

CENTAL FLANDA OFFICE

FANDO CENTER

FANDO CE

MARTIN S. FRIEDMAN, P.A. BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL (LICENSED IN NEW YORK ONLY)

Chairman Matthew M. Carter, II Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Re:

Aloha Utilities, Inc.; Order No. PSC-06-0270-AS-WU

Our File No. 26038.01

Dear Chairman Carter:

As is outlined in detail below, pursuant to a previous Commission Order, an escrow agreement between the Florida Public Service Commission and Aloha Utilities is in place (a copy attached) pursuant to which monies were deposited in AmSouth Bank and were to be released to our client, Aloha Utilities, Inc., upon its expenditure of an equal amount of money in pursuance of the anion exchange project, which was designed to deal with water quality issues involving Aloha's water system. As of December 31, 2008, the balance in said escrow account was \$373,636.14. As of December 31, Aloha has expended in excess of three quarters of a million dollars on the said anion exchange project, and incurred debt service on bonds issued in order to support the project in excess of additional \$2.7 million. Thus, Aloha is entitled to the monies held in escrow.

As the Commission is aware, Aloha is under contract to sell its assets to the Florida Governmentally Utility Authority, with an expected closing date of February 27, 2009. We have every reason to believe that said closing will, in fact, take place. This is an additional reason for the close of the above-referenced escrow account.

DOCUMENT NUMBER-DATE

00634 JAN 268

FPSC-COMMISSION CLERK

Chairman Matthew M. Carter, II January 26, 2009 Page 2

In this instance, however, Aloha requests that \$219,489 of said funds be released to the Commission in satisfaction of Aloha's remaining regulatory assessment fees for 2008, and the balance distributed to Aloha, to the undersigned. Since regulatory assessment fees are due at the end of this week, Aloha asks for expeditious handling of this request.

By way of background, in April of 2006, the Commission issued Order No. PSC-06-0270-AS-WU which approved a Settlement Agreement in which all of the stakeholders, including Aloha, the Commission, OPC, and certain customer representatives, resolved all of their pending disputes and established a framework for the implementation of a treatment method to address the water quality concerns of some of Aloha's customers. As the Order implicitly acknowledges, this framework represented the best effort of all concerned at that time.

One of those disputes involved, a 2001 application for a rate increase filed by Aloha which ultimately resulted in a February 5, 2004 Order (Order No. PSC-04-0122-PAA-WU) which required interim rate refunds. consequence of that order, Aloha deposited the previously collected interim rates into an escrow account. When the parties and interested persons negotiated the Settlement Agreement in 2006, they desired to settle pending matters, and both the pending appeal regarding this order requiring interim refunds and the escrowed monies were among the subjects that the Settlement Agreement addressed. Per the Settlement Agreement, \$45,000 was to be released to Aloha immediately for the preparation of a Conceptual Cost Estimate, and the remainder of the monies was to be held in escrow to be used to help pay for the anion exchange project. This creative application of the monies held in escrow (which were the subject of an appeal that was to be dismissed as a part of the Settlement Agreement) was intended to defray Aloha's upfront costs in moving forward with anion exchange. The Settlement Agreement contemplated that at the time the order establishing Phase III rates had become final and non-appeal, the balance in the escrow account would be As of December 31, 2008, the balance in the Escrow released to Aloha. Account was \$373,636.14.

Chairman Matthew M. Carter, II January 26, 2009 Page 3

The facts and circumstances which have resulted in that money remaining in escrow and the finalization of any Order establishing Phase III rates remaining in the uncertain and possibly distant future are all known well to yourself and the Commission. The fact of the matter is that Aloha, in good faith (and in conjunction with the Commission's staff, OPC and certain customer representatives) has expended significantly greater than the amount currently held in escrow in furtherance of the anion exchange project. Specifically, Aloha has expended to date \$508,055.40 on work in progress and \$263,002.78 in deferred rate case costs associated with the anion exchange project. Moreover, in November 2006, Aloha issued \$21,745,000 in revenue bonds to fund the cost of the anion exchange project and the purchase of water from Pasco County. Through December 2008, Aloha incurred and paid debt service on these bonds in excess of \$2.7 million. This fact, as well as the delay in the requested rate relief for Aloha and the several abatements the Commission has approved in relation to the probable sale of Aloha to the Florida Governmental Utility Authority ("FGUA"), all support the release of the monies held in escrow to Aloha now in order to help defray the adverse financial consequences which have been visited upon Aloha by the financially difficult conditions under which Aloha operates and by the delays in rate relief and the anion exchange project which are directly and uncontrovertedly attributable to factors outside of Aloha's control.

Chairman Carter, these monies were intended to defray Aloha's costs related to anion exchange, costs which Aloha has demonstratively incurred and has been carrying for quite some time now. Everyone involved, including the Commission, in negotiating and finalizing the 2006 Settlement Agreement anticipated that these monies would be released to Aloha long before now. While no party or person is to blame for the delay in the release of these monies, the fact remains that Aloha incurred the expenses in a timely fashion yet it has never received rate relief, nor release of these monies, commensurate to that effort and Aloha has been left "holding the bag". The release of these escrow funds certainly will not make Aloha whole, but they will assist Aloha in defraying some of the expenses they have incurred, as described above, in these difficult times.

Chairman Matthew M. Carter, II January 26, 2009 Page 4

Aloha has every reason to anticipate that, consistent with the existing contract between the parties, Aloha will be sold to FGUA on or before February 27, 2009. This issue regarding the monies in escrow will therefore need to be dealt with in any case. Aloha suggests that the logical way to proceed would be to secure the release to the Commission that amount equal to Aloha's Regulatory Assessment Fees for 2008, or \$219,489. The remainder of the balance in the Escrow Account should be simultaneously released to Aloha. This is completely consistent with the intended purpose for the money and in fact it defrays only a portion of Aloha's anion exchange related expenses to date.

Attached hereto please find a) Aloha's documentation of costs incurred on the anion exchange; b) Aloha's calculation of gross receipts due; and c) Escrow Release and Instructions.

Thank you in advance for your consideration of the attached. By this correspondence, Aloha respectfully and formally requests that the amounts remaining in the escrow account be released, as described hereinabove, such that Aloha may be partially reimbursed for those costs that it has carried to date in relation to the anion exchange project which the Commission ordered to be implemented. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

ROSE, SUNDSTROM & BENTLEY

William E. Sundstrom

For The Firm

WES/bsr

cc: Mr. Stephen Watford

aloha\chairman carter.wes

ESCROW RELEASE AND INSTRUCTIONS

WHEREAS, Order No. PSC-06-0270-AS-WU contemplated that Aloha would receive those monies held in escrow pursuant to Commission Order at the time Phase III Rates become final in order to defray Aloha's expenses in implementation of the anion exchange project; and

WHEREAS, a series of delays have resulted in the postponement of finalization of such rates until an unknown future time and the same is visiting a financial hardship upon Aloha; and

WHEREAS, Aloha has, in fact, expended much more than the amounts held in escrow in furtherance of the anion exchange project and said expenditures have not been recovered by Aloha.

WHEREFORE, the Commission Clerk is hereby directed to do all things necessary to secure the immediate release of said funds such that \$219,489 shall be forwarded to the Clerk and applied for the payment of Aloha's regulatory assessment fees for 2008, and the remaining monies be forwarded in the ordinary course of business to:

Aloha Utilities, Inc. c/o Rose, Sundstrom & Bentley, LLP 2548 Blairstone Pines Drive Tallahassee, Florida 32301 Attention: William E. Sundstrom, P.A.

Stephen Watford, President

Dated this 22 day of January 2009

Aloha Utilities

6915 Perrine Ranch Road New Port Richey, FL 34655 Matthew M. Carter, II, Chairman Dated this ____ day of January 2009 Florida Public Service Commision 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Aloha\Escrow Release and Instructions

DOCUMENT NUMBER - DATE

00634 JAN 268

ESCROW AGREEMENT

THIS ESCROW AGREEMENT is made by and between AmSouth Bank (the "Bank"), the Florida Public Service Commission ("FPSC"), and Aloha Utilities, Inc. (the "Utility"), a Florida corporation, upon the following terms, conditions and considerations:

WITNESSETH:

WHEREAS, Aloha Utilities, Inc. filed its application for increased water rates for its Seven Springs system on August 10, 2001 and;

WHEREAS, pursuant to the provisions of Chapter 367.082, Florida Statutes, the Commission authorized the Utility to implement interim rates during the pendency of its review of the Application and determination of the appropriate amount of the final rate increase and;

WHEREAS, pursuant to the provisions of Section 367.082, Florida Statutes and the Commission's decision of November 6, 2001, the Utility must implement those rates under appropriate security, including among other alternatives, escrow of all such increases and;

WHEREAS, on November 6, 2001, the FPSC voted to allow the Utility to implement increased interim rates subject to refunds during the pendency of this proceeding.

WHEREAS, the Bank has agreed to hold such funds in an interest bearing account, the parties agree as follows:

- 1. The foregoing representations are true and correct.
- 2. The difference between the prior approved rates of Aloha's Seven Springs water system and the increased rates being implemented as authorized pursuant to the Commission's decision of November 6, 2001 on interim, shall be deposited by the Utility in an escrow account held by the Bank.
- 3. The escrow account shall bear interest at the prevailing rate.
- 4. No funds will be withdrawn from the escrow account without the signature of both the Director of the Division of Records and Reporting of the FPSC and the President of the Utility. Signature cards executed by the Director of the Division of the Commission Clerk and Administrative Services of the FPSC and the President of the Utility shall designate the appropriate authorized signature for each.
- 5. The Bank shall forward regular monthly statements (including canceled checks) to the Utility and shall mail a copy of the monthly account statement to the FPSC, Attn: Blanca S. Bayo, Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850.
- 6. The Bank may, without reason, withdraw from this Agreement upon thirty (30) days written notice to the FPSC and to the Utility.
- 7. The Utility shall indemnify and hold the Bank harmless from any claim, demand or loss suffered by the Bank, and the cost thereof (including court costs and attorney fees for negotiation, trial and appeal).

- 8. This escrow account is established pursuant to the provisions of Section 367.082, Florida Statutes for the benefit of the Utility's customers, in the event that the final rates approved by the Commission are less than those implemented by Aloha on November 6, 2001.
- 9. Information concerning the escrow account shall be available from the Bank to the FPSC and its representatives at all times.
- 10. Pursuant to Cosentino v. Elson, 263 So.2d 253 (Fla. 3rd DCA 1972), escrow accounts are not subject to garnishment.

THIS AGREEMENT shall become effective and binding upon all parties upon the date that it becomes executed by all parties.

ALOHA UTILITIES, INC.

BY: Stephen Watford, President

(Corporate Seal)

AmSouth Bank of Florida Hollday Office 2338 U.S. Hwy 19 Hollday, FL 34691

(Corporate Seal)

AmSouth BANK

BY:

FLORIDA PUBLIC SERVICE COMMISSION

BY

Director, Division of the Commission Clerk and Administrative Services

(Seal)

Account Package (Non-Personal Checking/Savings Services)

Florida			HOLIDA'			0322 MANCH NG.
ALOHA UTILITIES INC ES	SCROW ACCOUNT					591299038
CUSTOMER NAME			_		ī	SDERAL TAX IDJ
6915 PERRINE RANCH R	D NEW PORT RICHEY	, FL 34656-39	104			
CUSTOMER & MAIL ADONESSES						
727-372-0115 PRIMARY PHONE	SECONDARY PHONE	10/2 oman t	6/2001 PATE	FO16971		322MG OFFICER MANBER
Please check appropriate box:	Inarrious/Sola Proprietor	Corporetton	<u> </u>	mbip [Other .	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
If this account is a prograstor propriesorahip/permetahip listed on the appl as prograted from time to time insection, rea	cation for the account: IN agrees to be	bound by the turns of the	Ne Bank's custor	mer agreement, ru	les and requisitore, an	procure noted below in the name of the d athedole of charges, as now in teros and ICOs.
If this is a partnership account, may be required, and that there are no our somewhas indeplace, shari be busing upon to one of them shall have been received by the	hus pershers; (III) each vignisiox indicas; his pershuruhip and every member shere	ed Delove Net half author	vty to represent	, sign for, and bir	of the pertnership; and	ill bit this term and other sloowments which I led the authority of each partner, wrises hosics at revocation at such sutherly from
If this scount is a perporation account noted below. By highing below, if and requisions, and achedule of charges, as agreement now in force.	he authorized signeters for such on acc	munt: (a) sorege that the	C opposition or	surgenitation shad	be bowne by the term	the applicable customer agreement for the endfor of a copy of the applicable bustomer endfor of a copy of the applicable
If this occount is assablished to appointed in writing by a manager or month on named shed continue until written notice agrees to be tround by the Benk's tustomer.	per of the LLC to handle banking transa a of revocation of auch authority in for	ctions for the LLC; fill or m and content attistact	ack party less ful ary to the Sank	A sutherity to repr atail tieve been ri	seems, align for and bir licitived by the Blank or	to any training appropriate of the little and
	de Account held by a public ensity, it i sentetions: (a) the public actiny agrees anaby acknowledges receipt of a copy	e also agreed that each to be bound by the rules of the applicable rules of	of the persons a of the Bark in a now in force; a	Migraine balder has reletion to the Am and (b) the public :	been duthorized by th Bouch Public Funds Ar milty hereby cortillat;	e public entity to act for it in opening this stours as now in force and as they may be
	checks, stratts, nates or other orders o	f withdrawal, or so recei	ve the same for	credit of, or in pa	yment from the payer	, or any other legal holder when so signed,
otherwise. The Bank is exhibited to supp and it is hereby relieved of any Japany in	ify any andorsement for the proprieses connection with collection of such flow on issues disposited to this account may	hip/parmership/curporati a which are handled by : I be charged back to thi	ioniorganizationi 2 without regile 3 account, Mchi	public antity on a james and it shell t sing expenses inc	ny cham, or other insu- not be liable for the ac arred, and any cither c	Turnant tendened for deposits to this possure. To all its agents, ank-agents or others or for suitside expense incurred on account of tide.
		Signatura C	ard			
Account ALOHA UTILITI		TAUC		-	Ī	
Title ESCROW ACCO	DUNT RANCH RD HEY, FL 34855-3904		Accoun	it Number		
Mailing New Fort Nic	ME1, FL 34000-3804		DA Re	elationahiPl	us - Business	Checking
		_	Accoun	it Type		
641	90 m	7		***	Type ge Print Name	
Myna	Muffer					Utilites. Inc.
Blunca	3 Asuro		Blanca	S. Bayo	FL.Public	Service Commission
						-
The signature(s) appea which the Bank will recogniz	ring above le/are duly authori se in the payment of funds en		f this proprie of other bus			n/organization/public entity
Checks, drafts, sccept	ance, notes and other transa	ctions must bear_	Two (2)	of the within	mentioned signatures.
	Thank you	ı for banklı	ng with	AmSo	uthl	
Certification						
Under penalties of perjury, I cer	tify thet:					
	withholding because: (a) I a to backup withholding as a r olding, and	m exempt from be	nckup withh	olding, or (b)	I have not been	ued to me), notified by the internal Revenue IRS has notified me that \(\ext{\chi}\) am no
Note - You must cross out its underreporting interest or divide		en notified by th	e IRS thet	you are curr	ently subject to	backup withholding because of
Customer Signeture	Milwh	<u></u>	•10	/26/2001	and the same of th	
Form # \$21013IX Rev 07/2001	•					hecking: Original - CMI Operations Capy - Customer swings: Original - Scancin 3nd Signed Capy - CMI Operations Capy - Customer

Account Package [Non-Personal Checking/Savings Services]

HOLIDAY 00322

Florida	HOLIDAY	00322 BRANCH NO.
BANK NAME	Branch name	591299038
ALOHA UTILITIES INC ESCROW ACCOUNT		FEDERAL TAX (DF
6915 PERRINE RANCH RD NEW PORT RICHEY, FL	34655-3904	
CUSTOMER ADDRESS		ş
		war
CUSTOMER E-MAIL ADDRESSIES)		
727-372-0115	10/26/2001 F016	971 322MG
PRIMARY PHONE SECONDARY PHONE	OPEN DATE OPENE	SY OFFICER NUMBER
Please that appropriate box: Individual/Bate Propriator	Curporation Permerahip	□ Outer
		. *
If this account is a proprietorable or perturning account, the paraontal of proprietorable/partnership listed on this application for the account (it) agrees to be boun	ining below; (a) authorize the bens named at d by the terms of the Sank's customer agreem	ove (the "Sunk") to open the account noted below in the name of the ent, ruse and regulations, and achedule of charges, as now in torce and
as amended from time to time bereafter, inleted to the eccount noted below; and (c) actu	revises insein at a pay of the applicable of	uetomer agreement now in force.
If the is a perinerahip account, it is also agreed that let each of the person may be required, and that these are no other pertures; bit each eigentor interests be attenued indicated, shall be binding upon the perinerahip and every manher thereof, no one at them shall have been received by the Bank.	ow has full authority to represent, sign for,	and bind the pertnership; and fol the authority of each partner, unless
If this account is a corporation or organization account, it is agreed that the	ne Constitut papy of Resolution of the Board o	If Directors shall be a part of the applicable outlimer agreement for the
ecount noted below. By signing below, the authorized signators for such an secount; and regulations, and achaeule of charges, as now in force and as amended from time to agreement now in force.	(a) agrees. That the corporation or organization for the account notice is	sions; and (o) acrumosisdae tareids of a cook of the abbicable cristomes.
If this account is established by a Limited Lebelly Company BLCI it is a appointed in writing by a manager or member of the LLC to hamble behaving transactions or named shall continue until written nectice of revocation of such matherity in form agrees to be bound by the Ben's's bustonine agreement, notes and regulations and pricing	I far the LLC: (b) each party has full authority I content sebelactory to the Bank shall have	to represent, sign for and bind the LLC; (c) the authority of sech person been received by the Bank and (d) the LLC activow/signs receipt of and
If this account is a Public Funds Account held by a public entity, it is also	sgread that each of the persons signing belo	ny has basa authorised by the public untity to sot for it in opening tria
account and in meding the following representations: (e) the public entity agrees to be amenage from time to time hersafter and Persity action-relages recept of a copy of the delens and (ii) that it is a governmental antity of an organization not operated for profit a	applicable rules as now in torce; and itsi the	public entity hereby certifies: (i) that its funds are derived actely from tex
The Bank is sunholized to pay checks, draks, house or other orders of writ- writhout inquiry into the circumstances of seaso or the disposition of their proceeds, wh	cirawal, or to receive the seme for great of, a wither drawn to the included order or tenders	or in payment from the payers, or any other legal holder when as aigned, of in payment of individual ablications of the payabolal stopics below or
otherwise. The Sank is suprevised to supply any engorsument for the proprietoral plant and it is hereby relevant of any liability in connection with collection of such issue with	emmer shup/corpor etign/organication/public arti	y on any shack as other leastly/ment tendered for deposit to this account
any casualty. Any amount not collected on items deposited to this account may be a account, including responsible storreys' take, may be charged to it. All operating feet n		
	· -	•
	Signature Card	
ACCOUNT ALOHA UTILITIES INC ESCROW ACCOUNT	√T	
6915 PERRINE RANCH RD	Account Numb	ar .
Meiling NEW PORT RICHEY, FL 34655-3904		
Address	DA Relations Account Type	hiPlus Business Money Market
//		
The state of the s		Type or Frint Name & Title
The state of the s	Stephen G. W	atford Aloha Utilities, Inc.
Jam 2 Taly	Blanca S. Ba	yo FL. Public Service Commission
The signature(s) appearing above is/are duly authorized		partnership/corporation/organization/public antity
which the sank will recognize in the payment of funds and th		ins eccount.
Chacks, drafts, acceptance, notes and other transaction	a must bear Two (2)	of the within mentioned signatures.
Thank you fo	or banking with Am	South!
•	<u> </u>	 #
Certification		of the other transfer to the
Under penalties of perjury, I certify that:		
The number shown on this form is my correct taupayer stere I am not subject to backup withholding because: (a) I am a:		
Service (IRS) that I am subject to backup wethholding as a resul		
longer subject to backup withholding, and 3. I am a U.S. person (including U.S. resident alien).		
Note - You must cross out item 2 shows if you have been underreporting interest or dividends on your tex return.	notified by the IRS that you we	currently subject to beckup withholding because of
12/11/21	• //	
Cuscomer Segnature / Wife	10/26/20	01
		Distribution Checking: Original - Chill Operations
		Copy - Customer Distribution Sevings: Original - Branch
Form # 82101XX		2nd Signad Copy - CMI Operations Copy - Customer

Authorization of Corporation, Partnership, Association or Other Entity to Utilize Deposit or Fee-Based Services

	ectors,Board of Trustees,partners,	other (please specify)
neld on the 31st day of October	of Aloha Utilities, Inc.	the following resolutions were adopted:
RESOLVED, that Aloha Utili	ties. Inc.	
the "Organization") hereby authorizes AmSouth has the following respirations shall remain in full	Bank (the Bank") to provide the following accounts force and effect until written notice of their amendme	, products or services as malcated below; and int or reaclesion shell have been received by the
Bank, and the receipt of said notice shall not affe	ct any action taken by the Bank prior thereto;	
RESOLVED, that the Bank be named as	s a depository of the Organization and, in the case of s Rules and Regulations of the Bank with respect to the	ill depository accounts on which checks, drams, t type of account as now in force or as may be
amended from time to time by the bank, the fi	unds deposited with the bank may be withdrawn up	on a written check, draft, note or order of the
Organization signed by any of the following		16,00,06
Stephen G. Watford, President	t Aloha Utilities, Inc.	Steel Sty Both
HAME	TITLE	SPECIMEN SIGNATURE
Blanca S. Bayo, Director	FL. Public Service Commission	Den 3 Dud
		•
and countersigned by any	of the following:	
NAME	TITLE	SPECIMEN SIGNATURE
		_
	en which withdrawats may be made upon oral orders	
Bank with respect to that type of account now such accounts may be withdrawn by orel order of	in force of se they may be amended from time to time	a by the Bank, funds deposited with the bank in
SON! SOCOGNES INST NO MILITURE WILL BY OLD DIRECT	or any one or ma tonowing.	
NAME		TITLE
The Bank is authorized to nev checks	drafts, notes or other orders of withdrawel, or to re	ceive the same for credit of, or in payment from
	gred, without inquiry into the circumstances or the dis	
	idual obligations of the officers above named, or other	
	e organization on any check or other instrument tend	
relieved of any liability in connection with collection	ction of such items which are handled by it without n	egligance and it shall not be liable for the acts of
	sualty. Any amount not collected on items deposite	d to this account may be charged back to this
warment including avenue interest and any of		
	ther putside expense incurred on ecopunt of this acco	unt, including reesonable attorneys' fees, may be
charged to it.		
charged to it. The Bank is further authorized in the	case of depository accounts from which orel order	a may be made (including oral orders made by
charged to it. The Benk is further authorized in the talephona) to honor oral orders (including oral	s case of depository accounts from which orel order orders made by telephone) in accordance with the Ri	s may be made (including oral orders made by ules and Regulations of the bank with respect to
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as a	s case of depository accounts from which orel order ordere made by telephone) in accordance with the R low in force and as they may be amended from time to	s may be made (including oral orders made by ules and Requistions of the bank with respect to time by the Bank.
charged to it. The Bank is further authorized in the telephona) to honor oral orders (including oral that type of account or telephone transfers as a RESOLVED, that since the bank has	s case of depository accounts from which orel order orders made by telephone) in accordance with the Ri	s may be made (including oral orders made by ules and Regulations of the bank with respect to 1 time by the Bank. written orders bearing faceimile signatures, the
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as a RESOLVED, that since the bank has Organization hereby releases the Benk from an RESOLVED, that if this resolution performs the property of the second or performed to t	s case of depository accounts from which orel order orders made by telephone! In accordance with the Ricow in force and as they may be amended from time to no way of determining the velidity of checks or othe (Hability for unautherized use of the Organization's fac- teins to an interest bearing checking account, then the	s may be made (including oral orders made by ules and Regulations of the bank with respect to billing by the Benk. I written orders bearing faceimile signatures, the simile algnature device. I Organization hereby certifies that all deposits in
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as a RESOLVED, that since the benk has Crganization hereby releases the Benk from any RESOLVED, that if this resolution per the account are hald for the benefit of individual	s case of depository accounts from which orel order orders made by telephone) in accordance with the Ricow in force and as they may be amended from time to no way of determining the velidity of checks or othe liability for unauthorized use of the Organization's fac- tions to an interest bearing checking account, then the life or governmental amildes or not-for-profit organization.	s may be made (including oral orders made by ules and Regulations of the bank with respect to billing by the Benk. I written orders bearing faceimile signatures, the simile algnature device. I Organization hereby certifies that all deposits in
charged to it. The Bank is further authorized in the telephona) to honor oral orders (including oral that type of eccount or telephone transfers as a RESOLVED, that since the bank has Crganization hereby releases the Bank from any RESOLVED, that if this resolution per the account are hald for the benefit of individual cheritable, aducational or other aimliar purposes	s case of depository accounts from which orel order orders made by telephone) in accordance with this Ri- low in force and as they may be amended from time to no way of determining the velidity of checks or othe (liability for unauthorized use of the Organization's fac- tions to an interest bearing checking account, then the lie or governmental amilties or not-for-profit organization.	a may be made (including oral orders made by ules and Regulations of the bank with respect to a time by the Bank. written orders bearing faceimile signatures, the simile signature device. Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic,
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of eccount or telephone transfers as a RESOLVED, that since the bank has Cirganization hereby releases the Benk from any RESOLVED, that if this resolution per the secount are hald for the benefit of individual charitable, aducational or other almitar purposes RESOLVED, that unless specifically mode any and all other acts required for the Organization or other almitar purposes.	s case of depository accounts from which orel order orders made by telephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or othe I lability for unautherized use of the Organization's fac- teins to an interest bearing checking account, then the else or governmental amilities or not-for-profit organization.	a may be made (including oral orders made by ules and Requistions of the bank with respect to a time by the Bank. written orders bearing faceimile signatures, the simile signature device. Corganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of ecount or telephone frenefers as a RESOLVED, that since the bank has in Cirganization hereby releases the Bank from any RESOLVED, that if this resolution per the secount are hald for the benefit of individual charitable, aducational or other similar purposes RESOLVED, that unless specifically do any and all other acts required for the Organization of the organization o	s case of depository accounts from which oral order orders made by takephonel in accordance with the R low in force and as they may be amended from time to now or determining the velidity of checks or other illability for unautherized use of the Organization's fac- teins to an interest bearing checking account, then the sile or governmental amilities or not-for-profit organization, odified below, any one of the above signatories is sur- entization to obtain Treasury Management Services. House (else known as ACH), information Reporting	is may be made (including oral orders made by ules and Regulations of the bank with respect to bilms by the Bank. written orders bearing faceimile signatures, the simile signature device. Doganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to lines services include, but are not limited to, all services, Zero Balance Accounts (28As). Control
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has in RESOLVED, that if this resolution per the scount are hald for the benefit of Individual cheritable, aducational or other similar purposes. RESOLVED, that unless specifically in do any and all other acts required for the Organization of the discount are the description of the organization of the similar purposes.	s case of depository accounts from which orel order orders made by telephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or othe I lability for unautherized use of the Organization's fac- teins to an interest bearing checking account, then the else or governmental amilities or not-for-profit organization.	s may be made (including oral orders made by ules and Regulations of the bank with respect to bilms by the Bank. written orders bearing faceimile signatures, the zimile signature device. Doganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to these services include, but are not limited to, all terricos, Zero Balance Accounts (28As). Control
charged to it. The Bank is further authorized in the telephonal to honor oral orders (including oral that type of account or telephone transfers as a RESOLVED, that since the bank has Crganization heraby releases the Bank from any RESOLVED, that if this resolution per the account are hald for the benefit of individual cheritable, aducational or other similar purposes RESOLVED, that unless specifically mode any and all other acts required for the Orga services effected through Automated Clearing Diabursament Accounts, Investment Sweep Al Money Transfer.	s case of depository accounts from which oral order orders made by takephonel in accordance with the R low in force and as they may be amended from time to now or determining the velidity of checks or other illability for unautherized use of the Organization's factains to an interest bearing checking account, then the sile or governmental amilias or not-for-profit organization. Indicate the second of the shows signatories is set indication to obtain Treasury Management Services. House (else known as ACH), information Reporting occounts, Credit Line Drew Accounts, Wholessis or R lebove are specificary excueded from authority to entered the second of the matter of the second of the	a may be made (including oral orders made by ulea and Requistions of the bank with respect to a time by the Bank. witten orders beging faceimile signatures, the simile signature device. Corganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to These services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stall Lockbox accounts, Reconcilement services,
charged to it. The Bank is further authorized in the telephonal to honor oral orders (including oral that type of account or telephone transfers as a RESOLVED, that since the bank has Crganization heraby releases the Bank from any RESOLVED, that if this resolution per the account are hald for the benefit of individual cheritable, aducational or other similar purposes RESOLVED, that unless specifically mode any and all other acts required for the Orga services effected through Automated Clearing Diabursament Accounts, Investment Sweep Al Money Transfer.	s case of depository accounts from which orel order orders made by telephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteins to an interest beering checking account, then the list or governmental amittee or not-for-profit organization. So the property of the shows algorithms and the shows algorithms as a condition to obtain Treasury Management Services. House (elso known as ACH), information Reporting occounts, Credit Line Drew Accounts, Wholesale or R above are specificary excluded from authority to ental None.	a may be made (including oral orders made by ulea and Requistions of the bank with respect to a time by the Bank. witten orders bearing faceimile signatures, the simile signature device. Corganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to These services include, but are not limited to, all services. Zero Balance Accounts (ZBAs). Control stall Lockbox accounts, Reconcilement services,
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has in Cigarization hereby releases the Benk from any RESOLVED, that if this resolution perfit account are hald for the benefit of Individual cheritable, aducational or other almilar purposes. RESOLVED, that unless specifically indo any and all other acts required for the Organization of Section 1997. The following DIA signatories named Money Transfer, and Wire Transfer. The following DDA signatories named	s case of depository accounts from which oral order orders made by telephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteine to an interest beering checking account, then the list or governmental amittles or not-for-profit organization. So the property of the shows alignatures it sut enization to obtain Treasury Management Services. House (size known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to ental None.	a may be made (including oral orders made by ulea and Regulations of the bank with respect to bilms by the Benk. written orders basing faceimile signatures, the aimile signature device. Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (284s). Control stell Lockbox accounts, Reconcilement services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has in Cigarization hereby releases the Benk from any RESOLVED, that if this resolution perfit account are hald for the benefit of Individual cheritable, aducational or other almilar purposes. RESOLVED, that unless specifically indo any and all other acts required for the Organization of Section 1997. The following DIA signatories named Money Transfer, and Wire Transfer. The following DDA signatories named	s case of depository accounts from which orel order orders made by telephonel in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unautherized use of the Organization's factions to an interest bearing checking account, then the list or governmental amilities or not-for-profit organization, odified below, any one of the above algostories is sut initization to obtein Treasury Menagement Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter None.	a may be made (including oral orders made by ulea and Regulations of the bank with respect to bilms by the Benk. written orders basing faceimile signatures, the aimile signature device. Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (284s). Control stell Lockbox accounts, Reconcilement services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has in Cigarization hereby releases the Benk from any RESOLVED, that if this resolution perfit account are hald for the benefit of Individual cheritable, aducational or other almilar purposes. RESOLVED, that unless specifically indo any and all other acts required for the Organization of Section 1997. The following DIA signatories named Money Transfer, and Wire Transfer. The following DDA signatories named	s case of depository accounts from which oral order orders made by telephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteine to an interest beering checking account, then the list or governmental amittles or not-for-profit organization. So the property of the shows alignatures it sut enization to obtain Treasury Management Services. House (size known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to ental None.	a may be made (including oral orders made by ulea and Regulations of the bank with respect to bilms by the Benk. written orders basing faceimile signatures, the aimile signature device. Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (284s). Control stell Lockbox accounts, Reconcilement services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as a RESOLVED, that since the bank has Organization hereby releases the Benk from any RESOLVED, that if this resolution per the secount are held for the benefit of individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Orga services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories.	s case of depository accounts from which orel order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest bearing checking account, then the lie or governmental emittles or not-for-profit organization, codified below, any one of the above signatories is sut entiretion to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary accounts. None	a may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing faceimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, horized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilament services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as a RESOLVED, that since the bank has Organization hereby releases the Benk from any RESOLVED, that if this resolution per the secount are held for the benefit of individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Orga services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories.	s case of depository accounts from which oral order orders made by talephone) in accordance with this R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest beering checking account, then the life or governmental amittee or not-for-profit organization odified below, any one of the above signatories is set indisting to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter NODE. Frame are accounts. The Treasury Dries, the following individuals are specificary authorized to the property of the	a may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing faceimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, horized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilament services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as a RESOLVED, that since the bank has Organization hereby releases the Benk from any RESOLVED, that if this resolution per the secount are held for the benefit of individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Orga services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories.	s case of depository accounts from which orel order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest bearing checking account, then the lie or governmental emittles or not-for-profit organization, codified below, any one of the above signatories is sut entiretion to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary accounts. None	a may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing faceimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, horized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilament services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as a RESOLVED, that since the bank has Organization hereby releases the Benk from any RESOLVED, that if this resolution per the secount are held for the benefit of individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Orga services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories.	s case of depository accounts from which oral order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteins to an interest beering checking account, then the list or governmental amittee or not-for-profit organization. So defined below, any one of the above signaturies is sut-inflation to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excuded from authority to enter None. From at account and Territor Reporting to the tolowing individuals are specificary authorized. None.	a may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing faceimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, horized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilament services, or into these agreements:
charged to it. The Benk is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as a RESOLVED, that since the bank has Organization hereby releases the Benk from any RESOLVED, that if this resolution per the secount are held for the benefit of individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Orga services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories.	s case of depository accounts from which oral order orders made by telephonel in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unsurferired use of the Organization's faction to an interest bearing checking account, then the list or governmental amittles or not-for-profit organization of the store signstories is sufficient to obtain Tressury Menagement Services. House (else known as ACH), information Reporting occurrs, Credit Line Drew Accounts, Wholesals or R leaves are specifically excluded from authority to enter None. Frame are secured with Tressury Menagement Services. None. Frame are secured with Tressury Menagement Services. None. Frame are secured of the authority to enter None. Some	s may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing facsimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, nortized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilement services, or into these agreements:
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has resolution hereby releases the Bank from any RESOLVED, that if this resolution perfit the account are hald for the benefit of Individual cheritable, aducational or other almilar purpose. RESOLVED, that unless specifically indo any and all other acts required for the Organization of States (Individual Command Clarifacter). The following Disbursement Accounts, Investment Sweep Almoney Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they may be a DDA signator.	s case of depository accounts from which oral order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteins to an interest beering checking account, then the list or governmental antities or not-for-profit organization. It is not not the shows algorithm of the shows algorithm of the shows algorithm of the shows as ACH), information Reporting occurs, Credit Line Drew Accounts, Wholesals or R above are specificary excuded from authority to entain the shows are specificary excuded from authority to entain the shows are specificary excuded from authority to entain the shows are specificary excuded from authority to entain the shows are specificary excuded from authority to entain the shows are specificary authorized from authority autho	a may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing faceimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, nortized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilement services, or into these agreements:
charged to it. The Benk is further authorized in the telephone to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has RESOLVED, that since the bank has RESOLVED, that if this resolution per the secount are hald for the benefit of Individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Cleering Disbursement Accounts, Investment Sweep Athonay Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they may be a DDA signator.	s case of depository accounts from which orel order orders made by telephonel in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unautherized use of the Organization's factions to an interest bearing checking account, then the list or governmental antities or not-for-profit organization, oddfred below, any one of the above signatories is sut inization to obtain Treasury Menagement Services. House (else known as ACH), information Reporting codunts, Credit Line Draw Accounts, Wholesale or R above are specificary accounts. Wholesale or R above are specificary accounted from authority to enter None.	a may be made (including oral orders made by ulea and Requistions of the bank with respect to bothe by the Benk. witten orders basing faceimile signatures, the simile signatures device. Corganization hereby certifies that all deposits in one operated primarily for religious, philenthropic, nortized to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (ZBAs). Control stail Lockbox accounts, Reconcilement services, or into these agreements:
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone frankfers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has in RESOLVED, that if this resolution per the account are hald for the benefit of Individual cheritable, aducational or other similar purpose. RESOLVED, that unless specifically in do any and all other acts required for the Organization of States (Individual Cheritable). Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they may be a DDA signator. The following both they may be a DDA signator of the	s case of depository accounts from which oral order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteries to an interest beering checking account, then the list or governmental antities or not-for-profit organization. It is not obtain Treasury Menagement Services. House (also known as ACH), information Reporting occurring, Credit Line Draw Accounts, Wholesale or Release specificary excluded from authority to entain the body of the tollowing individuals are specificary authorized. Node	a may be made (including oral orders made by ulea and Regulations of the bank with respect to a time by the Bank. I written orders bashing facelimite signatures, the zimile signature device. I Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortzed to enter agreements with the Bank and to these services include, but are not limited to, all services, Zero Balance Accounts (284s). Control stall Lockbox accounts, Reconcilement services, or into these agreements: and to enter into these agreements:
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of ecount or telephone frenefers as in RESOLVED, that alone the bank has in RESOLVED, that alone the bank has in Cingarization heraby releases the Bank form any RESOLVED, that if this resolution per the secount are hald for the benefit of individual cheritable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Organizations of all other acts required for the Organizations of the following Disbursement Accounts, Investment Sweep At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signator for though they are not DDA algorithm though they may be a DDA signator to make the certifications consumed in the their certify that the foregoing a said meeting and that they affirmatively appear as all directing and that they affirmatively appear	s case of depository accounts from which oral order orders made by takephonel in accordance with the R low in force and as they may be amended from time to low in force and as they may be amended from time to low and determining the velidity of checks or other liability for unautherized use of the Organization's factories to an interest bearing checking account, then the sile or governmental amities or not-for-profit organization to obtain Treasury Menagement Services. House (also known as ACH), information Reporting accounts, Credit Line Drew Accounts, Wholesale or R above are specificary excluded from authority to enter Xone. From as accounts are specificary excluded from authority to enter Xone. From as accounts are specificary authorized the toloring individuals are specificary authorized the toloring individuals are specificary authorized to the toloring and the toloring individuals are specificary authorized to the toloring individuals are specificary authorized to the toloring and the toloring and the toloring are specificary authorized to the toloring and the tolor	is may be made (including oral orders made by uses and Regulations of the bank with respect to billing by the Bank. written orders bearing facelimite signatures, the simile signature device. Corganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to indicate the services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: considered the recorded on a part of the services of
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone franklers as in RESOLVED, that since the bank has in Circular to the telephone franklers as in RESOLVED, that if this resolution perithe account are hald for the banefit to individual entertable, aducational or other almilar purposes RESOLVED, that unless specifically indo any and all other acts required for the Organization of effects of through Automated Clearing Disbursement Accounts, Investment Sweep All Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they are not DDA signator. Even though they are not DDA signator though they may be a DDA signator. I bearshy careful study all the death a particular as a particular to make the certificacon's portained in further carrier, that there is no provi	a case of depository accounts from which oral order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest beering checking account, then the life or governmental amittee or not-for-profit organization of the shows algostories is set infization to obtain Treasury Management Services. Mouse (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter None. Frame at accounts are specificary authorized None.	a may be made (including oral orders made by ulea and Regulations of the bank with respect to a time by the Bank. I written orders bashing facelimite signatures, the aimite signature device. I Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all services. Zero Balance Accounts (284s), Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: of the Commission and that I have the accounts of the control of the contr
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone franklers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has in RESOLVED, that if this resolution per the account are hald for the banefit of Individual cheritable, aducational or other almilar purpose. RESOLVED, that unless specifically indo any and all other acts required for the Organization of States (Individual Cheritable), aducational or other almilar purpose. The following Disbursement Accounts, Investment Sweep Almoney Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories named. Even though they are not DDA signatories from though they may be a DDA signatories than though they may be a DDA signator of the Organization of the Organizat	s case of depository accounts from which oral order orders made by takephonel in accordance with the R low in force and as they may be amended from time to low in force and as they may be amended from time to low and determining the velidity of checks or other liability for unautherized use of the Organization's factories to an interest bearing checking account, then the sile or governmental amities or not-for-profit organization to obtain Treasury Menagement Services. House (also known as ACH), information Reporting accounts, Credit Line Drew Accounts, Wholesale or R above are specificary excluded from authority to enter Xone. From as accounts are specificary excluded from authority to enter Xone. From as accounts are specificary authorized the toloring individuals are specificary authorized the toloring individuals are specificary authorized to the toloring and the toloring individuals are specificary authorized to the toloring individuals are specificary authorized to the toloring and the toloring and the toloring are specificary authorized to the toloring and the tolor	a may be made (including oral orders made by ulea and Regulations of the bank with respect to a time by the Bank. I written orders bashing facelimite signatures, the aimite signature device. I Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all services. Zero Balance Accounts (284s), Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: of the Commission and that I have the accounts of the control of the contr
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of eccount or telephone transfers as in RESOLVED, that since the bank has in RESOLVED, that if this resolution perithe scoount are hald for the benefit for lindividual entertable, aducational or other almilar purposes. RESOLVED, that if this resolution perithe scoount are hald for the benefit of individual entertable, aducational or other almilar purposes. RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Clearing Disbursement Accounts, Investment Sweep All Money Transfer, and Wire Transfer. The following DDA signatories named. Even though they are not DDA signator.	s case of depository accounts from which oral order orders made by talephone) in accordance with this R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest bearing checking account, then the life or governmental amittee or not-for-profit organization to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter None Frame as accounts, wholesale or R above are specificary excluded from authority to enter None Frame as accounts, and Table To accounts, the tolowing individuals are specificary authorized to the tolowing and the tolowing individuals are specificary authorized to the tolowing and the tolowing	a may be made (including oral orders made by ulea and Regulations of the bank with respect to be time by the Bank. I written orders bashing facelimits signatures, the azimite signature device. I Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to lineae services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilement services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: or the Creamment and that I have the second of the Creamment of these agreements of the Creamment of these agreements.
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone franklers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has resoluted hereby releases the Bank from any RESOLVED, that if this resolution perfit the account are hald for the benefit of Individual cheritable, aducational or other almilar purpose. RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they are not DDA signator than though they may be a DDA signator. The bank may may deat a person in automate the services of the organization of the they are not organized in further cartify that the lorsgoing a said meeting and that they affernatively appear a further cartify that there is no province of the organizations, and that the same are in conforming in Withress WhiteREOF, I have here.	s case of depository accounts from which oral order orders made by takephonel in accordance with the R low in force and as they may be amended from time to the interest of the control of	a may be made (including oral orders made by ulea and Regulations of the bank with respect to a time by the Bank. I written orders bashing facelinile signatures, the zimile signature device. I Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, norized to enter agreements with the Bank and to these services include, but are not limited to, all services, zero Balance Accounts (284s). Control stell Lockbox accounts, Reconcilement services, or into these agreements: and to enter into these agreements: and to enter into these agreements: be authorited to enter into those agreements: are the Commission and that I have the accounts of the conditions and the conditions of the conditions are conditions and the conditions are conditions are conditions and the conditions are conditions and the conditions are conditions are conditions.
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of eccount or telephone transfers as in RESOLVED, that since the bank has in RESOLVED, that if this resolution perithe scoount are hald for the benefit for lindividual entertable, aducational or other almilar purposes. RESOLVED, that if this resolution perithe scoount are hald for the benefit of individual entertable, aducational or other almilar purposes. RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Clearing Disbursement Accounts, Investment Sweep All Money Transfer, and Wire Transfer. The following DDA signatories named. Even though they are not DDA signator.	s case of depository accounts from which oral order orders made by talephone) in accordance with this R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest bearing checking account, then the life or governmental amittee or not-for-profit organization to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter None Frame as accounts, wholesale or R above are specificary excluded from authority to enter None Frame as accounts, and Table To accounts, the tolowing individuals are specificary authorized to the tolowing and the tolowing individuals are specificary authorized to the tolowing and the tolowing	s may be made (including oral orders made by ules and Regulations of the bank with respect to a time by the Bank. written orders bashing facelimile signatures, the zimile signature device. Driganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortzed to enter agreements with the Bank and to finese services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: of the Creaments and that 5 have the second of the Creaments of these agreements of these second of the Creaments of these agreements. of the Creaments and that 5 have the second of the Creaments of these agreements of these of the Creaments of these agreements.
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone franklers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has resoluted hereby releases the Bank from any RESOLVED, that if this resolution perfit the account are hald for the benefit of Individual cheritable, aducational or other almilar purpose. RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they are not DDA signator than though they may be a DDA signator. The bank may may deat a person in automate the services of the organization of the they are not organized in further cartify that the lorsgoing a said meeting and that they affernatively appear a further cartify that there is no province of the organizations, and that the same are in conforming in Withress WhiteREOF, I have here.	s case of depository accounts from which oral order orders made by talephone) in accordance with this R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest bearing checking account, then the life or governmental amittee or not-for-profit organization to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter None Frame as accounts, wholesale or R above are specificary excluded from authority to enter None Frame as accounts, and Table To accounts, the tolowing individuals are specificary authorized to the tolowing and the tolowing individuals are specificary authorized to the tolowing and the tolowing	s may be made (including oral orders made by ules and Regulations of the bank with respect to a time by the Bank. written orders bashing facelimile signatures, the zimile signature device. Driganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortzed to enter agreements with the Bank and to finese services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: of the Creaments and that 5 have the second of the Creaments of these agreements of these second of the Creaments of these agreements. of the Creaments and that 5 have the second of the Creaments of these agreements of these of the Creaments of these agreements.
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has resoluted hereby releases the Bank from any RESOLVED, that if this resolution perfit the secount are hald for the benefit of Individual cheritable, aducational or other almilar purpose. RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they may be a DDA signator than though they may be a DDA signator. Even though they may be a DDA signator to make the certifications consumed in further certify that the longong is said meeting and that they affermatively appear as the further certify that the longon resolutions, and that the aems are in conforming In withess WHEREOF, I have here. October 2001.	s case of depository accounts from which oral order orders made by talephone) in accordance with this R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's factions to an interest bearing checking account, then the life or governmental amittee or not-for-profit organization to obtain Treasury Management Services. House (also known as ACH), information Reporting occounts, Credit Line Draw Accounts, Wholesale or R above are specificary excluded from authority to enter None Frame as accounts, wholesale or R above are specificary excluded from authority to enter None Frame as accounts, and Table To accounts, the tolowing individuals are specificary authorized to the tolowing and the tolowing individuals are specificary authorized to the tolowing and the tolowing	s may be made (including oral orders made by ules and Regulations of the bank with respect to a time by the Bank. written orders bashing facelimile signatures, the zimile signature device. Driganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortzed to enter agreements with the Bank and to finese services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: of the Creaments and that 5 have the second of the Creaments of these agreements of these second of the Creaments of these agreements. of the Creaments and that 5 have the second of the Creaments of these agreements of these of the Creaments of these agreements.
charged to it. The Bank is further authorized in the telephone's to honor oral orders (including oral that type of account or telephone frankfers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has resoluted hereby releases the Bank from any RESOLVED, that if this resolution per the account are hald for the benefit of Individual cheritable, aducational or other amiliar purpose. RESOLVED, that unless specifically in do any and all other acts required for the Organization of Accounts (Investment Swesp At Money Transfer, and Wire Transfer. The following DDA signatories named Even though they are not DDA signatories named though they are not DDA signator. Even though they are not DDA signator. The following both they are not DDA signator in the same time due to the property of the property of the property of the same time and it further cartify that the foregoing a said meeting and that they affermatively appear it further cartify that the foregoing and that they affermatively appear resolutions, and that the aeme are in conforming In further certify that the specimen significance in the property of the prope	s case of depository accounts from which oral order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteries to an interest bearing checking account, then the list or governmental antities or not-for-profit organization. So defined below, any one of the above alignaturies is sut inization to obtain Treasury Menagement Services. House (also known as ACH), information Reporting occurring, Credit Line Draw Accounts, Wholesals or R above are specificary excluded from authority to enter None. If nere are accounts and house the tollowing individuals are approximately authorized None. If nere are accounts are approximately authorized None. If nere are accounts and house the tollowing individuals are approximately authorized None. If nere are accounts and accounts are approximately authorized None. If nere are accounts are approximately authorized	s may be made (including oral orders made by ules and Regulations of the bank with respect to a time by the Bank. written orders bashing facelimile signatures, the zimile signature device. Driganization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortzed to enter agreements with the Bank and to finese services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilament services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: of the Creaments and that 5 have the second of the Creaments of these agreements of these second of the Creaments of these agreements. of the Creaments and that 5 have the second of the Creaments of these agreements of these of the Creaments of these agreements.
charged to it. The Bank is further authorized in the telephone) to honor oral orders (including oral that type of account or telephone transfers as in RESOLVED, that since the bank has in RESOLVED, that since the bank has resoluted hereby releases the Bank from any RESOLVED, that if this resolution perfit the secount are hald for the benefit of Individual cheritable, aducational or other almilar purpose. RESOLVED, that unless specifically indo any and all other acts required for the Organization of the services effected through Automated Clearing Disbursement Accounts, Investment Sweep At Money Transfer. The following DDA signatories named Even though they are not DDA signator. Even though they are not DDA signator. Even though they may be a DDA signator than though they may be a DDA signator. Even though they may be a DDA signator to make the certifications consumed in further certify that the longong is said meeting and that they affermatively appear as the further certify that the longon resolutions, and that the aems are in conforming In withess WHEREOF, I have here. October 2001.	s case of depository accounts from which oral order orders made by talephone) in accordance with the R low in force and as they may be amended from time to no way of determining the velidity of checks or other liability for unauthorized use of the Organization's facteries to an interest bearing checking account, then the list or governmental antities or not-for-profit organization. So defined below, any one of the above alignaturies is sut inization to obtain Treasury Menagement Services. House (also known as ACH), information Reporting occurring, Credit Line Draw Accounts, Wholesals or R above are specificary excluded from authority to enter None. If nere are accounts and house the tollowing individuals are approximately authorized None. If nere are accounts are approximately authorized None. If nere are accounts and house the tollowing individuals are approximately authorized None. If nere are accounts and accounts are approximately authorized None. If nere are accounts are approximately authorized	a may be made (including oral orders made by ulea and Regulations of the bank with respect to be time by the Bank. I written orders bashing facelimits signatures, the azimite signature device. I Organization hereby certifies that all deposits in one operated primarily for religious, philanthropic, nortized to enter agreements with the Bank and to lineae services include, but are not limited to, all services. Zero Balance Accounts (28As). Control stall Lockbox accounts, Reconcilement services, or into these agreements: and to enter into these agreements: be authorized to enter into those agreements: or the Creamment and that I have the second of the Creamment of these agreements of the Creamment of these agreements.

STATE OF FLORIDA

COMMISSIONERS: E. LEON JACOBS, JR., CHAIRMAN J. TERRY DEASON LILA A. JABER BRAULIO L. BAEZ MICHAEL A. PALECKI



DIVISION OF THE COMMISSION CLERK & ADMINISTRATIVE SERVICES
BLANCA S. BAYÓ
DIRECTOR
(850) 413-6770 (CLERK)
(850) 413-6330 (ADMIN)

Public Service Commission

November 13, 2001

F. Marshall Deterding, Esq. Rose, Sundstrom and Bentley, LLP 2548 Blairstone Pines Drive Tallahassee, Florida 32301

Re: Docket No. 010503-WU - Aloha Utilities, Inc. escrow agreement

Dear Mr. Deterding:

Enclosed is the escrow agreement obtained by Aloha in accordance with requirements approved in the Commission's agenda conference on November 6. The agreement has been signed by Blanca Bayó, the Commission's designated agent in such matters, and is being returned to you for forwarding to the bank.

Please let me know if anything further is required.

Sincerely,

Kay Flynn, Chief

Kayteyn

Bureau of Records and Hearing Services

Enclosure

cc:

Ralph Jaeger, Esq., Division of Legal Services Bart Fletcher, Division of Economic Regulation

14373 NOV 13 E

CCA Official Filing: 11/13/01********9:46 AM********Kay Flynn********1

Kay Flynn

From:

Kay Flynn

Sent

Tuesday, November 13, 2001 9:47 AM

To:

Ralph Jaeger

Cc:

Hong Wang; Blanca Bayo; Bart Fletcher

Subject:

RE: escrow agreement in Aloha docket 010503-WU

Thanks.

----Original Message--

From: Raiph Jaeger

Sent: Tuesday, November 13, 2001 7:46 AM

To: Kay Flynn

Cc: Hong Wang; Blanca Bayo; Bart Fletcher

Subject: RE: escrow agreement in Aloha docket 010503-WU

I have reviewed the escrow agreement and it is ok,

----Original Message----

From: Kay Flynn

Sent: Monday, November 12, 2001 8:55 AM

To: Raiph Jaeger

Cc: Hong Wang; Blanca Bayo; Bart Fletcher

Subject: escrow agreement in Aloha docket 010503-WU

Raiph, I see you were cc'd on Marty Deterding's letter with escrow agreement filed Friday. Have you had a chance to review it? Is the agreement acceptable and okay for Blanca's signature?

Kay

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

2548 Blairstone Pines Drive Tallahassee, Florida 32301

(850) 877-6555

GRIGIN

Post Office Box 1567

TALLAHASSEE, FLORIDA 32302-1567

Truecorum (850) 656-4029

ROBERT M. C. ROSE

П

Chris H. Bentley, P.A. F. Marinal Deterding Marins S. Friedman, P.A. John R. Jenkins, P.A. Joseph P. Patton Dard L. Shippy, LL. M. Tax William E. Sundstrom, P.A. Jone L. Wharton Jone L. Wharton

November 9, 2001 VIA HAND DELIVERY

Blanca S. Bayo, Director
Division of the Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re:

Aloha Utilities, Inc.; PSC Docket No. 010503-WU

Application for Water Rate Increase

Our File No. 26038.35

Dear Ms. Bayo:

Attached in accordance with the requirements of Commission action on interim rates in the above-referenced docket taken at last Tuesday's agenda (November 6, 2001) is an executed Escrow Agreement to secure any potential refunds of interim rates. This is a standard Escrow Agreement as previously approved in a recent rate proceeding before the PSC. Please execute the relevant portions of the Escrow Agreement documents and keep a copy for your records.

If you will let me know by phone when this has been done, I will send someone over to obtain the documents and return them to the bank and the Utility to avoid delay in mailing. Thank you in advance for your immediate attention to this matter.

Sincerely,

ROSE, SUNDSTROM & BENTLEY

F. Marshall Determing For The Firm

APP	FMD/	tms
CAF	ce:-	Ralph Jaeger, Esquire
CMP		Mr. Bart Fletcher
COM		Mr. Stephen Watford
CTR	aloha\3	5\10bayo.ltr
ECR T		
LEG	***************************************	
OPC T		
PAI -		
RGO T		
SEC ~		
SER -	-	
OTH -	-	



TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/30/2009 Large Water System Regulatory Assessment Fee Return

	Florida Public	c Service Com	mission	FOR PS	SC USE ONLY
STATUS:	(See Filing I	nstructions on Back of For	n)	Check #	
X Actual Return	WS001-08-W-2-R			\$	0604001
Estimated Return	Aloha Utilities, Inc.				003001
	6915 Perrine Ranch I	Road	,	\$	E
PERIOD COVERED:	New Port Richey, FL	34655-3904		\$	P 0604001
07/01/2008 TO 12/31/2008				¢	004010 I
				\$	1
			i	Postmark Date	
				Initials of Prepa	гег
	Please Complete Below If	Official Mailing Add	Iress Has Changed		
(SYSTEM'S NAME)		(ADDRESS)	,	(CITY/STATE)	(ZIP)
					107 11
Florida Public Service Commission Cert WATER OPERATING REVENUES	tificate		#	#	#136-W
1. Unmetered Water Revenues (460))		\$	\$	\$
MEASURED WATER REVENUES			-		2,744,880
 Residential Revenues (461.1) Commercial Revenues (461.2) 					451,764
4. Industrial Revenues (461.3)					
 Revenues from Public Authorities Multiple Family Dwelling Revenues 			·		
7. TOTAL METERED SALES	ues (401.5)		\$	\$	\$ 3,196,644
FIRE PROTECTION REVENUES					<u> </u>
8. Public Fire Protection (462.1)9. Private Fire Protection (462.2)					4,649
10. TOTAL FIRE PROTECTION	REVENUE		\$	\$	\$ 4,649
11. Other Sales to Public Authorities					
12. Sales to Irrigation Customers (46:13. SALES FOR RESALE (466)	5)				
14. Interdepartmental Sales (467)					
15. TOTAL WATER SALES (Line	es 1+7+10+11+12+13+14)		\$	\$	$\frac{3,201,293}{}$
OTHER WATER REVENUES 16. Guaranteed Revenues (Include Re	evenues from A.F.P.I. Charges) (4	169)			
17. Forfeited Discounts (470)		,			
18. Miscellaneous Service Revenues	•				46,763
19. Rents From Water Property (472)20. Interdepartmental Rents (473))				
21. Other Water Revenues (474) Dese					
Interest Earning 22. TOTAL OTHER WATER REV	S VENUES (Lines 1641741941942	2017	•	·	4,557 51,330
23. TOTAL WATER OPERATING		W+21)	\$	\$	\$ 3.252.613
24. LESS: Expense for Purchased Wa	- -		()	()	()
25. NET WATER OPERATING REV26. Regulatory Assessment Fee Due -)		146,36	$\frac{3,252,613}{8}$
27. LESS: Payment for January 1-Jun				(75.07	
28. LESS: Approved Prior-Period Cr		.		(71.20)
29. NET REGULATORY ASSESSM30. Penalty for Late Payment	TEN I FEE (Line 20 Less Line 2)	')		\$ <u>71,29</u>	0
31. Interest for Late Payment					
32. TOTAL AMOUNT DUE				\$ <u>71,29</u>	0
*These amounts must agree with Annua If service was purchased from a regulate					
n service was purchased from a regulate	AS PROVIDED IN SECTION 350.113,	FLORIDA STATUTES, T	HE MINIMUM ANNUAL FEE		
					lan and ballace the above
I, the undersigned owner officer of information is a true and correct statement the intent to mislead a public servent in	ent. I am aware that pursuant to	Section 837.06, Florid	da Statutes, whoever kno	owingly makes a false	statement in writing with
Stuto U	/call fres	Presid			22/09
(Signature of System C			(Title)		/ (Date)
Stephen Watford	<i>y</i>	Telephone Number	(727) 372-0115	Fax Number (727)372-2677
(Please Print Nam	ne)	F.E.I. No. 59	-1299038		
PSC/ECR 010-WL (Rev. 02/05)		2	·1\Vmoore\LOCALS~1\	Temp\foxmerge344964	493\xxmergeformxx.doc

FLORIDA PUBLIC SERVICE COMMISSION

Instructions For Filing Regulatory Assessment Fee Return (Large Water System)

- 1. WHO MUST FILE: Each large regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the six-month periods, January 1 through June 30 and July 1 through December 31, preceding the due date as reflected in the following paragraph. A large utility is defined as a utility with annual revenues of \$200,000 or more based on the most recent prior calendar year.
- 2. WHEN TO FILE: To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, AND On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.

- 3. **FEES:** Each Commission-regulated system shall pay the presently established percentage (Line 26) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
- 4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 30). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 31).
- 5. **EXTENSION:** A system may be granted an extension for a period not to exceed 30 days. Such request should be made by filing the enclosed *Request for Extension to File Regulatory Assessment Fee Return* form (PSC/CCA 124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, or 1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a system may file a return and remit payment based upon estimated gross operating revenues. If such return is filed by the normal due date, the system shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period. An automatic 30-day extension to file an actual return may be obtained by checking the "Estimated Return" space in the top left-hand corner on the reverse side.

- 6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
- 7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.
- 8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
- 9. MAILING INSTRUCTIONS: Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

- 10. ADDITIONAL ASSISTANCE: If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of Economic Regulation at (850) 413-6900 or at the above-referenced address, changing the Attention Line.
- 11. AMOUNT OF REVENUES TO BE REPORTED: For the January 1 through June 30 reporting period, the amount of gross operating revenues to be reported is for that period. However, for the July 1 through December 31 reporting period, the amount of gross operating revenues to be reported is for the entire 12-month period of January 1 through December 31. After calculating the regulatory assessment fee due for the 12-month period (Line 26), deduct the payment made for the January 1 through June 30 period (Line 27) to determine the TOTAL AMOUNT DUE (Line 32).

Large Wastewater System Regulatory Assessment Fee Return

	Florida Public	c Service Com	mission	FOR P	SC USE ONLY
STATUS:		structions on Back of For		Check #	
X Actual Return	WS001-08-S-2-R			\$	0604002
Estimated Return	Aloha Utilities, Inc.				000000
	6915 Perrine Ranch I	Road		\$	E
PERIOD COVERED:	New Port Richey, FL			s	P 0604002
07/01/2008 TO 12/31/2008	Trew Fort Rioney, FE	7 34033-3704			000000
				\$	I
	Please Complete Below If	Official Mailing Ad	dross Was Changed	Initials of Preparent	arer
	riease Complete Below II	Official Maning Au	uress mas Changeu		
(SYSTEM'S NAME)	· · · · · · · · · · · · · · · · · · ·	(ADDRESS)		(CITY/STATE)	(ZIP)
Florida Public Service Commission Certi	ficate		#	#	# <u>097-S</u>
WASTEWATER OPERATING REVE FLAT-RATE REVENUES	ENUES				
1. Residential Revenues (521.1)			\$	\$	\$
2. Commercial Revenues (521.2)			·		`
3. Industrial Revenues (521.3)					
4. Revenues from Public Authorities					
5. Multiple Family Dwelling Revenu	es (521.5)				
6. Other Revenues (521.6) 7. TOTAL FLAT-RATE REVENU	IES		•	·	•
MEASURED REVENUES	EG		J	J	
8. Residential Revenues (522.1)					<u>5,603,891</u>
9. Commercial Revenues (522.2)					912,113
10. Industrial Revenues (522.3)	(522.4)				
11. Revenues from Public Authorities12. Multiple Family Dwelling Revenu				· · · · · · · · · · · · · · · · · · ·	
13. TOTAL MEASURED REVENU	` '		<u></u>	s	s 6,516,004
14. Revenues from Public Authorities					<u> </u>
15. Revenues from Other Systems (52	4)				
16. Interdepartmental Revenues (525)					
17. TOTAL (Lines 7+13+14+15+16)			\$	\$	\$\frac{6,516,004}{}
OTHER WASTEWATER REVENUES 18. Guaranteed Revenues (Include Rev		(30)			
19. Sales of Sludge (531)	vondes from 71.7 .1 .1. Charges) (c	.50)			
20. Forfeited Discounts (532)					
21. Rents from Wastewater Property (534)				
22. Interdepartmental Rents (535)					
23. Other Wastewater Revenues (536) Reclaimed Water Sa		torest Farr	inge		183,497
24. TOTAL OTHER WASTEWAT			\$	s	\$\frac{183,497}{183,497}
25. TOTAL WASTEWATER OPER			\$	\$	\$ 6,699,501
26. LESS: Expense for Purchased Was		•	()	()	()
27. NET WASTEWATER OPERATION	•	Line 26)			6,699,501
28. Regulatory Assessment Fee Due –				$\frac{301,4}{(153,2)}$	
29. LESS: Payment for January 1 - Ju30. LESS: Approved Prior-Period Cre				())
31. NET REGULATORY ASSESSM)		\$ 148,1	99
32. Penalty for Late Payment					
33. Interest for Late Payment				1/0	
34. TOTAL AMOUNT DUE	Damant Calculula F 3			\$ <u>. 148,</u> 1	199
*These amounts must agree with Annual If service was purchased from a regulated					
	AS PROVIDED IN SECTION 350.113,	FLORIDA STATUTES, T	HE MINIMUM ANNUAL FEE	IS \$25	
I, the undersigned owner/officer of					dge and belief the above
information is a true and cornect stateme the intent to misland a fublic servant in it	nt. Land aware that pursuant to he performance of his official dur	Section 837.06. Flori	da Statutes, whoever kno misdemeanor of the seco	wingly makes a false	statement in writing with
Signature of System O		rresic	(Title)		(Date)
Stephen Watford		Telephone Number	(727)372 - 0115	Fax Number (727)372–2677
(Please Print Name	e)	F.E.I. No.	59-1299038		



Date: 01/21/09 at 3:10 PM

Aloha Utilities, Inc. General Ledger Detail Report For November 2008

For Account 105-02-3 Through 105-02-3

Account Nun	nber	Account Descri	ption										
Tran Date	Src	Transaction Description		Batch	Tran No	Debit	Amount	Credit	Amount	Net	Change	End	ling Balance
105-02-3		ANION EXCHAN	IGE PF	RE-TREA	T-SSW								
		** No activity for this account	**										
Account Total	ai:	Beginning Balance:	\$	508,055	.40	\$	0.00	\$	0.00	\$	00,0	\$	508,055.40
		Grand Totals:	\$	508,055	.40	\$	0.00	\$	0.00	\$	0.00	\$	508,055.40

Date: 01/21/09 at 3:10 PM

Aloha Utilities, Inc. General Ledger Detail Report

For November 2008

For Account 187-04-2 Through 187-04-2

Account Number	Account Descript	ion									
Tran Date Src	Transaction Description	Batch	Tran No	Del	oit Amount	Credit	Amount	ħ	let Change	Enc	ling Balance
187-04-2	DEF LIMITED PRO	CDNG-ANION	EXCHNG 20	06							
Beginning Balance											260,885,89
11/30/2008 ALL	Summarized for this account	004834	005256		2,116.89		0.00				263,002.78
Account Total:	Beginning Balance:	\$ 260,88	5.89	\$	2,116.89	\$	0.00	\$	2,116.89	\$	263,002.78
	Grand Totals:	\$ 260,88	5.89	\$	2,116.89	\$	0.00	\$	2,116.89	\$	263,002.78

Date: 01/21/09 at 3:10 PM

Aloha Utilities, Inc. General Ledger Detail Report For November 2008

For Account 105-02-4 Through 105-02-4

Account Number	Account Des	cription									
Tran Date Src	Transaction Description	Bato	h Tran No	Debit	Amount	Credit	Amount	Net	Change	En	ding Balance
105-02-4	PURCHASED	WATER TIE-I	N-SSW								
	** No activity for this accor	unt **									
Account Total:	Beginning Balance:	\$ 5,595	,182.26	\$	0.00	\$	0.00	\$	0.00	\$	5,595,182.26
	Grand Totals:	\$ 5,595	,182.26	\$	0.00	\$	0.00	\$	0.00	\$	5,595,182.26

Date: 01/21/09 at 3:10 PM

Aloha Utilities, Inc. General Ledger Detail Report For November 2008

For Account 187-04-2 Through 187-04-2

Account Numbe	Account De	scription									
Tran Date Sro	Transaction Descriptio	n	Batch	Tran No	De	bit Amount	Credit	Amount	 let Change	End	ling Balance
187-04-2	DEF LIMITE	D PRODNO	G-ANION	EXCHNG 2	006						
Beginning Balance	e										260,885.89
11/30/2008 ALI	Summarized for this acc	ount	004834	005256		2,116.89		0.00			263,002.78
Account Total:	Beginning Balance:	\$	260,88	5.89	\$	2,116.89	\$	0.00	\$ 2,116.89	\$	263,002.78
	Grand Totals:	\$	260,88	5.89	\$	2,116.89	\$	0.00	\$ 2,116.89	\$	263,002.78

Date: 01/21/09 at 3:10 PM

Aloha Utilities, Inc.

General Ledger Detail Report

For November 2008

For Account 105-02-4 Through 105-02-4

Account Nu	ımber	Account Descri	ption	ı									
Tran Date	Şrc	Transaction Description		Batch	Tran No	Debit .	Amount	Credit	Amount	Net	Change	En	ding Balance
105-02-4		PURCHASED W	/ATE	R TIE-IN-S	sw								
		** No activity for this account	**										
Account To	otal:	Beginning Balance:	\$	5,595,182	2.26	\$	0.00	\$	0.00	\$	0.00	\$	5,595,182.26
		Grand Totals:	\$	5,595,182	2.26	\$	0.00	\$	0.00	\$	0.00	\$	5,595,182.26

Aloha Utilities, Inc. Trial Balance November 2008

Account Number	Account Description	Beginning Balance	Debits	Credits	Ending Balance
ASSETS AND OTH	ER DEBITS				
****	CONST WORK IN PROGRESS				
105-00-5	CAPACITY UPGRADE-SSWWTP	7,902.57	0.00	0.00	7,902.57
105-00-6	OPERATIONS BLDGSSWWTP	38,848.22	0.00	0.00	38,848.22
105-02-3	ANION EXCHANGE	508,055.40	0.00	0.00	508,055.40
105-02-4	PURCHASED WATER TIE-IN-SSW	5,595,182.26	0.00	0.00	5,595,182.26
Α	CCUMULATED DEPRECIATION				
108-01-1	ACCUM DEP UTILITY PLANT IN	-1,057,368.33	0.00	3,913.24	-1,061,281.57
108-01-2	ACCUM DEP UTILITY PLANT IN	-1,231,393.54	0.00	3,512.09	-1,234,905.63
108-01-3	ACCUM DEP UTILITY PLANT IN	-5,380,762.14	0.00	48,191.63	-5,428,953.77
108-01-4	ACCUM DEP UTILITY PLANT IN	-12,082,130.36	0.00	108,918.01	-12,191,048.37
	CASH IN BANK				
131-02-0	CASH IN BANK - REGIONS BANK	58,112.63	1,036,555.71	1,196,603.34	-101,935.00
131-02-9	CASH IN BANK - REGIONS ESCRW	373,401.41	0.00	0.00	373,401.41
CASH RI	ESERVE FUNDS-BANK OF OKLAHOMA				
132-00-1	CONST FUNDS-BK OF OKLA 2004	1,773.87	0.02	0.00	1,773.89
132-00-2	DEBT SRVC RSRV FUND-BK OF OK	3,382,360.63	17,096.35	0.00	3,399,456.98
132-00-3	LIQUIDITY RSRV FUND-BK OF OK	305,859.74	2.84	0.00	305,862.58
132-00-4	SINKING FUND PRINC-BK OF OK	475.07	115,793.93	0.00	116,269.00
132-00-5	SINKING FUND INT-BK OF OK	1,233,523.17	204,471.08	1,229,022.50	208,971.75
132-00-6	REVENUE FUND-BK OF	0.00	0.59	0.58	0.01
132-00-7	CONST FUNDS-BK OF OKLA 2006	15,049,370.12	139.66	0.00	15,049,509.78
	OTHER SPECIAL DEPOSITS				
133-00-9	DEPOSIT CHL CYL	1,500.00	0.00	0.00	1,500.00
133-01-0	DEPOSIT CYL PINELLAS PASCO	150.00	0.00	0.00	150.00
133-01-1	DEPOSIT PROGRESS ENERGY	1,000.00	0.00	0.00	1,000.00
133-01-2	DEPOSIT-PASCO CTY LANDFILL	150.00	0.00	0.00	150.00
133-01-3	DEPOSIT-PASCO CTY	350.00	0.00	0.00	350.00
INV	ESTMENTS & WORKING FUNDS				
134-00-0	WORKING FUNDS	50.00	0.00	0.00	50.00
134-00-1	PETTY CASH	200.00	0.00	0.00	200.00
134-00-2	CHANGE FUND	200.00	0.00	0.00	200.00
135-00-1	INVESTMENT-MERRILL LYNCH	1,002,454.72	2,066.93	150,030.00	854,491.65
135-00-2	INVESTMENT-UBS PAINE	0.02	0.00	0.00	0.02
**********	CLEARING ACCOUNT				
140-00-0	CLEARING ACCOUNT	0.00	12,695.64	12,695.64	0.00
	STOMER ACCOUNTS RECEIVABLE				
141-00-0	CUSTOMER ACCOUNTS	850,566.86	111,856.98	324.00	962,099.84

Aloha Utilities, Inc. Trial Balance November 2008

Account Number	Account Description	Beginning Balance	Debits	Credits	Ending Balance
141-00-1	MID-MONTH RECEIVABLE	588,233.79	602,266.72	588,233.79	602,266.72
· 0°	THER ACCOUNTS RECEIVABLE				
42-00-3	ACCTS RCVBL EMPLOYEE INSUR	0.00	5,513.00	5,513.00	0.00
42-00-4	ACCTS RCVBL EMPLOYEE	479.79	17,699.08	17,979.33	199.5
42-00-5	ACCTS RCVBL EMPLOYEE CHILD	-84.72	2,599.68	2,599.68	-84.72
42-00-6	MISC.RECEIVABLE	10,022.00	8,130.56	17,176.56	976.0
ALLOW	VANCE FOR DOUBTFUL ACCOUNTS				
43-00-0	ALLOWANCE FOR DOUBTFUL	-6,900.00	0.00	0.00	-6,900.00
	PREPAYMENTS				
62-00-0	PREPAID EXPENSES	33,535.48	824.45	9,117.84	25,242.0
52-00-1	PREPAID INSURANCE	24,145.15	6,262.00	14,911.57	15,495.5
52-00-2	PREPAID PENSION	272,097.84	7,205.50	0.00	279,303.3
62-00-6	PREPAID LLS LOAN COSTS	14,896.72	0.00	0.00	14,896.7
62-00-7	AMORTIZE PREPAID LLS LOAN	-5,527.12	0.00	46.84	-5,573.9
PRE	PAYMENTS-BANK OF OKLAHOMA				
52-01-3	LOAN COSTS-BOND ISSUE	1,901,300.85	0.00	0.00	1,901,300.8
52-01-4	ACCUM AMRTZ OF BOND CLOSING	-380,165.14	0.00	7,920.11	-388,085.2
62-01-5	LOAN COSTS-'06 BOND ISSUE	1,240,101.69	55,999.93	0.00	1,296,101.6
52-01-6	ACCUM AMRTZ OF BOND CLOSING	-114,821.74	0.00	5,219,17	-120,040.9
63-00-5	PURCH DISCOUNT BONDS-BK OF	618,000.00	0.00	0.00	618,000.0
63-00-6	ACCUM AMRTZ OF PURCH	-183,201.95	0.00	3,792.97	-186,994.9
63-00-7	PURCH DISCOUNT BONDS-BK OF	54,362.50	0.00	0.00	54,362.5
53-00-8	ACCUM AMRTZ OF PURCH	-7,315.34	0.00	347.83	-7,663.1
DE	FERRED WATER MGMT COSTS				
86-02-3	DEF WTR MGMT/CONSENT ORDER	0.00	0.00	0.00	0.00
86-02-4	AMORT DEF WTR MGMT/CONSENT	0.00	0.00	0.00	0.0
86-07-4	SS WATER-PERMIT RENEWAL	97,264.13	0.00	0.00	97,264.13
86-07-5	AMORT-SS WATER PERMIT	-14,851.78	0.00	1,351.02	-16,202.80
D	EFERRED RATE CASE COSTS				
87-03-1	DEF RATE CASE EXPENSE-SSW	0.00	0.00	0.00	0.00
87-03-2	AMORT DEF RATE CASE EXP	0.00	0.00	0.00	0.00
· · · DE	FERRED WATER MGMT COSTS				
87-03-5	DEFERRED WATER PERMIT	431,854.24	0.00	0.00	431,854.2
· · · D	EFERRED RATE CASE COSTS				
87-04-0	DEF LIMITED PROCEEDING-2006	621,181.76	1,943.00	0.00	623,124.70
87-04-2	DEF LIMITED PRODNG-ANION	260,885.89	2,116.89	0.00	263,002.7
87-04-4	SHOW CAUSE-ANION EXCHING	29,261.18	0.00	0.00	29,261.18

Date: 01/22/09 at 9:12 AM

Aloha Utilities, Inc. General Ledger Detail Report

From January 01, 2006 to November 30, 2008

For Account 187-04-2 Through 187-04-2

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit Amount	Net Change
Account: 187-	-04-2 - DEF L	IMITED PRCDNG-ANION EXCHNG 2006	<u></u>				
07/31/2006	AP		003444	003773	910.00	0.00	
09/30/2006	AP		003502	003835	274.00	0.00	
10/31/2006	AP		003553	003892	1,638.00	0.00	
11/30/2006	AP		003589	003928	9,932.00	0.00	
12/31/2006	AP		003641	003985	3,699.50	0.00	
12/31/2006	AP		003678	004024	2,222.47	0.00	
05/31/2007	GL	RLCT ROSE01/07#34686 ANION LMTD PRC	003933	004295	7,947.50	0.00	
05/31/2007	GL	RLCT ROSE02/07#34956 ANION LMTD PRC	003933	004295	2,469.88	0.00	
05/31/2007	GL	RLCT ROSE03/07#35209 ANION LMTD PRC	003933	004295	1,558.50	0.00	
05/31/2007	GL	RLCT ROSE04/07#35293 ANION LMTD PRC	003 93 3	004295	13,997.03	0.00	
09/30/2007	GL	RLCT ROSE07/07#36003-ANION LTD PRCD	004111	004487	15,343.26	0.00	
09/30/2007	GL	RLCT ROSE08/07#36205 ANION LTD PRCD	004111	004487	13,612.50	0.00	
09/30/2007	GL	RLCT ROSE09/07#36362 ANION LTD PRCD	004111	004487	10,312.50	0.00	
10/31/2007	AP		004147	004533	18,043.63	0.00	
11/30/2007	AP		004188	004573	12,708.67	0.00	
12/31/2007	AP		004249	004635	15,326.73	0.00	
12/31/2007	GL	RLCT ROSE 05/07#35554 ANION LTD PRC	004268	004654	26,246.28	0.00	
12/31/2007	GL	RLCT ROSE 06/07#35749 ANION LTD PRC	004268	004654	25,971.97	0.00	
01/31/2008	AP		004310	004702	9,497.30	0.00	
02/29/2008	AP		004364	004758	17,023.00	0.00	
03/31/2008	AP		004415	004809	23,602.35	0.00	
04/30/2008	AP		004500	004901	21,125.00	0.00	
05/31/2008	AP		004529	004930	87.00	0.00	
08/31/2008	AP		004699	005114	5,390 82	0.00	
09/30/2008	AP		004748	005167	1,482 00	0.00	
10/31/2008	AP		004806	005228	464 00	0.00	
11/30/2008	AP		004834	005256	2,116 89	0.00	
			Ассоці	nt Total:	\$ 263,002 78	\$ 0.00	\$ 263,002.78
			Grand	Totals:	\$ 263,002.78	\$ 0.00	\$ 263,002.78

Page: 1 ·

Date: 01/22/09 at 9:11 AM

Aloha Utilities, Inc. General Ledger Detail Report

From January 01, 2005 to November 30, 2008

For Account 105-02-3 Through 105-02-3

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit Amount	Net Change
Account: 105	-02-3 - ANION	NEXCHANGE PRE-TREAT-SSW					
12/31/2005	AP		003038	003342	2,200.00	0.00	
12/31/2005	AP		003058	003365	4,034.43	0.00	
01/31/2006	AP		003103	003410	810.00	0.00	
02/24/2006	AP		003143	003453	307.63	0.00	
04/30/2006	AP		003230	003546	91.69	0.00	
05/09/2006	AP		003231	003547	143.28	0.00	
05/22/2006	AP		003257	003576	104.63	0.00	
05/31/2006	AP		003276	003595	1,351.56	0.00	
06/30/2006	AP		003337	003659	21.90	0.00	
06/30/2006	AP		003358	003682	3,554.39	0.00	
06/30/2006	GL.	1/06-6/06 AFUDC INT-ANION EXCHANGE	003396	003723	328.67	0.00	
07/31/2006	AP		003412	003739	2,970.00	0.00	
08/24/2006	AP		003445	003774	5,760.00	0.00	
08/31/2006	AP		003459	003788	4,228.44	0.00	
09/30/2006	AP		003502	003835	4,889.64	0.00	
09/30/2006	GL	07/06-09/06 AFUDC INT-ANION EXCHNGE	003530	003866	465.64	0.00	
09/30/2006	AP		003538	003874	1,700.00	0.00	
10/31/2006	AP		003553	003892	5,788.46	0.00	
11/30/2006	AP		003591	003930	1,997.50	0.00	
11/30/2006	AP		003595	003934	4,415.56	0.00	
12/31/2006	AP		003641	003985	2,970.00	0.00	
12/31/2006	AP		003667	004013	1,445.00	0.00	
12/31/2006	GL	RLCT WIP-ANION-AM SO VISA	003707	004056	128.88	0.00	
12/31/2006	AP		003713	004062	33,573.19	0.00	
12/31/2006	GL	ADJ2006 AFUDC INT-ANION EXCHANGE	003715	004064	1,854.00	0.00	
12/31/2006	GL	AJE-06 FYE 2006	003831	004187	39,460.00	0.00	
12/31/2006	GL	AJE-06 FYE 2006	003831	004187	164,371.00	0.00	
01/31/2007	AP		003679	004025	4,454.33	0.00	
01/31/2007	GL	01/07 ACCRUAL-C.SENGINEERING	003734	004083	3,350.00	0.00	
02/26/2007	AP		003711	004060	350.00	0.00	
02/28/2007	AP		003725	004074	877.50	0.00	
02/28/2007	GL	ACCRUE 02/07-C.SENGINEERING	003756	004108	3,350.00	0.00	
02/28/2007	AP		003763	004115	7,947.50	0.00	
03/31/2007	AP		003781	004133	2,469.88	0.00	
03/31/2007	GL	03/07 ACCRUAL-C.SENGIN	003809	004164	3,350.00	0.00	
03/31/2007	GL	1ST QTR'07 AFUDC INT-ANION EXCHANGE	003845	004201	2,170.73	0.00	
04/30/2007	AP		003851	004207	1,558.50	0.00	
04/30/2007	AP		003857	004213	2,932.84	0.00	
04/30/2007	AP		003879	004238	11,834.46	0.00	
04/30/2007	AP		003887	004246	13,997.03	0.00	
05/31/2007	AP		003903	004262	8,715.75	0.00	
05/31/2007	AP		003927	004289	26,246.28	0.00	

Date: 01/22/09 at 9:11 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2005 to November 30, 2008

For Account 105-02-3 Through 105-02-3

GL GL GL AP AP GL GL GL GL	RLCT ROSE01/07#34686 ANION LMTD PRC RLCT ROSE02/07#34956 ANION LMTD PRC RLCT ROSE03/07#35209 ANION LMTD PRC RLCT ROSE04/07#35293 ANION LMTD PRC RLCT ROSE04/07#35293 ANION LMTD PRC REV 01/07 ACCRUALS-C.SENGIN REV 02/07 ACCRUALS-C.SENGIN	003933 003933 003933 003933 003943 003980 003981	004295 004295 004295 004295 004305 004346	0.00 0.00 0.00 0.00 10,618.78	7,947.50 2,469.88 1,558.50 13,997.03	
GL AP AP GL GL GL	RLCT ROSE02/07#34956 ANION LMTD PRC RLCT ROSE03/07#35209 ANION LMTD PRC RLCT ROSE04/07#35293 ANION LMTD PRC REV 01/07 ACCRUALS-C.SENGIN	003933 003933 003943 003980	004295 004295 004305	0.00 0.00	1,558.50	
GL AP AP GL GL GL	LMTD PRC RLCT ROSE04/07#35293 ANION LMTD PRC REV 01/07 ACCRUALS-C.SENGIN	003933 003943 003980	004295 004305	0.00		
AP AP GL GL GL	RLCT ROSE04/07#35293 ANION LMTD PRC REV 01/07 ACCRUALS-C.SENGIN	003943 003980	004305		13,997.03	
AP GL GL GL		003980		10.618.78		
GL GL			004346		0.00	
GL GL		003981		25,971.97	0.00	
GL GL			004347	0.00	3,350.00	
GL	1101 101 110	003981	004347	0.00	3,350.00	
	REV 03/07 ACCRUALS-C.SENGIN	003981	004347	0.00	3,350.00	
OL.	2ndQtr'07 AFUDC INT-ANION EXCHANGE	003982	004348	11,687.49	0.00	
AP		003983	004349	429.30	0.00	
AP						
AP						
				· ·		
	3rdOtr'07 AELIDO INT-ANION					
	EXCHANGE					
GL	RLCT ROSE07/07#36003-ANION LTD PRCD	004111	004487	0.00	15,343.26	
GL	RLCT ROSE08/07#36205 ANION LTD PRCD	004111	004487	0.00	13,612.50	
GL	RLCT ROSE09/07#36362 ANION LTD PRCD	004111	004487	0.00	10,312.50	
AP		004125	004502	10,900.37	0.00	
AP		004147	004533	7,766.76	0.00	
AP		004167	004552	7,920.92	0.00	
AP		004214	004600	10,965.37	0.00	
AP		004249	004635	868.50	0.00	
AP		004253	004639	346.00		
AP		004257	004643			
GL	RLCT ROSE 05/07#35554 ANION LTD PRC	004268	004654	0.00	26,246.28	
GL	RLCT ROSE 06/07#35749 ANION LTD PRC	004268	004654	0.00	25,971.97	
GL	4THQTR'07AFUDC INT-ANION EXCHANGE	004269	004655	7,900.59	0.00	
AP		004265	004651	3.332.60	0.00	
AP						
AP		004304				
AP						
	AP APP APP APP GL GL APP APP GL APP APP APP	AP A	AP 003983 AP 003991 AP 004020 AP 004021 AP 004021 AP 004033 AP 004062 AP 004077 AP 004101 GL 3rdQtr'07-AFUDC INT-ANION 004101 EXCHANGE GL RLCT ROSE07/07#36003-ANION LTD 004111 PRCD GL RLCT ROSE08/07#36205 ANION LTD 004111 PRCD GL RLCT ROSE09/07#36362 ANION LTD 004111 PRCD AP 004125 AP 004167 AP 004263 AP 004253 AP 004253 AP 004253 AP 004256 GL RLCT ROSE 05/07#35749 ANION LTD 004268 PRC GL RLCT ROSE 06/07#35749 ANION LTD 004268 PRC GL ATHQTR'07AFUDC INT-ANION 004269 EXCHANGE AP 004277 AP 004304	AP	AP 003983 004349 429.30 AP 003991 004357 31,455.33 AP 004020 004389 15,343.26 AP 004021 004390 600.00 AP 004033 004402 6,891.64 AP 004033 004402 6,891.64 AP 004067 004435 17,407.50 AP 004101 004476 10,312.50 GL 3rdQtr'07-AFUDC INT-ANION 004110 004486 9,403.11 EXCHANGE GL RLCT ROSE08/07#36205 ANION LTD 004111 004487 0.00 PRCD GL RLCT ROSE09/07#36362 ANION LTD 004111 004487 0.00 PRCD GL RLCT ROSE09/07#36362 ANION LTD 004111 004487 0.00 PRCD AP 004147 004533 7,766.76 AP 004147 004533 7,766.76 AP 004167 004552 7,920.92 AP 004167 004552 7,920.92 AP 004249 004635 866.50 AP 004257 004643 1,063.90 GL RLCT ROSE 05/07#35554 ANION LTD 004268 004654 0.00 PRC GL RLCT ROSE 06/07#35749 ANION LTD 004268 004655 7,900.59 EXCHANGE AP 004265 004651 3,332.60 AP 004277 004669 850.00	AP 003983 004349 429.30 0.00 AP 003991 004357 31,455.33 0.00 AP 004020 004389 15,343.26 0.00 AP 004021 004390 600.00 0.00 AP 004021 004390 600.00 0.00 AP 004021 004390 600.00 0.00 AP 004022 004435 17,407.50 0.00 AP 004062 004435 17,407.50 0.00 AP 004062 004435 17,407.50 0.00 AP 004077 004450 6,272.62 0.00 AP 004101 004476 10,312.50 0.00 BEXCHANGE GL RICT ROSE07/07#36003-ANION LTD 004111 004487 0.00 15,343.26 PRCD GL RICT ROSE08/07#36205 ANION LTD 004111 004487 0.00 13,612.50 PRCD GL RICT ROSE09/07#36362 ANION LTD 004111 004487 0.00 13,612.50 PRCD AP 004125 004502 10,900.37 0.00 AP 004147 004533 7,756.76 0.00 AP 004147 004533 7,756.76 0.00 AP 004147 004533 7,756.76 0.00 AP 004147 004535 866.50 0.00 AP 004249 004655 866.50 0.00 AP 00425 004633 1,663.90 0.00 AP 00425 004635 866.50 0.00 AP 00426 004636 004654 0.00 25,971.97 PRC GL RLCT ROSE 05/07#35554 ANION LTD 004268 004654 0.00 25,971.97 PRC GL ATHORTYO7AFUDC INT-ANION 004268 004655 7,900.59 0.00 EXCHANGE

Page: 3 -

Date: 01/22/09 at 9:11 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2005 to November 30, 2008

For Account 105-02-3 Through 105-02-3

Tran Date	Source	Transaction Description	Batch No	Trans No	D	ebit Amount	Cr	edit Amount	 Net Change
02/29/2008	AP		004346	004741		6,685.51		0.00	
03/31/2008	AP		004377	004771		5,045.87		0.00	
03/31/2008	AP		004385	004779		1,446.55		0.00	
03/31/2008	GL	1stQtr'08-AFUDC Int-ANION EXCHANGE	004458	004856		10,168.89		0.00	
04/30/2008	AP		004427	004821		617.50		0.00	
06/30/2008	GL	2ndQtr'08 AFUDCInt-Anion Exchange	004590	004998		10,636.73		0.00	
09/30/2008	AP		004710	005125		1,650.00		0.00	
09/30/2008	AP		004744	005163		509.00		0.00	
09/30/2008	GL	3rd Qtr AFUDC Int'08 ANION EXCHANGE	004745	005164		10,910.97		0.00	
			Accour	nt Total:	\$	635,564.82	\$	127,509.42	\$ 508,055.40
			Grand	i Totals:	\$	635,564.82	\$	127,509.42	\$ 508,055.40

Pagë: 1

Date: 01/22/09 at 9:12 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2006 to November 30, 2008

For Account 105-02-4 Through 105-02-4

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit Amount	Net Change
Account: 105	-02-4 - PURC	HASED WATER TIE-IN-SSW					
12/19/2006	AP		003645	003989	4,924,571.10	0.00	
12/31/2006	AP		003641	003985	74.25	0.00	
12/31/2006	AP		003667	004013	1,542.50	0.00	
12/31/2006	AP		003713	004062	6,450.00	0.00	
12/31/2006	GL	2006 AFUDC INT-PURCH \$5-W TIE-IN	003715	004064	18,249.72	0.00	
01/31/2007	GL	01/07 ACCRUAL-C.SENGINEERING	003734	004083	645.00	0.00	
02/28/2007	GL	ACCRUE 02/07-C,S,-ENGINEERING	003756	004108	645.00	0.00	
03/31/2007	GL	03/07 ACCRUAL-C.SENGIN	003809	004164	645.00	0.00	
03/31/2007	GL	1ST QTR'07 AFUDC INT-WATER TIE-IN	003845	004201	65,602.80	0.00	
04/30/2007	AP		003879	004238	506.70	0.00	
05/31/2007	AP		003903	004262	2,660.00	0.00	
05/31/2007	GL	05/07 ACCRUALS-C.SENGINEERING	003931	004293	506.70	0.00	
06/30/2007	GL	REV 01/07 ACCRUALS-C.S. ENGIN	003981	004347	0.00	645.00	
06/30/2007	GL	REV 02/07 ACCRUALS-C.S. ENGIN	003981	004347	0.00	645.00	
06/30/2007	GL	REV 03/07 ACCRUALS-C.S. ENGIN	003981	004347	0.00	645.00	
06/30/2007	GL	2ndQtr'07 AFUDC INT-SS PURCH WTR TI	003982	004348	79,892.88	0.00	
06/30/2007	AP		003983	004349	955.80	0.00	
09/30/2007	GL	3rdQt/07-AFUDCINT-PURCH SSW TIE-IN	004110	004486	81,187.58	0.00	
10/10/2007	AP		004084	004456	5,000.00	0.00	
10/18/2007	AP		004104	004479	500.00	0.00	
12/31/2007	AP		004253	004639	1,520.00	0.00	
12/31/2007	AP		004257	004643	17,658.40	0.00	
12/31/2007	GL	REV 5/07 ACCRUAL-C.S. ENGINEERING	004267	004653	0.00	506.70	
12/31/2007	GL	4THQTR'07AFUDC INT-PURCH SSW TIE-IN	004269	004655	96,705.38	0.00	
02/29/2008	AP		004346	004741	4,500.00	0.00	
03/31/2008	AP		004383	004777	4,060.00	0.00	
03/31/2008	GL	1stQtr'08-AFUDC Int-PURCH WTR TIEIN	004458	004856	84,458.00	0.00	
04/30/2008	AP		004524	004925	12,500.00	0.00	
05/31/2008	AP		004501	004902	2,465.00	0.00	
05/31/2008	GL	05/20/08 C/R-DEP PRMT RFND-INTRCNCT	004536	004940	0.00	3,000.00	
06/30/2008	GL	VOID CK#9550-#1652 DEP	004570	004978	0.00	500.00	
06/30/2008	GL	2ndQtr'08 AFUDCInt-Purch Wtr Tie-in	004590	004998	86,186.74	0.00	
09/30/2008	AP		004744	005163	13,606.80	0.00	
09/30/2008	GL	3rdQtrAFUDC Int'08 PURCH WTR TIE-IN	004745	005164	87,900.53	0.00	
09/30/2008	GL	3rdQt/08AFUDC INT-PURCH WTR TIE-IN	004746	005165	0.00	87,900.53	
09/30/2008	GL	3rdQtr'08AFUDC INT-PURCH WTR TIE-IN	004746	005165	87,828.61	0.00	

Pagé: 2

Date: 01/22/09 at 9:12 AM

Aloha Utilities, Inc. General Ledger Detail Report

From January 01, 2006 to November 30, 2008

For Account 105-02-4 Through 105-02-4

Tran Date	Source	Transaction Description	Batch No	Trans No	 Debit Amount	Cre	edit Amount	 Net Change
			Account	t Total:	\$ 5,689,024.49	\$	93,842.23	\$ 5,595,182.26
			Grand '	Totals:	\$ 5,689,024.49	\$	93,842.23	\$ 5,595,182.26

Date: 01/21/09 at 3:10 PM

Aloha Utilities, Inc. General Ledger Detail Report For November 2008

For Account 105-02-3 Through 105-02-3

Account Number	Account Descrip	tion									
Tran Date Src	Transaction Description	Batch	Tran No	Debit	Amount	Credit	Amount	Net	Change	Enc	ling Balance
105-02-3	ANION EXCHANG	GE PRE-TRE/	AT-SSW								
	** No activity for this account *	•									
Account Total:	Beginning Balance:	\$ 508,05	55.40	\$	0.00	\$	0.00	\$	0.00	\$	508,055.40
	Grand Totals:	\$ 508,05	55.40	\$	0.00	\$	0.00	\$	0.00	\$	508,055.40

Page: 1 -

Date: 01/22/09 at 9:11 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2005 to November 30, 2008

For Account 105-02-3 Through 105-02-3

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit Amount	Net Change
Account: 105	-02-3 - ANION	EXCHANGE PRE-TREAT-SSW					
12/31/2005	AP		003038	003342	2,200.00	0.00	
12/31/2005	AP		003058	003365	4,034.43	0.00	
01/31/2006	AP		003103	003410	810.00	0.00	
02/24/2006	AP		003143	003453	307.63	0.00	
04/30/2006	AP		003230	003546	91.69	0.00	
05/09/2006	AP		003231	003547	143.28	0.00	
05/22/2006	AP		003257	003576	104.63	0.00	
05/31/2006	AP		003276	003595	1,351.56	0.00	
06/30/2006	AP		003337	003659	21.90	0.00	
06/30/2006	AP		003358	003682	3,554.39	0.00	
06/30/2006	GL	1/06-6/06 AFUDC INT-ANION EXCHANGE	003396	003723	328.67	0.00	
07/31/2006	AP		003412	003739	2,970.00	0.00	
08/24/2006	AP		003445	003774	5,760.00	0.00	
08/31/2006	AP		003459	003788	4,228.44	0.00	
09/30/2006	AP		003502	003835	4,889.64	0.00	
09/30/2006	GL	07/06-09/06 AFUDC INT-ANION EXCHNGE	003530	003866	465.64	0.00	
09/30/2006	AP		003538	003874	1,700.00	0.00	
10/31/2006	AP		003553	003892	5,788.46	0.00	
11/30/2006	AP		003591	003930	1,997.50	0.00	
11/30/2006	AP		003595	003934	4,415.56	0.00	
12/31/2006	AP		003641	003985	2,970.00	0.00	
12/31/2006	AP		003667	004013	1,445.00	0.00	
12/31/2006	GL	RLCT WIP-ANION-AM SO VISA	003707	004056	128.88	0.00	
12/31/2006	AP		003713	004062	33,573.19	0.00	
12/31/2006	GL	ADJ2006 AFUDC INT-ANION EXCHANGE	003715	004064	1,854.00	0.00	
12/31/2006	GL	AJE-06 FYE 2006	003831	004187	39,460.00	0.00	
12/31/2006	GL	AJE-06 FYE 2006	003831	004187	164,371.00	0.00	
01/31/2007	AP		003679	004025	4,454.33	0.00	
01/31/2007	GL	01/07 ACCRUAL-C.SENGINEERING	003734	004083	3,350.00	0.00	
02/26/2007	AP		003711	004060	350.00	0.00	
02/28/2007	AP		003725	004074	877.50	0.00	
02/28/2007	GL	ACCRUE 02/07-C.SENGINEERING	003756	004108	3,350.00	0.00	
02/28/2007	ΑP		003763	004115	7,947.50	0.00	
03/31/2007	AP		003781	004133	2,469.88	0.00	
03/31/2007	GL	03/07 ACCRUAL-C.SENGIN	003809	004164	3,350.00	0.00	
03/31/2007	GL	1ST QTR'07 AFUDC INT-ANION EXCHANGE	003845	004201	2,170.73	0.00	
04/30/2007	AP		003851	004207	1,558.50	0.00	
04/30/2007	AP		003857	004213	2,932.84	0.00	
04/30/2007	AP		003879	004238	11,834.46	0.00	
04/30/2007	AP		003887	004246	13,997.03	0.00	
05/31/2007	AP		003903	004262	8,715.75	0.00	
05/31/2007	AP		003927	004289	26,246.28	0.00	

Date: 01/22/09 at 9:11 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2005 to November 30, 2008

For Account 105-02-3 Through 105-02-3

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit Amount	Net Change
05/31/2007	GL	RLCT ROSE01/07#34686 ANION LMTD PRC	003933	004295	0.00	7,947.50	
05/31/2007	GL	RLCT ROSE02/07#34956 ANION LMTD PRC	003933	004295	0.00	2,469.88	
05/31/2007	GL	RLCT ROSE03/07#35209 ANION LMTD PRC	003933	004295	0.00	1,558.50	
05/31/2007	GL	RLCT ROSE04/07#35293 ANION LMTD PRC	003933	004295	0.00	13,997.03	
06/30/2007	AP		003943	004305	10,618.78	0.00	ė.
06/30/2007	AP		003980	004346	25,971.97	0.00	
06/30/2007	GL	REV 01/07 ACCRUALS-C.SENGIN	003981	004347	0.00	3,350.00	
06/30/2007	GL	REV 02/07 ACCRUALS-C.SENGIN	003981	004347	0.00	3,350.00	
06/30/2007	GL	REV 03/07 ACCRUALS-C.SENGIN	003981	004347	0.00	3,350.00	
06/30/2007	GL	2ndQtr'07 AFUDC INT-ANION EXCHANGE	003982	004348	11,687.49	0.00	
06/30/2007	AP		003983	004349	429.30	0.00	
07/31/2007	AP		003991	004357	31,455.33	0.00	
07/31/2007	AP		004020	004389	15,343.26	0.00	
08/23/2007	AP		004021	004390	600.00	0.00	
08/31/2007	AP		004033	004402	6,891.64	0.00	
08/31/2007	AP		004062	004435	17,407.50	0.00	
09/30/2007	AP		004077	004450	6,272.62	0.00	
09/30/2007	AP		004101	004476	10,312.50	0.00	
09/30/2007	GL	3rdQtr'07-AFUDC INT-ANION EXCHANGE	004110	004486	9,403.11	0.00	
09/30/2007	GL	RLCT ROSE07/07#36003-ANION LTD PRCD	004111	004487	0.00	15,343.26	
09/30/2007	GL	RLCT ROSE08/07#36205 ANION LTD PRCD	004111	004487	0.00	13,612.50	
09/30/2007	GL	RLCT ROSE09/07#36362 ANION LTD PRCD	004111	004487	0.00	10,312.50	
10/31/2007	AP		004125	004502	10,900.37	0.00	
10/31/2007	AP		004147	004533	7,766.76	0.00	
11/30/2007	AP		004167	004552	7,920.92	0.00	
12/31/2007	AP		004214	004600	10,965.37	0.00	
12/31/2007	AP		004249	004635	868.50	0,00	
12/31/2007	AP		004253	004639	346.00	0.00	
12/31/2007	AP		004257	004643	1,063.90	0.00	
12/31/2007	GL	RLCT ROSE 05/07#35554 ANION LTD PRC	004268	004654	0.00	26,246.28	
12/31/2007	GL	RLCT ROSE 06/07#35749 ANION LTD PRC	004268	004654	0.00	25,971.97	
12/31/2007	GL	4THQTR'07AFUDC INT-ANION EXCHANGE	004269	004655	7,900.59	0.00	
01/31/2008	AP		004265	004651	3,332.60	0.00	
01/31/2008	AP		004277	004669	850.00	0.00	
01/31/2008	AP		004304	004696	4,255.00	0.00	
02/29/2008	AP		004323	004715	2,760.00	0.00	

Page: 3 -

Date: 01/22/09 at 9:11 AM

Aloha Utilities, Inc.

General Lødger Detail Report

From January 01, 2005 to November 30, 2008

For Account 105-02-3 Through 105-02-3

Tran Date	Source	Transaction Description	Batch No	Trans No	D	ebit Amount	Cr	redit Amount	****	Net Change
02/29/2008	AP		004346	004741		6,685.51		0.00		
03/31/2008	AP		004377	004771		5,045.87		0.00		
03/31/2008	AP		004385	004779		1,446.55		0.00		
03/31/2008	GL	1stQtr'08-AFUDC Int-ANION EXCHANGE	004458	004856		10,168.89		0.00		
04/30/2008	AP		004427	004821		617.50		0.00		
06/30/2008	GL	2ndQtr'08 AFUDCInt-Anion Exchange	004590	004998		10,636.73		0.00		
09/30/2008	AP		004710	005125		1,650.00		0.00		
09/30/2008	AP		004744	005163		509.00		0.00		
09/30/2008	G L	3rd Qtr AFUDC Int'08 ANION EXCHANGE	004745	005164		10,910.97		0.00		
			Accou	nt Total:	\$	635,564.82	\$	127,509.42	\$	508,055.40
			Grand	Totals:	\$	635,564.82	\$	127,509.42	\$	508,055,40

Aloha Utilities, Inc. Trial Balance November 2008

105-00-6 OPERATIONS BLDGSSWWTP 38,848.22 0.00 0.00 38,848.22 105-02-3 ANION EXCHANGE 508,055.40 0.00 0.00 509,055.40 105-02-4 PURCHASED WATER TIE-IN-SSW 5.585,182.26 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE-IN-SSW 5.595,182.26 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE-IN-SSW 5.595,182.26 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE-IN-SSW 5.595,182.26 0.00 0.00 3.3,913.24 -1.051,281.57 109-01-7 ACCUMULATED DEPRECIATION -1.057,366.33 0.00 3.913.24 -1.051,281.57 109-01-2 ACCUM DEP UTILITY PLANT IN -1.231,393.54 0.00 3.512.09 -1.224,905.63 106-01-3 ACCUM DEP UTILITY PLANT IN -1.202,130.36 0.00 48,191.83 -5.428,953.77 109-01-3 ACCUM DEP UTILITY PLANT IN -1.202,130.36 0.00 108,918.01 -1.21,910,48.37 109-01-4 ACCUM DEP UTILITY PLANT IN -1.202,130.36 0.00 108,918.01 -1.21,910,48.37 119-02-0 CASH IN BANK - REGIONS BANK S91,112.63 10,036,555.71 1,196,603.34 -101,935.00 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 0.00 373,401.41 0.00 0.00 0.00 373,401.41 0.00 0.00 0.00 1,773.89 132-00-2 DEBT SRVC RSRV FUND-BK OF OK 3.382,380.63 17,096.35 0.00 3.399,465.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 3.382,380.63 17,096.35 0.00 3.399,465.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 475.07 115,793.93 0.00 116,292.00 132-00-4 SINKING FUND PRINC-BK OF OK 1.233,522.17 294,471.08 1,229,022.50 209,971.75 132-00-6 REVENUE FUND-BK OF OK 1.233,522.17 294,471.08 1,229,022.50 209,971.75 132-00-6 REVENUE FUND-BK OF OK 1.233,522.17 294,471.08 1,229,022.50 209,971.75 132-00-6 REVENUE FUND-BK OF OK 1.233,522.17 294,471.08 1,229,022.50 209,971.75 132-00-6 REVENUE FUND-BK OF OK 1.200.00 0.00 0.00 0.00 0.00 0.00 0.00	Account Number	Account Description	Beginning Balance	Debits	Credits	Ending Balance
105-00-5 CAPACITY UPGRADE-SSWMTP 7,902.57 0.00 0.00 7,902.57 105-00-6 OPERATIONS BLDGSSWMTP 38,848.22 0.00 0.00 38,848.52 105-00-4 0PERATIONS BLDGSSWMTP 38,848.22 0.00 0.00 38,848.52 105-00-4 PURCHASED WATER TIE-IN-SSW 5,958,152.26 0.00 0.00 5.595,152.26 105-00-4 PURCHASED WATER TIE-IN-SSW 5,958,152.26 0.00 0.00 5.595,152.26 105-00-4 PURCHASED WATER TIE-IN-SSW 5,958,152.26 0.00 0.00 3.913.24 -1.061.281.57 105-01-1 ACCUMULATED DEPRECIATION 1-1,057,366.33 0.00 3.913.24 -1.061.281.57 105-01-1 ACCUM DEP UTILITY PLANT IN 1-1,057,366.33 0.00 3.913.24 -1.061.281.57 105-01-3 ACCUM DEP UTILITY PLANT IN 1-1,057,366.33 0.00 3.913.24 -1.061.281.57 105-01-3 ACCUM DEP UTILITY PLANT IN 1-1,059,360.762.14 0.00 48,191.63 -5,428,953.77 108-01-3 ACCUM DEP UTILITY PLANT IN 1-12,092,130.36 0.00 108,918.01 1-12,191,048.37 105-01-3 ACCUM DEP UTILITY PLANT IN 1-12,092,130.36 0.00 108,918.01 1-12,191,048.37 105-01-3 ACCUM DEP UTILITY PLANT IN 1-12,092,130.36 0.00 108,918.01 1-12,191,048.37 105-01-3 ACCUM DEP UTILITY PLANT IN 1-12,092,130.36 0.00 108,918.01 1-12,191,048.37 105-01-3 ACCUM DEP UTILITY PLANT IN 1-12,092,130.36 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 0.00 0.00 1,773.89 132.00 1 ID,000 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ASSETS AND OTHE	ER DEBITS				
105-02-6 OPERATIONS BLDGSSWWTP 38,848.22 0.00 0.00 38,848.22 105-02-3 ANION EXCHANGE 508,055.40 0.00 0.00 508,055.40 105-02-4 PURCHASED WATER TIE:IN-SSW 5.58,182.26 0.00 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE:IN-SSW 5.595,182.26 0.00 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE:IN-SSW 5.595,182.26 0.00 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE:IN-SSW 5.595,182.26 0.00 0.00 0.00 5.595,182.26 105-02-4 PURCHASED WATER TIE:IN-SSW 5.595,182.26 0.00 0.00 0.00 3.191.20 1.224,905.63 108-01-3 ACCUM DEP UTILITY PLANT IN -1.231,393.54 0.00 3.191.20 1.224,905.63 108-01-3 ACCUM DEP UTILITY PLANT IN -12.082,130.36 0.00 108,918.01 -12.191,048.37 108-01-3 ACCUM DEP UTILITY PLANT IN -12.082,130.36 0.00 108,918.01 1.21.191,048.37 108-01-3 ACCUM DEP UTILITY PLANT IN -12.082,130.36 0.00 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 0.00 373,401.41 0.00 0.00 0.00 373,401.41 0.00 0.00 0.00 0.00 0.77,73.89 0.00 0.00 0.77,73.89 0.00 0.00 0.00 0.00 0.00 0.77,73.89 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	(CONST WORK IN PROGRESS				
105-02-3	105-00-5	CAPACITY UPGRADE-SSWWTP	7,902.57	0.00	0.00	7,902.57
105-02-4 PURCHASED WATER TIE-IN-SSW 5,595,182.28 0.00 0.00 5,595,182.26 10.00 10.00 5,595,182.26 10.00 10.00 5,595,182.26 10.00 10.00 5,595,182.26 10.00 10.00 5,595,182.26 10.00 10.00 5,595,182.26 10.00 1	105-00-6	OPERATIONS BLDGSSWWTP	38,848.22	0.00	0.00	38,848.22
ACCUMULATED DEPRECIATION 108-01-1 ACCUM DEP UTILITY PLANT IN -1,057,358.33 0.00 3,913.24 -1,061,281.57 109-01-2 ACCUM DEP UTILITY PLANT IN -1,231,393.54 0.00 3,512.09 -1,234,905.63 108-01-3 ACCUM DEP UTILITY PLANT IN -5,380,762.14 0.00 48,191.63 -5,428,955.77 109-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 109-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 109-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 131-02-0 CASH IN BANK - REGIONS BANK 58,112.63 1,035,555.71 1,196,663.34 -101,935.00 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 0.00 0.00 1,773.89 132-00-1 CONST FUNDS-BOF OK LAPOMA 1,773.87 0.02 0.00 1,773.89 132-00-1 CONST FUNDS-BOF OK KALPOMA 1,773.87 0.02 0.00 1,773.89 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 3,382,360.63 17,096.35 0.00 3,399,456.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862,58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,799.33 0.00 116,299.00 132-00-5 SINKING FUND BK OF OK 475.07 115,799.33 0.00 116,299.00 132-00-5 SINKING FUND BK OF OKLA 2006 15,049,370.12 139.68 0.00 15,049,509.78 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.68 0.00 15,049,509.78 133-01-1 DEPOSIT CHL CYL 1,500.00 0.00 0.00 0.00 15,000.00 133-01-2 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 0.00 150.00 133-01-2 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 0.00 150.00 133-01-2 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 0.00 0.00 150.00 133-01-2 DEPOSIT PROGRESS ENERGY 1,000.00 0.00	105-02-3	ANION EXCHANGE	508,055.40	0.00	0.00	508,055.40
108-01-1 ACCUM DEP UTILITY PLANT IN -1,057,368.33 0.00 3,913.24 -1,061,281.57 108-01-2 ACCUM DEP UTILITY PLANT IN -1,231,393.54 0.00 3,512.09 -1,234,905.63 108-01-3 ACCUM DEP UTILITY PLANT IN -12,380,762.14 0.00 48,191.63 5-5,488,953.77 109-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 109-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 131-02-0 CASH IN BANK - REGIONS BANK 58,112.63 1,035,555.71 1,196,660.34 -101,935.00 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 373,401.41 0.00 0.00 373,401.41 132-00-1 CONST FUNDS-BK OF OKLA 2004 1,773.87 0.02 0.00 1,773.89 132-00-1 CONST FUNDS-BK OF OKLA 2004 1,773.87 0.02 0.00 1,773.89 132-00-2 DEBT SRVC RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,299.00 116,299.00 132-00-5 SINKING FUND BK OF OK 1,233,531.7 204,471.08 1,229,022.50 208,871.75 132-00-6 REVENUE FUND-BK OF OK 1,233,531.7 204,471.08 1,229,022.50 208,871.75 132-00-6 REVENUE FUND-BK OF OK 1,233,531.7 204,471.08 1,229,022.50 208,871.75 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 0.01 130.30 133-301-0 DEPOSIT CHL CYL 1,500.00 0.00 0.00 0.00 1,500.00 133-301-1 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 0.00 150.00 133-301-2 DEPOSIT FASCO CTY 350.00 0.00 0.00 0.00 0.00 150.00 133-301-2 DEPOSIT-PASCO CTY 350.00 0.00 0.00 0.00 0.00 0.00 150.00 133-301-3 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 0.00 0.00 0.00 130-00 134-00-1 PETTY CASH 20.00 0.00 0.00 0.00 0.00 0.00 0.00 130-00 130-00-1 PETTY CASH 20.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	105-02-4	PURCHASED WATER TIE-IN-SSW	5,595,182.26	0.00	0.00	5,595,182.26
108-01-2 ACCUM DEP UTILITY PLANT IN -1.231,393.54 0.00 3,512.09 -1.234,905.63 108-01-3 ACCUM DEP UTILITY PLANT IN -5,380,762.14 0.00 48,191.63 5,428,953.77 108-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 -1.246.90	A	CCUMULATED DEPRECIATION				
108-01-3 ACCUM DEP UTILITY PLANT IN -5,380,782.14 0.00 48,191.63 -5,428,953.77 108-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 108-01-4 ACCUM DEP UTILITY PLANT IN -12,082,130.36 0.00 108,918.01 -12,191,048.37 131-02-0 CASH IN BANK - REGIONS BANK 58,112.63 1,036,555.71 1,196,603.34 -101,935.00 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 0.00 373,401.41 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 0.00 373,401.41 132-00-1 CONST FUNDS-BK OF OKLA 2004 1,773.87 0.02 0.00 1,773.89 132-00-1 CONST FUNDS-BK OF OKLA 2004 1,773.87 0.02 0.00 1,773.89 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 33,82,380.63 17,096.35 0.00 33,394.56.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,289.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0K 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	108-01-1	ACCUM DEP UTILITY PLANT IN	-1,057,368.33	0.00	3,913.24	-1,061,281.57
108-01-4 ACCUM DEP UTILITY PLANT IN	108-01-2	ACCUM DEP UTILITY PLANT IN	-1,231,393.54	0.00	3,512.09	-1,234,905.63
CASH IN BANK 131-02-0 CASH IN BANK - REGIONS BANK S8,112.63 1,036,555.71 1,196,603.34 -101,935.00 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0,00 0,00 373,401.41 CASH RESERVE FUNDS-BANK OF OKLAHOMA 122-00-1 CONST FUNDS-BK OF OKLA 2004 1,773.87 0,02 0,00 1,773.89 132-00-2 DEBT SRYC RSRY FUND-BK OF OK 3,382,380.63 17,096.35 0,00 3,399,456.98 132-00-3 LIQUIDITY RSRY FUND-BK OF OK 305,859.74 2,84 0,00 305,862,58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793,93 0,00 116,299,00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0,00 0,59 0,58 0,01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 OTHER SPECIAL DEPOSITS 133-00-9 DEPOSIT CHL CYL 1,500.00 0,00 0,00 1,500.00 133-01-1 DEPOSIT CYL PINELLAS PASCO 150.00 0,00 0,00 0,00 1,500.00 133-01-2 DEPOSIT PROGRESS ENERGY 1,000.00 0,00 0,00 0,00 0,00 0,00 0,00	108-01-3	ACCUM DEP UTILITY PLANT IN	-5,380,762.14	0.00	48,191.63	-5,428,953.77
131-02-0 CASH IN BANK - REGIONS BANK \$8,112.63 1,036,555.71 1,196,603.34 -101,935.00 131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 373,401.41 132-00-1 CONST FUNDS-BANK OF OKLA 2004 1,773.87 0.02 0.00 1,773.89 132-00-2 DEBT SRVC RSRV FUND-BK OF OK 3,382,880.63 17,096.35 0.00 3,399,456.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,852.85 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 475.07 115,793.93 0.00 116,259.00 132-00-5 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,259.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	108-01-4	ACCUM DEP UTILITY PLANT IN	-12,082,130.36	0.00	108,918.01	-12,191,048.37
131-02-9 CASH IN BANK - REGIONS ESCRW 373,401.41 0.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 373,401.41 10.00 0.00 0.00 373,401.41 10.00 0.00 0.00 1,773.89 132-00-1 CONST FUNDS-BK OF OK 3,382,360.63 17,096.35 0.00 3,399,456.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,269.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 0.01 132-00-7 DEPOSIT CHL CYL 1,500.00 0.00 0.00 0.00 15,049,509.78 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		CASH IN BANK				
CASH RESERVE FUNDS-BANK OF OKLAHOMA	131-02-0	CASH IN BANK - REGIONS BANK	58,112.63	1,036,555.71	1,196,603.34	-101,935.00
132-00-1 CONST FUNDS-BK OF OKLA 2004 1,773.87 0.02 0.00 1,773.89 132-00-2 DEBT SRVC RSRV FUND-BK OF OK 3,382,360.63 17,096.35 0.00 3,399,456.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,269.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF OK 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	131-02-9	CASH IN BANK - REGIONS ESCRW	373,401.41	0.00	0.00	373,401.41
132-00-2 DEBT SRVC RSRV FUND-BK OF OK 3,382,360.63 17,096.35 0.00 3,399,456.98 132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,269.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	CASH RE	ESERVE FUNDS-BANK OF OKLAHOMA				
132-00-3 LIQUIDITY RSRV FUND-BK OF OK 305,859.74 2.84 0.00 305,862.58 132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,269.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	132-00-1	CONST FUNDS-BK OF OKLA 2004	1,773.87	0.02	0.00	1,773.89
132-00-4 SINKING FUND PRINC-BK OF OK 475.07 115,793.93 0.00 116,269.00 132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	132-00-2	DEBT SRVC RSRV FUND-BK OF OK	3,382,360.63	17,096.35	0.00	3,399,456.98
132-00-5 SINKING FUND INT-BK OF OK 1,233,523.17 204,471.08 1,229,022.50 208,971.75 132-00-6 REVENUE FUND-BK OF 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	132-00-3	LIQUIDITY RSRV FUND-BK OF OK	305,859.74	2.84	0.00	305,862.58
132-00-6 REVENUE FUND-BK OF 0.00 0.59 0.58 0.01 132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	132-00-4	SINKING FUND PRINC-BK OF OK	475.07	115,793.93	0.00	116,269.00
132-00-7 CONST FUNDS-BK OF OKLA 2006 15,049,370.12 139.66 0.00 15,049,509.78 OTHER SPECIAL DEPOSITS	132-00-5	SINKING FUND INT-BK OF OK	1,233,523.17	204,471.08	1,229,022.50	208,971.75
OTHER SPECIAL DEPOSITS	132-00-6	REVENUE FUND-BK OF	0.00	0.59	0.58	0.01
133-00-9 DEPOSIT CHL CYL 1,500.00 0.00 0.00 1,500.00 133-01-0 DEPOSIT CYL PINELLAS PASCO 150.00 0.00 0.00 150.00 133-01-1 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 1,000.00 133-01-2 DEPOSIT-PASCO CTY LANDFILL 150.00 0.00 0.00 0.00 150.00 133-01-3 DEPOSIT-PASCO CTY 350.00 0.00 0.00 0.00 350.00 INVESTMENTS & WORKING FUNDS 50.00 0.00 0.00 0.00 50.00 134-00-0 WORKING FUNDS 50.00 0.00 0.00 0.00 200.00 134-00-1 PETTY CASH 200.00 0.00 0.00 0.00 200.00 134-00-2 CHANGE FUND 200.00 0.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 0.00 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE 0.00 0.00 12,695.64 12,695.64 0.00	132-00-7	CONST FUNDS-BK OF OKLA 2006	15,049,370.12	139.66	0.00	15,049,509.78
133-01-0 DEPOSIT CYL PINELLAS PASCO 150.00 0.00 0.00 150.00 133-01-1 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 1,000.00 133-01-2 DEPOSIT-PASCO CTY LANDFILL 150.00 0.00 0.00 0.00 150.00 133-01-3 DEPOSIT-PASCO CTY 350.00 0.00 0.00 0.00 350.00 INVESTMENTS & WORKING FUNDS 50.00 0.00 0.00 0.00 50.00 134-00-1 PETTY CASH 200.00 0.00 0.00 0.00 200.00 134-00-2 CHANGE FUND 200.00 0.00 0.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 0.00 0.00 0.00 0.0		OTHER SPECIAL DEPOSITS				
133-01-1 DEPOSIT PROGRESS ENERGY 1,000.00 0.00 0.00 1,000.00 133-01-2 DEPOSIT-PASCO CTY LANDFILL 150.00 0.00 0.00 150.00 133-01-3 DEPOSIT-PASCO CTY 350.00 0.00 0.00 350.00	133-00-9	DEPOSIT CHL CYL	1,500.00	0.00	0.00	1,500.00
133-01-2 DEPOSIT-PASCO CTY LANDFILL 150.00 0.00 0.00 150.00 133-01-3 DEPOSIT-PASCO CTY 350.00 0.00 0.00 350.00	133-01-0	DEPOSIT CYL PINELLAS PASCO	150.00	0.00	0.00	150.00
133-01-3 DEPOSIT-PASCO CTY 350.00 0.00 0.00 350.00 INVESTMENTS & WORKING FUNDS 134-00-0 WORKING FUNDS 50.00 0.00 0.00 0.00 50.00 134-00-1 PETTY CASH 200.00 0.00 0.00 200.00 134-00-2 CHANGE FUND 200.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE	133-01-1	DEPOSIT PROGRESS ENERGY	1,000.00	0.00	0.00	1,000.00
INVESTMENTS & WORKING FUNDS 50.00 0.00 0.00 50.00 134-00-1 PETTY CASH 200.00 0.00 0.00 200.00 134-00-2 CHANGE FUND 200.00 0.00 0.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 0.02 0.00	133-01-2	DEPOSIT-PASCO CTY LANDFILL	150.00	0.00	0.00	150.00
134-00-0 WORKING FUNDS 50.00 0.00 0.00 50.00 134-00-1 PETTY CASH 200.00 0.00 0.00 200.00 134-00-2 CHANGE FUND 200.00 0.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE	133-01-3	DEPOSIT-PASCO CTY	350.00	0.00	0.00	350.00
134-00-1 PETTY CASH 200.00 0.00 0.00 200.00 134-00-2 CHANGE FUND 200.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 0.02 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE	INV	ESTMENTS & WORKING FUNDS				
134-00-2 CHANGE FUND 200.00 0.00 0.00 200.00 135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.00 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE	134-00-0	WORKING FUNDS	50.00	0.00	0.00	50.00
135-00-1 INVESTMENT-MERRILL LYNCH 1,002,454.72 2,066.93 150,030.00 854,491.65 135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.02 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE	134-00-1	PETTY CASH	200.00	0.00	0.00	200.00
135-00-2 INVESTMENT-UBS PAINE 0.02 0.00 0.00 0.02 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE 0.00	134-00-2	CHANGE FUND	200.00	0.00	0.00	200.00
CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE 0.00	135-00-1	INVESTMENT-MERRILL LYNCH	1,002,454.72	2,066.93	150,030.00	854,491.65
140-00-0 CLEARING ACCOUNT 0.00 12,695.64 12,695.64 0.00 CUSTOMER ACCOUNTS RECEIVABLE	135-00-2	INVESTMENT-UBS PAINE	0.02	0.00	0.00	0.02
CUSTOMER ACCOUNTS RECEIVABLE		CLEARING ACCOUNT				
	140-00-0	CLEARING ACCOUNT	0.00	12,695.64	12,695.64	0.00
141-00-0 CUSTOMER ACCOUNTS 850,566.86 111,856.98 324.00 962,099.84	· ···· cus	TOMER ACCOUNTS RECEIVABLE				
	141-00-0	CUSTOMER ACCOUNTS	850,566.86	111,856.98	324.00	962,099.84

Aloha Utilities, Inc. Trial Balance November 2008

Ending Balanc	Credits	Debits	Beginning Balance	Account Description	Account Number	
602,266.7	588,233.79	602,266.72	588,233.79	MID-MONTH RECEIVABLE	141-00-1	
				HER ACCOUNTS RECEIVABLE	от	
0.0	5,513.00	5,513.00	0.00	ACCTS RCVBL EMPLOYEE INSUR	142-00-3	
199.5	17,979.33	17,699.08	479.79	ACCTS RCVBL EMPLOYEE	142-00-4	
-84.7	2,599.68	2,599.68	-84.72	ACCTS RCVBL EMPLOYEE CHILD	42-00-5	
976.0	17,176.56	8,130.56	10,022.00	MISC.RECEIVABLE	42-00-6	
				ANCE FOR DOUBTFUL ACCOUNTS	ALLOW	
-6,900.0	0.00	0.00	-6,900.00	ALLOWANCE FOR DOUBTFUL	43-00-0	
				PREPAYMENTS		
25,242.0	9,117.84	824.45	33,535.48	PREPAID EXPENSES	62-00-0	
15,495.5	14,911.57	6,262.00	24,145.15	PREPAID INSURANCE	62-00-1	
279,303.3	0.00	7,205.50	272,097.84	PREPAID PENSION	62-00-2	
14,896.7	0.00	0.00	14,896.72	PREPAID LLS LOAN COSTS	62-00-6	
-5,573.9	46.84	0.00	-5,527.12	AMORTIZE PREPAID LLS LOAN	62-00-7	
				AYMENTS-BANK OF OKLAHOMA	PREF	
1,901,300.8	0.00	0.00	1,901,300.85	LOAN COSTS-BOND ISSUE	62-01-3	
~388,085.2	7,920.11	0.00	-380,165.14	ACCUM AMRTZ OF BOND CLOSING	62-01 -4	
1,296,101.6	0.00	55,999.93	1,240,101.69	LOAN COSTS-'06 BOND ISSUE	62-01-5	
-120,040.9	5,219.17	0.00	-114,821.74	ACCUM AMRTZ OF BOND CLOSING	62-01-6	
618,000.0	0.00	0.00	618,000.00	PURCH DISCOUNT BONDS-BK OF	63-00-5	
-186,994.9	3,792.97	0.00	-183,201.95	ACCUM AMRTZ OF PURCH	63-00-6	
54,362.5	0.00	0.00	54,362.50	PURCH DISCOUNT BONDS-BK OF	63-00-7	
-7,663.1	347.83	0.00	-7,315.34	ACCUM AMRTZ OF PURCH	63-00-8	
				ERRED WATER MGMT COSTS	DEF	
0.0	0.00	0.00	0.00	DEF WTR MGMT/CONSENT ORDER	86-02-3	
0.0	0.00	0.00	0.00	AMORT DEF WTR MGMT/CONSENT	86-02-4	
97,264.1	0.00	0.00	97,264.13	SS WATER-PERMIT RENEWAL	86-07-4	
-16,202.8	1,351.02	0.00	-14,851.78	AMORT-SS WATER PERMIT	86-07-5	
				FERRED RATE CASE COSTS	DE	
0.0	0.00	0.00	0.00	DEF RATE CASE EXPENSE-SSW	187-03-1	
0.0	0.00	0.00	0.00	AMORT DEF RATE CASE EXP	87-03-2	
				FERRED WATER MGMT COSTS	DEF	
431,854.2	0.00	0.00	431,854.24	DEFERRED WATER PERMIT	87-03-5	
				FERRED RATE CASE COSTS	DE	
623,124.7	0.00	1,943.00	621,181.76	DEF LIMITED PROCEEDING-2006	87-04-0	
263,002.7	0.00	2,116.89	260,885.89	DEF LIMITED PRCDNG-ANION	87-04-2	
29,261.1	0.00	0.00	29,261.18	SHOW CAUSE-ANION EXCHIG	87-04-4	

Pagë: 1

Date: 01/22/09 at 9:12 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2006 to November 30, 2008

For Account 105-02-4 Through 105-02-4

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit Amount	Net Change
Account: 105-	-02-4 - PURCI	HASED WATER TIE-IN-SSW					
12/19/2006	AP		003645	003989	4,924,571.10	0.00	
12/31/2006	AP		003641	003985	74.25	0.00	
12/31/2006	AP		003667	004013	1,542.50	0.00	
12/31/2006	AP		003713	004062	6,450.00	0.00	
12/31/2006	GL	2006 AFUDC INT-PURCH SS-W TIE-IN	003715	004064	18,249.72	0.00	
01/31/2007	GL	01/07 ACCRUAL-C.SENGINEERING	003734	004083	645.00	0.00	
02/28/2007	GL	ACCRUE 02/07-C.SENGINEERING	003756	004108	645.00	0.00	
03/31/2007	GL	03/07 ACCRUAL-C.SENGIN	003809	004164	645.00	0.00	
03/31/2007	GL	1ST QTR'07 AFUDC INT-WATER TIE-IN	003845	004201	65,602.80	0.00	
04/30/2007	AP		003879	004238	506.70	0.00	
05/31/2007	AP		003903	004262	2,660.00	0.00	
05/31/2007	GL	05/07 ACCRUALS-C.SENGINEERING	003931	004293	506.70	0.00	
06/30/2007	GL	REV 01/07 ACCRUALS-C.SENGIN	003981	004347	0.00	645.00	
06/30/2007	GL	REV 02/07 ACCRUALS-C.S. ENGIN	003981	004347	0.00	645.00	
06/30/2007	GL	REV 03/07 ACCRUALS-C.SENGIN	003981	004347	0.00	645.00	
06/30/2007	GL	2ndQtr'07 AFUDC INT-SS PURCH WTR TI	003982	004348	79,892.88	0.00	
06/30/2007	AP		003983	004349	955.80	0.00	
09/30/2007	GL	3rdQtr'07-AFUDCINT-PURCH SSW TIE-IN	004110	004486	81,187.58	0.00	
10/10/2007	AP		004084	004456	5,000.00	0.00	
10/18/2007	AP		004104	004479	500.00	0.00	
12/31/2007	AP		004253	004639	1,520.00	0.00	
12/31/2007	AP		004257	004643	17,658.40	0.00	
12/31/2007	GL	REV 5/07 ACCRUAL-C.S. ENGINEERING	004267	004653	0.00	506.70	
12/31/2007	GL	4THQTR'07AFUDC INT-PURCH SSW TIE-IN	004269	004655	96,705.38	0.00	
02/29/2008	AP		004346	004741	4,500.00	0.00	
03/31/2008	AP		004383	004777	4,060.00	0.00	
03/31/2008	GL	1stQtr'08-AFUDC Int-PURCH WTR TIEIN	004458	004856	84,458.00	0.00	
04/30/2008	AP		004524	004925	12,500.00	0.00	
05/31/2008	AP		004501	004902	2,465.00	0.00	
05/31/2008	GL	05/20/08 C/R-DEP PRMT RFND-INTRCNCT	004536	004940	0.00	3,000.00	
06/30/2008	GL	VOID CK#9550-#1652 DEP	004570	004978	0.00	500.00	
06/30/2008	GL	2ndQtr'08 AFUDCInt-Purch Witr Tie-In	004590	004998	86,186.74	0.00	
09/30/2008	AP		004744	005163	13,606.80	0.00	
09/30/2008	GL	3rdQtrAFUDC Int'08 PURCH WTR TIE-IN	004745	005164	87,900.53	0.00	
09/30/2008	GL	3rdQtr08AFUDC INT-PURCH WTR TIE-IN	004746	005165	0.00	87,900.53	
09/30/2008	GL	3rdQtr'08AFUDC INT-PURCH WTR TIE-IN	004746	005165	87,828.61	0.00	

Date: 01/22/09 at 9:12 AM

Aloha Utilities, Inc.

General Ledger Detail Report

From January 01, 2006 to November 30, 2008

For Account 105-02-4 Through 105-02-4

Tran Date	Source	Transaction Description	Batch No	Trans No	 Debit Amount	Cn	edit Amount	 Net Change
			Ассоцп	t Total:	\$ 5,689,024.49	\$	93,842.23	\$ 5,595,182.26
			Grand	Totals:	\$ 5,689,024.49	\$	93,842.23	\$ 5,595,182.26

Date: 01/22/09 at 9:12 AM

Aloha Utilities, Inc. General Ledger Detail Report

From January 01, 2006 to November 30, 2008

For Account 187-04-2 Through 187-04-2

Tran Date	Source	Transaction Description	Batch No	Trans No	Debit Amount	Credit A	mount	Net Change
Account: 187	-04-2 - DEF L	IMITED PRODNG-ANION EXCHING 2006						
07/31/2006	AP		003444	003773	910.00		0.00	
09/30/2006	AP		003502	003835	274.00		0.00	
10/31/2006	AP		003553	003892	1,638.00		0.00	
11/30/2006	AP		003589	003928	9,932.00		0.00	
12/31/2006	AP		003641	003985	3,699.50		0.00	
12/31/2006	AP		003678	004024	2,222.47		0.00	
05/31/2007	GL	RLCT ROSE01/07#34686 AMON LMTD PRC	003933	004295	7,947.50		0,00	
05/31/2007	GL	RLCT ROSE02/07#34956 ANION LMTD PRC	003933	004295	2,469.88		0.00	
05/31/2007	GL	RLCT ROSE03/07#35209 ANION LMTD PRC	003933	004295	1,558.50		0.00	
05/31/2007	GL	RLCT ROSE04/07#35293 ANION LMTD PRC	003933	004295	13,997.03		0.00	
09/30/2007	GL	RLCT ROSE07/07#36003-ANION LTD PRCD	004111	004487	15,343.26		0.00	
09/30/2007	GL	RLCT ROSE08/07#36205 ANION LTD PRCD	004111	004487	13,612.50		0.00	
09/30/2007	GL	RLCT ROSE09/07#36362 ANION LTD PRCD	004111	004487	10,312.50		0.00	
10/31/2007	AP		004147	004533	18,043.63		0.00	
11/30/2007	AP		004188	004573	12,708.67		0.00	
12/31/2007	AP		004249	004635	15,326.73		0.00	
12/31/2007	GL	RLCT ROSE 05/07#35554 ANION LTD PRC	004268	004654	26,246.28		0.00	
12/31/2007	GL	RLCT ROSE 06/07#35749 ANION LTD PRC	004268	004654	25,971.97		0.00	
01/31/2008	AP		004310	004702	9,497.30		0.00	
02/29/2008	AP		004364	004758	17,023.00		0.00	
03/31/2008	AP		004415	004809	23,602.35		0.00	
04/30/2008	AP		004500	004901	21,125.00		0.00	
05/31/2008	AP		004529	004930	87.00		0.00	
08/31/2008	AP		004699	005114	5,390 82		0.00	
09/30/2008	AP		004748	005167	1,482 00		0.00	
10/31/2008	AP		004806	005228	464 00		0.00	
11/30/2008	AP		004834	005256	2,116 89		0.00	
			Accour	nt Total:	\$ 263,002 78	\$	0.00	\$ 263,002.78
			Grand	Totals:	\$ 263,002.78	\$	0.00	\$ 263,002.78