110	Comp System Cost	1,121,540	(816,836)	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	11,789	340.5	8,854	2,935
3406120	Micro System Cost	236,694	(98,621)	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	5,342	340.5	4,012	1,330
3466093	TELEPHONES	120,696		120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670	346.5	3,507	1,163
3466094	TOOLS SHOP & MISC EQPT	20,986		20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812	343.5	610	202
3466097	COMMUNICATION EQPT	259,577		259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	10,043	346.5	7,543	2,500
101.1	Total	7,636,843	(1,848,554)	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	9,918,831		363,765	
3917050	TRANSPORTATION-WSC	-	-	68,905.38	68,905.38	269,536.14	269,536.14	269,536.14	269,536.14	311,072.65	311,072.65	311,072.65	311,072.65	311,072.65	275,177.56	275,177.56	234,780	9,084	341.5	8,822	2,262	

NOTE A: BASED ON ERC'S AT 6/07
 NOTE B: BASED ON ERC'S AT 8/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)

PREPARED BY COMPANY

WSC-Company 2 Chicago office		June-07	Adj. Last	Adjusted	July-07	August-07	Sept. 07	Oct. 07	Nov. 07	Dec. 07	Jan. 08	Feb. 08	March-08	April-08	May-08	June-08	13-Month	NOTE A	Allocated	Water %	Sewer %	
Account	Account Name	Balance	Audit	6/2007 Bal.	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Average	LUSI	Account	Allocation	Allocation	
		0.0388905																	Number			
3038089	L & L RIGHTS (GEN PLT)	95,000		95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	3,676	303.5	2,781	915
3406090	OFF STRUCT & IMPRV	2,718,051		2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	105,163	304.5	78,982	26,181
3406091	OFF FURN & EQPT	1,287,548		1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	48,816	340.5	37,414	12,402
3406010	Mainframe Computer	830,599	(377,085)	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	453,514	13,877,775	13,877,775	13,877,775	13,877,775	13,877,775	13,877,775	4,584,056	340.5	133,205	44,154
3406020	Mini Computer	1,329,667	(556,012)	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	28,933	340.5	22,481	7,452
3406110	Comp System Cost	1,373,335	(816,836)	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	21,531	340.5	16,171	5,360
3406120	Micro System Cost	368,723	(98,621)	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	10,450	340.5	7,849	2,601
3466093	TELEPHONES	120,696		120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670	346.5	3,507	1,163
3466094	TOOLS SHOP & MISC EQPT	20,986		20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812	343.5	610	202
3466097	COMMUNICATION EQPT	239,663		239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	9,273	346.5	6,964	2,311
101.1	Total	8,384,266	(1,848,554)	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	6,535,712	19,959,973	19,959,973	19,959,973	19,959,973	10,666,254	412,683		308,944	102,741	
TRANSPORTATION-WSC		275,178	0	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	10,647	341.5	7,996	2,651	

NOTE A: BASED ON ERC'S AT 6/07
 NOTE B: BASED ON ERC'S AT 8/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)

UTILITIES INC. ALLOCATED PLANT BY COMPANY TEST YEAR ENDED JUNE 30, 2008 KATHY L. WELCH SEPTEMBER 9, 2008																	PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)					
PREPARED BY AFFILIATE AUDITOR																	PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)					
Division 600 UIF	June-07 Balance	Adj. Last Audit	Adjusted 6/2007 Bal.	July-07 Balance	August-07 Balance	Sept-07 Balance	Oct-07 Balance	Nov-07 Balance	Dec-07 Balance	Jan-08 Balance	Feb-08 Balance	March-08 Balance	April-08 Balance	May-08 Balance	June-08 Balance	13-Month Average	NOTE B 0.13406297	Allocated Account Number	Water % Allocation	Sewer % Allocation		
3406090 OFF STRUCT & IMPRV	137,954			137,954	137,954	137,954	155,909	155,909	155,909	186,311	186,311	186,311	186,311	186,311	186,311	164,416		304.5	75.1048%	24.8952%		
3406091 OFF FURN & EQPT	42,565			42,565	42,565	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	22,042		340.5	5.174	1,715		
3466097 COMMUNICATION EQPT	65,807			65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	66,052	66,110		346.5	6,630	2,198		
3406020 MINI COMPUTERS	136,276			139,107	153,731	161,771	162,758	164,043	175,067	175,067	178,163	182,510	182,718	182,718	182,718	167,435		340.5	18,859	5,588		
Division 601 UIF	392,602			385,433	400,058	408,097	438,786	441,070	452,095	482,496	485,592	489,938	490,147	490,392	490,451	449,089			45,218	14,988		
3406090 OFF STRUCT & IMPRV	709,875			713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,143		304.5	71,805	23,801		
3406091 OFF FURN & EQPT	117,989			117,989	117,989	117,989	119,938	120,813	123,301	124,092	124,092	124,306	133,233	133,233	134,887	124,538		340.5	12,539	4,156		
3466094 TOOLS SHOP & MISC EQPT	72,201			72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201		343.5	7,270	2,410		
	900,065			903,605	903,605	903,605	905,554	906,429	908,917	909,709	909,922	918,849	918,849	918,849	920,503	909,852			91,614	30,367		
3917050 TRANSPORTATION UIF	705,165			2,454,982	2,405,575	2,415,403	2,422,806	2,422,869	2,447,331	2,447,331	2,464,039	2,496,888	2,484,503	2,496,513	2,420,752	2,314,174		341.5	233,009	77,236		
TOTAL	9,624,675			9,601,214	9,566,432	9,784,931	9,828,072	9,828,194	9,907,705	9,938,888	9,958,914	10,005,037	9,992,861	9,989,221	9,895,173	13,826,755			865,281	864,889	220,392	
PER FILING DIFFERENCE																			1,538,629	1,280,733	277,896	
																				(653,348)	(595,844)	(57,504)

NOTE A: BASED ON ERC'S AT 6/07
NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)

UIF - DIVISION 600 & 601																	PREPARED BY COMPANY					
Division 600 UIF	June-07 Balance	Adj. Last Audit	Adjusted 6/2007 Bal.	July-07 Balance	August-07 Balance	Sept-07 Balance	Oct-07 Balance	Nov-07 Balance	Dec-07 Balance	Jan-08 Balance	Feb-08 Balance	March-08 Balance	April-08 Balance	May-08 Balance	June-08 Balance	13-Month Average	NOTE B 0.13406297	Allocated Account Number	Water % Allocation	Sewer % Allocation		
3406090 OFF STRUCT & IMPRV	186,311			186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311		304.5	75.1048%	24.8952%		
3406091 OFF FURN & EQPT	55,311			55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311		340.5	5,569	1,846		
3466097 COMMUNICATION EQPT	66,110			66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110		346.5	6,656	2,206		
3406020 MINI COMPUTERS	182,718			182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718		340.5	18,398	6,098		
	490,451	0		490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451			49,382	16,368		
Division 601 UIF	713,415			713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415			71,832	23,810		
3406090 OFF STRUCT & IMPRV	134,887			134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887		340.5	13,581	4,502		
3406091 OFF FURN & EQPT	72,201			72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201		343.5	7,270	2,410		
3466094 TOOLS SHOP & MISC EQPT	920,503	0		920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503			82,683	30,722		
3917050 TRANSPORTATION UIF	2,420,752	0		2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752		341.5	243,740	80,793		
TOTAL	12,491,150	(1,848,554)		10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	10,642,596	24,066,857	24,066,857	24,066,857	24,066,857	14,773,138			937,019	703,745	233,274	
PER FILING DIFFERENCE																			1,538,629	1,280,733	277,896	
																				(601,610)	(556,988)	(44,622)

NOTE A: BASED ON ERC'S AT 6/07
NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)

WSC AND UIF - SUMMARY BY NARUC ACCOUNT:	TY 6/30/08 - 13-Month Average		
	Summary by Account	To A-6, page 3 of 4	To A-6, page 3 of 4
Land & Land Rights	3,676	303.5/353.7	2,761 915
Structures & Improvements	225,783	304.5/354.7	169,574 56,209
Office Furniture & Equipment	339,084	340.5/390.7	254,669 84,415
Transportation Equipment	335,180	341.5/391.7	251,736 83,444
Tools, Shop & Garage Equipment	10,491	343.5/393.7	7,879 2,612
Communication Equipment	22,805	346.5/396.7	17,126 5,679
Other Tangible Plant		348.5/398.7	
TOTAL	937,019		703,745 233,274
PER FILING DIFFERENCE	1,538,629		1,280,733 277,896
	(601,610)		(556,988) (44,622)

UTILITIES INC.															PREPARED BY COMPANY						
ALLOCATED PLANT BY COMPANY															PREPARED BY COMPANY						
TEST YEAR ENDED JUNE 30, 2008															BASED ON AFFILIATE AUDIT LUSI ALLOCATION)						
KATHY L. WELCH															Allocated	Water %	Sewer %				
SEPTEMBER 9, 2008															Account	Allocation	Allocation				
	June-07	July-07	August-07	Sept. 07	Oct. 07	Nov. 07	Dec. 07	Jan. 08	Feb. 08	March-08	April-08	May-08	June-08	13-Month	NOTE A						
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Average	LUSI	ERC %	Number				
															0.0388905			75.1048%	24.8952%		
WSC-Company 2 Chicago office																					
1083090 A/D - Office Structures	(1,187,225)	(1,192,908)	(1,198,591)	(1,204,274)	(1,209,957)	(1,215,640)	(1,221,323)	(1,227,006)	(1,232,689)	(1,238,372)	(1,244,055)	(1,249,738)	(1,255,421)	(1,221,323)	(47,254)		304.5		-35,490	-11,784	
1083091 A/D - Office Furniture & Equip	(1,072,582)	(1,075,093)	(1,077,605)	(1,080,118)	(1,082,627)	(1,085,138)	(1,087,649)	(1,090,160)	(1,092,671)	(1,095,183)	(1,097,694)	(1,100,205)	(1,102,716)	(1,087,649)	(42,882)		340.5		-31,805	-10,476	
1083010 A/D - Mainframe Computer	(1,187,225)	(1,188,225)	(1,189,224)	(1,190,223)	(1,191,222)	(1,192,221)	(1,193,220)	(1,194,219)	(1,195,218)	(1,196,217)	(1,197,216)	(1,198,215)	(1,199,214)	(1,190,018)	(50,288)		340.5		(37,776)	(12,522)	
1081020 A/D - Mini Computer	(316,085)	(317,035)	(317,975)	(318,915)	(319,855)	(320,795)	(321,735)	(322,675)	(323,615)	(324,555)	(325,495)	(326,435)	(327,375)	(321,735)	(12,448)		340.5		(9,349)	(3,009)	
3406150 Comp System Amortization	(23,851)	(24,372)	(25,094)	(25,816)	(26,538)	(27,260)	(27,982)	(28,703)	(29,425)	(30,147)	(30,869)	(31,591)	(32,312)	(27,982)	(1,083)		340.5		(813)	(270)	
3406180 Microsystem Amortization	(46,688)	(48,111)	(49,533)	(50,956)	(52,379)	(53,801)	(55,224)	(56,647)	(58,069)	(59,492)	(60,915)	(62,337)	(63,760)	(55,224)	(2,137)		340.5		(1,605)	(532)	
1083093 A/D - Telephones	(104,190)	(104,418)	(104,647)	(104,875)	(105,104)	(105,332)	(105,561)	(105,789)	(106,018)	(106,246)	(106,475)	(106,703)	(106,932)	(105,561)	(4,084)		346.5		(3,067)	(1,017)	
1083094 A/D - Tools Shop & Misc. Equip	(20,224)	(20,329)	(20,434)	(20,538)	(20,643)	(20,747)	(20,852)	(20,957)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,743)	(803)		343.5		(603)	(200)	
1083097 A/D - Communication Equip	(246,340)	(246,285)	(246,230)	(246,175)	(246,120)	(246,065)	(246,010)	(245,955)	(245,900)	(245,845)	(245,790)	(245,735)	(245,680)	(246,010)	(9,518)		346.5		(7,149)	(2,370)	
108.3 Total	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(4,386,244)	(189,706)				(127,457)	(42,250)	
3917050 TRANSPORTATION-WSC																					
	(92,425.94)	(98,816)	(105,206)	(111,596)	(117,986)	(124,376)	(130,766)	(137,156)	(143,546)	(149,935)	(156,325)	(162,715)	(169,105)	(130,766)	(5,059)		341.5		-3,800	-1,259	
Division 600 UIF																					
1081020 ACCUM DEPR-MINI COMP	(119,155)	(120,338)	(121,527)	(122,716)	(123,905)	(125,094)	(126,283)	(127,472)	(128,661)	(131,039)	(132,228)	(133,417)	(134,606)	(126,649)	(16,979)		340.5		(12,752)	(4,227)	
1083090 ACCUM DEPR-3406090	(40,456)	(41,112)	(41,767)	(42,423)	(43,079)	(43,735)	(44,391)	(45,047)	(45,703)	(46,359)	(47,015)	(47,671)	(48,327)	(49,530)	(44,744)	(5,998)	304.5		(4,505)	(1,493)	
1083091 ACCUM DEPR-3406091	(17,247)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(21,008)	(21,384)	(21,760)	(22,136)	(19,619)	(2,630)		340.5		(1,975)	(855)	
1083097 ACCUM DEPR-3466097	(55,182)	(55,733)	(56,283)	(56,834)	(57,385)	(57,936)	(58,487)	(59,038)	(59,589)	(60,140)	(60,691)	(61,242)	(61,793)	(58,487)	(7,841)		346.5		(5,889)	(1,952)	
	(232,039)	(234,805)	(237,577)	(240,349)	(243,121)	(245,893)	(248,665)	(251,437)	(254,209)	(256,981)	(262,342)	(265,199)	(268,064)	(249,499)	(33,448)				(25,121)	(8,327)	
Division 601 UIF																					
1083090 ACCUM DEPR-3406090	(119,155)	(120,344)	(121,533)	(122,722)	(123,911)	(125,100)	(126,289)	(127,478)	(128,667)	(128,856)	(131,045)	(132,234)	(133,423)	(126,289)	(16,931)		304.5		(12,716)	(4,215)	
1083091 ACCUM DEPR-3406091	(40,456)	(41,212)	(41,968)	(42,724)	(43,480)	(44,235)	(44,991)	(45,747)	(46,503)	(47,259)	(48,015)	(48,771)	(49,527)	(44,891)	(6,032)		340.5		(4,530)	(1,502)	
1083094 ACCUM DEPR-3466094	(17,247)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(20,632)	(21,008)	(21,384)	(21,760)	(19,503)	(2,815)		343.5		(1,964)	(851)	
	(176,858)	(179,179)	(181,500)	(183,821)	(186,142)	(188,463)	(190,784)	(193,105)	(195,426)	(197,747)	(200,068)	(202,389)	(204,710)	(190,784)	(25,577)				(19,210)	(6,368)	
3917050 TRANSPORTATION UIF																					
	(1,802,057)	(1,814,889)	(1,827,720)	(1,840,552)	(1,853,384)	(1,866,215)	(1,879,047)	(1,891,879)	(1,904,710)	(1,917,542)	(1,930,374)	(1,943,205)	(1,956,037)	(1,879,047)	(248,410)		341.5		(186,568)	(61,842)	
TOTAL ALLOCATED PER STAFF																					
	(5,448,093)	(5,472,401)	(5,496,716)	(5,521,030)	(5,545,356)	(5,569,686)	(5,594,030)	(5,618,378)	(5,642,728)	(5,669,423)	(5,693,822)	(5,718,221)	(5,742,630)	(6,836,340)	(482,201)				(362,156)	(120,046)	
PER FILING																					
															(388,760)					(92,014)	
DIFFERENCE																					
															(83,441)					(65,410)	(28,032)

NOTE A: BASED ON ERC'S AT 6/07
 NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)
 NOTE C: CHANGED CO. ACC. DEP. BASED ON NEW COMPUTER EQUIPMENT

PREPARED BY COMPANY BASED ON AFFILIATE AUDIT LUSI ALLOC.		TY 6/30/08 - 13-Month Average		
		Summary by	To A-4	To A-10
		Account	page 3 of 4	page 3 of 4
WSC AND UIF - SUMMARY BY NARUC ACCOUNT:				
Structures & Improvements	(70,183)	304.5/354.7	(52,711)	(17,472)
Office Furniture & Equipment	(133,688)	340.5/390.7	(100,405)	(33,283)
Transportation Equipment	(253,489)	341.5/391.7	(180,369)	(63,101)
Tools, Shop & Garage Equipment	(3,418)	343.5/393.7	(2,567)	(851)
Communication Equipment	(21,443)	346.5/396.7	(16,105)	(5,338)
Other Tangible Plant	0	348.5/398.7	0	0
TOTAL	(482,201)		(362,156)	(120,045)
PER FILING	(388,760)		(296,748)	(92,014)
DIFFERENCE	(83,441)		(65,410)	(28,032)

UTILITIES INC. ALLOCATED PLANT BY COMPANY TEST YEAR ENDED JUNE 30, 2009 KATHY L. WELCH SEPTEMBER 9, 2008															PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)			
PREPARED BY AFFILIATE AUDITOR															PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)			
															Allocated Account Number	Water % Allocation	Sewer % Allocation	
WSC-Company 2 Chicago office	June-08 Balance *	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE A LUSI ERC %			
3036089 L & L RIGHTS (GEN PLT)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	0.0386905	303.5	75.1048%	24.8952%
3406090 OFF STRUCT & IMPRV	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	2,703,260	104,580	304.5	78,552	26,038
3406091 OFF FURN & EQPT	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	1,242,162	48,060	340.5	36,095	11,965
3406010 Mainframe Computer	13,755,084	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	21,407,773	20,819,105	340.5	604,970	200,531
3406020 Mini Computer	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	572,998	22,170	340.5	16,650	5,520
3406110 Comp System Cost	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	304,704	11,789	340.5	8,854	2,935
3406120 Micro System Cost	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	138,073	5,342	340.5	4,012	1,330
3468093 TELEPHONES	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670	346.5	3,507	1,163
3468094 TOOLS SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812	343.5	610	202
3468097 COMMUNICATION EQPT	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	259,577	10,043	346.5	7,543	2,500
101.1 Total **	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	5,788,289	26,276,562	1,016,653		763,554	253,099
3917050 TRANSPORTATION-WSC	-	68,905.38	68,905.38	269,536.14	269,536.14	269,536.14	311,072.85	311,072.85	311,072.85	311,072.85	311,072.85	275,177.58	275,177.58	234,780	9,084	341.5	6,822	2,261
NOTE A: BASED ON ERC'S AT 6/07																		
NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)																		
* CORRECTION MADE BY COMPANY TO REFLECT THE CORRECT JUNE-08 BALANCE, RESULTING IN BALANCES FOR THE FOLLOWING MONTHS TO CHANGE.																		
** CORRECTION MADE BY COMPANY TO REFLECT THE ACTUAL TOTAL FOR EACH COLUMN.																		
PREPARED BY COMPANY															Allocated Account Number	Water % Allocation	Sewer % Allocation	
WSC-Company 2 Chicago office	June-08 Balance *	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE A LUSI ERC %			
3036089 L & L RIGHTS (GEN PLT)	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	0.0386905	303.5	75.1048%	24.8952%
3406090 OFF STRUCT & IMPRV	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	2,718,051	105,163	304.5	78,982	26,180
3406091 OFF FURN & EQPT	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	1,287,548	49,816	340.5	37,414	12,402
3406010 Mainframe Computer	13,877,775	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	21,530,454	20,941,786	810,248	340.5	608,535	201,713
3406020 Mini Computer	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	773,655	29,933	340.5	22,481	7,452
3406110 Comp System Cost	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	556,499	21,531	340.5	16,171	5,360
3406120 Micro System Cost	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	270,102	10,450	340.5	7,849	2,602
3468093 TELEPHONES	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	120,696	4,670	346.5	3,507	1,163
3468094 TOOLS SHOP & MISC EQPT	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	20,986	812	343.5	610	202
3468097 COMMUNICATION EQPT	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	239,663	9,273	346.5	6,964	2,308
Total **	19,959,973	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,612,652	27,023,984	1,045,571		785,274	260,297
3917050 TRANSPORTATION-WSC	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	275,178	10,647	341.5	7,996	2,651
NOTE A: BASED ON ERC'S AT 6/07																		
NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)																		
* CORRECTION MADE BY COMPANY TO REFLECT THE CORRECT JUNE-08 BALANCE, RESULTING IN BALANCES FOR THE FOLLOWING MONTHS TO CHANGE.																		
** CORRECTION MADE BY COMPANY TO REFLECT THE ACTUAL TOTAL FOR EACH COLUMN.																		

UTILITIES INC. ALLOCATED PLANT BY COMPANY TEST YEAR ENDED JUNE 30, 2009 KATHY L. WELCH SEPTEMBER 9, 2008															PREPARED BY AFFILIATE AUDITOR			PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)			
	June-08 Balance *	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE B	Allocated Account Number	Water % Allocation	Sewer % Allocation			
Division 600 UIF															0.13406297		75.1048%	24.8952%			
3406090 OFF STRUCT & IMPRV	137,954	137,954	137,954	137,954	155,909	155,909	155,909	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	164,418	22,042	304.5	16,555	5,487	
3406091 OFF FURN & EQPT	42,565	42,565	42,565	42,565	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	51,389	6,889	340.5	5,174	1,715	
3466097 COMMUNICATION EQPT	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	65,807	66,052	66,110	65,849	65,849	65,849	8,828	346.5	6,630	2,198	
3406020 MINI COMPUTERS	136,276	139,107	153,731	161,771	162,758	164,043	175,067	175,067	178,163	182,510	182,510	182,718	182,718	182,718	182,718	167,435	22,447	340.5	16,859	5,588	
	382,602	385,433	400,058	408,097	439,786	441,070	452,095	482,496	485,592	489,938	490,147	490,392	490,451	449,089	60,206				45,218	14,988	
Division 601 UIF																					
3406090 OFF STRUCT & IMPRV	709,875	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,143	95,606	304.5	71,805	23,801			
3406091 OFF FURN & EQPT	117,989	117,989	117,989	117,989	119,938	120,813	123,301	124,092	124,306	133,233	133,233	133,233	134,887	124,538	16,696	340.5	12,539	4,156			
3466094 TOOLS SHOP & MISC EQPT	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	9,679	343.5	7,270	2,410		
	900,065	903,605	903,605	903,605	905,554	906,429	908,917	909,709	909,922	918,849	918,849	918,849	920,503	909,882	121,981				91,614	30,367	
3917050 TRANSPORTATION UIF	705,165	2,454,982	2,405,575	2,415,403	2,422,906	2,422,869	2,447,331	2,447,331	2,464,039	2,496,888	2,484,503	2,496,513	2,420,752	2,314,174	310,245	341.5	233,009	77,236			
TOTAL **	7,776,121	9,601,214	9,566,432	9,784,931	9,826,072	9,828,194	9,907,705	9,938,898	9,958,914	10,005,037	9,992,861	9,969,221	9,895,173	30,184,486	1,518,170				1,140,217	377,951	
PER FILING DIFFERENCE															1,897,859				1,529,030	366,829	
															(378,689)				(388,813)	11,122	

NOTE A: BASED ON ERC'S AT 6/07
 NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)
 * CORRECTION MADE BY COMPANY TO REFLECT THE CORRECT JUNE-08 BALANCE, RESULTING IN BALANCES FOR THE FOLLOWING MONTHS TO CHANGE.
 ** CORRECTION MADE BY COMPANY TO REFLECT THE ACTUAL TOTAL FOR EACH COLUMN.

PREPARED BY COMPANY															TY 6/30/09 - 13-Month Average						
	June-08 Balance *	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE B	Allocated Account Number	Water % Allocation	Sewer % Allocation			
Division 600 UIF															0.13406297		75.1048%	24.8952%			
3406090 OFF STRUCT & IMPRV	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	186,311	24,977	304.5	18,759	6,218			
3406091 OFF FURN & EQPT	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	55,311	7,415	340.5	5,569	1,846			
3466097 COMMUNICATION EQPT	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	66,110	8,863	346.5	6,656	2,206			
3406020 MINI COMPUTERS	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	182,718	24,496	340.5	18,398	6,098			
	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	490,451	65,751				49,382	16,368	
Division 601 UIF																					
3406090 OFF STRUCT & IMPRV	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	713,415	95,643	304.5	71,832	23,810			
3406091 OFF FURN & EQPT	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	134,887	18,083	340.5	13,581	4,502			
3466094 TOOLS SHOP & MISC EQPT	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	72,201	9,679	343.5	7,270	2,410			
	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	920,503	123,405				92,683	30,722	
3917050 TRANSPORTATION UIF	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	2,420,752	324,533	341.5	243,740	80,793			
TOTAL	24,068,857	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,719,536	31,130,868	1,569,908				1,179,075	390,831	
PER FILING DIFFERENCE															1,895,859				1,529,030	366,829	
															(325,951)				(349,955)	24,002	

WSC AND UIF - SUMMARY BY NARUC ACCOUNT:			
NARUC Account	To A-5, p. 4 of 4	To A-6, p. 4 of 4	
Land & Land Rights	3,676	303.5/353.7	2,761 915
Structures & Improvements	225,783	304.5/354.7	169,574 56,209
Office Furniture & Equipment	971,973	340.5/390.7	729,998 241,975
Transportation Equipment	335,180	341.5/391.7	251,736 83,444
Tools, Shop & Garage Equipment	10,491	343.5/393.7	7,880 2,612
Communication Equipment	22,805	346.5/396.7	17,127 5,677
Other Tangible Plant	0	348.5/398.7	0 0
TOTAL	1,569,908		1,179,076 390,832
PER FILING DIFFERENCE	1,895,859		1,529,030 366,829
	(325,951)		(349,954) 24,003

NOTE A: BASED ON ERC'S AT 6/07
 NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)
 * CORRECTION MADE BY COMPANY TO REFLECT THE CORRECT JUNE-08 BALANCE, RESULTING IN BALANCES FOR THE FOLLOWING MONTHS TO CHANGE.
 ** CORRECTION MADE BY COMPANY TO REFLECT THE ACTUAL TOTAL FOR EACH COLUMN.

UTILITIES INC. ALLOCATED PLANT BY COMPANY TEST YEAR ENDED JUNE 30, 2009 KATHY L. WELCH SEPTEMBER 9, 2008	PREPARED BY AFFILIATE AUDITOR														PREPARED BY COMPANY (BASED ON AFFILIATE AUDIT LUSI ALLOCATION)			
	June-08 Balance	July-08 Balance	August-08 Balance	Sept. 08 Balance	Oct. 08 Balance	Nov. 08 Balance	Dec. 08 Balance	Jan. 09 Balance	Feb. 09 Balance	March-09 Balance	April-09 Balance	May-09 Balance	June-09 Balance	13-Month Average	NOTE A LUSI ERC % 0.0386905	Allocated Account Number	Water % Allocation 75.1048%	Sewer % Allocation 24.8952%
WSC-Company 2 Chicago office																		
1083090 A/D - Office Structures	(1,255,421)	(1,261,104)	(1,266,787)	(1,272,470)	(1,278,153)	(1,283,836)	(1,289,519)	(1,295,202)	(1,300,885)	(1,306,568)	(1,312,251)	(1,317,934)	(1,323,617)	(1,289,519)	(49,892)	304.5	(37,471)	(12,421)
1083091 A/D - Office Furniture & Equip	(1,102,716)	(1,104,844)	(1,107,171)	(1,109,398)	(1,111,626)	(1,113,853)	(1,116,080)	(1,118,308)	(1,120,535)	(1,122,763)	(1,124,990)	(1,127,217)	(1,129,445)	(1,116,080)	(43,182)	340.5	(32,432)	(10,750)
1081010 A/D - Mainframe Computer	(1,195,218)	(1,415,769)	(1,636,319)	(1,856,870)	(2,077,420)	(2,297,971)	(2,518,521)	(2,739,072)	(2,959,623)	(3,180,173)	(3,400,724)	(3,621,274)	(3,841,825)	(2,518,521)	(97,443)	340.5	(73,184)	(24,259)
1081020 A/D - Mini Computer	(327,375)	(328,315)	(329,255)	(330,195)	(331,135)	(332,075)	(333,015)	(333,955)	(334,895)	(335,835)	(336,775)	(337,715)	(338,655)	(333,015)	(12,885)	340.5	(9,677)	(3,208)
3406150 Comp System Amortization	(32,312)	(33,034)	(33,756)	(34,478)	(35,200)	(35,922)	(36,644)	(37,365)	(38,087)	(38,809)	(39,531)	(40,252)	(40,974)	(36,643)	(1,418)	340.5	(1,065)	(353)
3406160 Microsystem Amortization	(63,760)	(65,183)	(66,605)	(68,028)	(69,451)	(70,873)	(72,296)	(73,718)	(75,141)	(76,564)	(77,986)	(79,409)	(80,832)	(72,296)	(2,797)	340.5	(2,101)	(696)
1083093 A/D - Telephones	(106,932)	(107,160)	(107,389)	(107,617)	(107,846)	(108,074)	(108,303)	(108,531)	(108,760)	(108,988)	(109,217)	(109,445)	(109,674)	(108,303)	(4,190)	346.5	(3,147)	(1,043)
1083094 A/D - Tools Shop & Misc. Equip	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(20,986)	(812)	343.5	(610)	(202)
1083097 A/D - Communication Equip	(245,680)	(246,055)	(246,431)	(246,807)	(247,182)	(247,558)	(247,934)	(248,309)	(248,685)	(249,060)	(249,436)	(249,812)	(250,187)	(247,934)	(9,593)	346.5	(7,205)	(2,388)
108.3 Total	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(3,144,713)	(222,211)			(166,892)	(55,320)
3917050 TRANSPORTATION-WSC	(92,425.94)	(98,816)	(105,206)	(111,596)	(117,986)	(124,376)	(130,766)	(137,156)	(143,546)	(149,935)	(156,325)	(162,715)	(169,105)	(130,766)	(5,059)	341.5	-3,800	-1,260
															NOTE B			
															0.13406297			
Division 600 UIF																		
1081020 ACCUM DEPR-MINI COMP	(134,606)	(120,338)	(121,527)	(122,716)	(123,905)	(125,094)	(126,283)	(127,472)	(128,661)	(131,039)	(132,228)	(133,417)	(134,606)	(127,838)	(17,138)	340.5	(12,872)	(4,266)
1083090 ACCUM DEPR.-3406090	(49,530)	(41,112)	(41,767)	(42,423)	(43,079)	(43,735)	(44,391)	(45,047)	(45,703)	(47,299)	(48,039)	(48,780)	(49,530)	(45,442)	(6,092)	304.5	(4,575)	(1,517)
1083091 ACCUM DEPR.-3406091	(22,136)	(17,623)	(17,999)	(18,375)	(18,751)	(19,127)	(19,503)	(19,879)	(20,255)	(21,008)	(21,384)	(21,760)	(22,136)	(19,995)	(2,681)	340.5	(2,013)	(666)
1083097 ACCUM DEPR.-3466097	(61,793)	(62,344)	(62,895)	(63,445)	(63,996)	(64,547)	(65,098)	(65,649)	(66,200)	(66,751)	(67,302)	(67,853)	(68,404)	(65,098)	(8,727)	346.5	(6,555)	(2,172)
	(268,064)	(241,416)	(244,188)	(246,960)	(249,742)	(252,530)	(255,331)	(258,137)	(260,944)	(266,097)	(268,953)	(271,810)	(274,675)	(258,373)	(34,638)		(26,015)	(8,621)
Division 601 UIF																		
1083090 ACCUM DEPR.-3406090	(133,423)	(134,612)	(135,801)	(136,990)	(138,179)	(139,368)	(140,557)	(141,746)	(142,935)	(144,124)	(145,313)	(146,502)	(147,691)	(140,557)	(18,844)	304.5	(14,152)	(4,693)
1083091 ACCUM DEPR.-3406091	(49,527)	(50,283)	(51,039)	(51,795)	(52,551)	(53,307)	(54,063)	(54,819)	(55,574)	(56,330)	(57,086)	(57,842)	(58,598)	(54,063)	(7,248)	340.5	(5,443)	(1,803)
1083094 ACCUM DEPR.-3466094	(21,760)	(22,136)	(22,512)	(22,888)	(23,264)	(23,640)	(24,016)	(24,392)	(24,768)	(25,144)	(25,520)	(25,896)	(26,272)	(24,016)	(3,220)	343.5	(2,418)	(802)
	(204,710)	(207,031)	(209,352)	(211,673)	(213,994)	(216,315)	(218,636)	(220,957)	(223,278)	(225,599)	(227,920)	(230,241)	(232,562)	(218,636)	(28,311)		(22,013)	(7,298)
3917050 TRANSPORTATION UIF	(1,802,057)	(1,814,889)	(1,827,720)	(1,840,552)	(1,853,384)	(1,866,215)	(1,879,047)	(1,891,879)	(1,904,710)	(1,917,542)	(1,930,374)	(1,943,205)	(1,956,037)	(1,879,047)	(251,911)	341.5	(189,197)	(62,714)
TOTAL	(5,511,970)	(5,506,885)	(5,531,179)	(5,555,494)	(5,579,819)	(5,604,149)	(5,628,493)	(5,652,841)	(5,677,191)	(5,703,888)	(5,728,285)	(5,752,685)	(5,777,093)	(5,230,120)	(543,130)		(407,917)	(135,213)
PER FILING																		
DIFFERENCE																		
															CORRECTED BY COMPANY (TIES TO AFFILIATE AUDIT, PAGE 9 - SEE NOTE C)			
															(550,879)			
															DIFFERENCE (TIES TO AFFILIATE AUDIT, PAGE 9 - SEE NOTE D)			
															7,749			
															SEE NOTE D	SEE NOTE D		
NOTE A: BASED ON ERC'S AT 6/07																		
NOTE B: BASED ON ERC'S AT 6/07 (% USED AS REFLECTED ON PAGE 5 OF AUDIT REPORT)																		
NOTE C: PER FILING PER AUDITOR'S WORKPAPERS SHOWED (\$63,291) INSTEAD OF (\$50,879) DUE TO ERROR IN THE WORKPAPER AS A RESULT OF INCLUDING TWICE THE ACCUMULATED BALANCE OF (12,412) FOR ACCOUNT 354.7. AUDIT REPORT, PAGE 9, SHOWS THE CORRECT NUMBER OF (\$50,879).																		
NOTE D: AUDIT REPORT CALCULATED THE DIFFERENCE IN TOTAL AND THEN ALLOCATED THAT DIFFERENCE BETWEEN WATER AND WASTEWATER. THIS WORKSHEET ALLOCATES IT INDIVIDUALLY BY ACCOUNT USING THE AUDITOR'S LUSI ALLOCATION, RESULTING IN THE SAME NET ADJUSTMENT BUT ALLOCATED DIFFERENTLY BETWEEN WATER AND WASTEWATER BASED UPON WHERE THE ACCOUNT BALANCES HAD ORIGINALLY BEEN RELECTED IN THE MFRS.																		
																PREPARED BY COMPANY BASED ON AFFILIATE AUDIT LUSI ALLOCATION		
																TY 6/30/08 - 13-Month Average		
																Summary by Account	To A-9, page 4 of 4	To A-10, page 4 of 4
WSC AND UIF - SUMMARY BY NARUC ACCOUNT:																		
Structures & Improvements	(74,828)														304.5/354.7	(56,198)	(16,630)	
Office Furniture & Equipment	(184,791)														340.5/390.7	(138,787)	(46,003)	
Transportation Equipment	(256,970)														341.5/391.7	(192,997)	(63,973)	
Tools, Shop & Garage Equipment	(4,032)														343.5/393.7	(3,028)	(1,004)	
Communication Equipment	(22,510)														346.5/396.7	(16,907)	(5,603)	
Other Tangible Plant	0														348.5/398.7	0	0	
TOTAL	(543,130)															(407,917)	(135,213)	
PER FILING	(550,879)															(428,043)	(122,836)	
DIFFERENCE	7,749															20,126	(12,377)	