

Ruth Nettles

090392-WS

From: Trina Collins [TCollins@RSBattorneys.com]
Sent: Wednesday, January 20, 2010 1:29 PM
To: Filings@psc.state.fl.us
Cc: smlubertozzi@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; jdwilliams@uiwater.com; frankdenjup@att.net; dswain@milianswain.com; Jared Deason; Jennifer Brubaker; Martin Friedman; Christian W. Marcelli; Trina Collins
Subject: Filing in Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida
Importance: High
Attachments: PSC Clerk 10 (Response to Staff's 2nd Data Request).ltr.01-20-2010(5).pdf

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- b. Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida - Filing the Utility's responses to the Commission Staff's January 6, 2010 correspondence requesting additional information.
- c. Utilities, Inc. of Pennbrooke
- d. 7 Pages.
- e. Letter to Commission Clerk and response attachments - 7 pages.

1/20/2010

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January 20, 2010

E-FILING

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

RE: Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase
in Water and Wastewater Rates in Lake County, Florida
Our File No. 30057.177

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's January 6, 2010
correspondence requesting additional information:

1. Provide a copy of Pennbrooke's trial balance for the months of October 2009,
November 2009, and December 2009.

RESPONSE: Please see the attached trial balance. Please also note that the books for
2009 are not closed and, as such, are subject to adjustment.

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

Very truly yours,



CHRISTIAN MARCELLI
For the Firm

CWM/tlc
Enclosures

cc: (see, page 2 hereof)

DOCUMENT NUMBER-DATE

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Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
Docket No. 090392-WS
January 20, 2010
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cc: Steven M. Lubertozi, Executive Director of Regulatory Accounting & Affairs (w/enclosures) (via e-mail)
Kirsten E. Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
John Williams, Director of Governmental Affairs (w/enclosures) (via e-mail)
Mr. Frank Seidman (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Jared Deason, Division of Economic Regulation (w/enclosures) (via e-mail)
Jennifer Brubaker, Esquire, Office of General Counsel (w/enclosures) (via e-mail)

M:\1 ALTAMONTE UTILITIES INC\PENNBROOKE\177) 2009 Rate Case\PSC Clerk 10 (Response to Staff's 2nd Data Request) ltr.doc

Utilities, Inc. of Pennbrooke
Docket No: 090392-WS
Response to Staff's Second Data Request
Item 1

Object Account	Description	Balance October	Balance November	Balance December
1020	ORGANIZATION	19,549.25	19,549.25	19,549.25
1045	LAND & LAND RIGHTS GEN PLT	21,980.18	21,980.71	21,115.00
1050	STRUCT & IMPRV SRC SUPPLY	159,323.60	157,703.60	157,783.60
1055	STRUCT & IMPRV WTR TRT PLT	6,676.71	6,676.71	7,139.91
1060	STRUCT & IMPRV TRANS DIST PLT	(1,540.00)	80.00	-
1080	WELLS & SPRINGS	87,459.70	87,459.70	87,961.50
1105	ELECTRIC PUMP EQUIP WTP	123,513.37	123,535.74	124,925.34
1110	ELECTRIC PUMP EQUIP TRANS DIST	2,975.00	2,975.00	2,975.00
1115	WATER TREATMENT EQPT	569,083.42	568,558.42	568,558.42
1120	DIST RESV & STANDPIPES	29,872.99	29,872.99	29,872.99
1125	TRANS & DISTR MAINS	622,116.69	622,425.49	622,425.49
1130	SERVICE LINES	171,685.91	171,685.91	171,685.91
1135	METERS	90,633.35	90,633.35	90,633.35
1140	METER INSTALLATIONS	8,209.95	8,209.95	8,209.95
1145	HYDRANTS	57,770.48	57,770.48	57,770.48
1175	OFFICE STRUCT & IMPRV	61,958.94	61,937.40	8,343.89
1180	OFFICE FURN & EQPT	18,116.49	18,125.66	266.29
1190	TOOL SHOP & MISC EQPT	31,307.84	31,280.99	24,257.72
1195	LABORATORY EQUIPMENT	901.24	901.24	901.24
1205	COMMUNICATION EQPT	5,352.24	5,354.19	-
1210	MISC EQUIPMENT	0.00	0.00	0.00
1215	WATER PLANT ALLOCATED	39,410.00	39,410.00	39,410.00
1220	OTHER TANGIBLE PLT WATER	4,039.56	4,039.56	4,039.56
1245	ORGANIZATION	10,738.00	10,738.00	10,738.00
1285	LAND & LAND RIGHTS GEN PLT	57,035.00	57,035.00	57,035.00
1295	STRUCT/IMPRV PUMP PLT LS	99,424.17	99,597.07	100,215.07
1300	STRUCT/IMPRV TREAT PLT	1,056.63	3,036.63	-
1315	STRUCT/IMPRV GEN PLT	801,851.24	801,851.24	805,119.47
1345	SEWER FORCE MAIN	354,322.80	354,322.80	354,322.80
1350	SEWER GRAVITY MAIN	911,804.53	911,804.53	911,804.53
1380	PUMPING EQUIPMENT PUMP PLT	13,527.83	13,197.63	13,197.63
1385	PUMPING EQUIPMENT RECLAIM WTP	1,588.95	1,588.95	1,588.95
1395	TREAT/DISP EQUIP LAGOON	977.77	977.77	977.77
1400	TREAT/DISP EQUIP TRT PLT	412,765.89	413,755.30	414,179.90
1410	PLANT SEWERS TRTMT PLT	74.62	74.62	74.62
1420	OUTFALL LINES	21,546.71	21,677.68	21,677.68
1430	OTHER PLT COLLECTION	699.14	699.14	699.14
1440	OTHER PLT TREATMENT	1,242.00	1,242.00	1,242.00
1460	OFFICE FURN & EQPT	149.96	149.96	149.96
1470	TOOL SHOP & MISC EQPT	4,090.82	3,472.81	3,460.06
1525	REUSE SERVICES	17,028.76	17,028.76	17,028.76
1530	REUSE MTR/INSTALLATIONS	738.51	738.51	738.51
1535	REUSE DIST RESERVOIRS	2,421.01	2,421.01	2,421.01
1540	REUSE TRANSMISSION & DIST SYS	6,298.26	6,529.86	7,166.76
1555	TRANSPORTATION EQPT WTR	97,079.14	92,792.28	-
1575	DESKTOP COMPUTER WTR	5,672.00	5,672.00	5,672.00
1580	MAINFRAME COMPUTER WTR	5,852.02	5,855.20	-
1585	MINI COMPUTERS WTR	25,340.33	25,452.66	-
1590	COMP SYS COST WTR	208,372.08	208,882.57	-
1595	MICRO SYS COST WTR	5,667.15	5,670.26	-
1665	WIP-CAP TIME WATER STORE TANK	56.90	56.90	56.90
1666	WIP - INTEREST DURING CONSTR	0.86	0.86	0.86
1672	WIP - PIPING	7,872.00	7,872.00	7,872.00
1697	WIP - CLOSE CP TO OL LEGACY	(864.21)	(864.21)	(864.21)
1698	WIP - JE CLEARING LEGACY	864.21	864.21	864.21
1699	WIP - TRANSFER TO FIXED ASSETS	(7,872.00)	(7,872.00)	(7,872.00)
1745	WIP-CAP TIME OFFICE RENOVATION	17.22	17.22	-
1835	ACC DEPR-ORGANIZATION	(12,576.83)	(12,671.43)	(12,671.43)
1840	ACC DEPR-FRANCHISES	(0.78)	(0.91)	-
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(65,792.55)	(66,204.32)	(66,204.32)
1850	ACC DEPR-STRUCT&IMPRV WTP	(541.09)	(552.44)	(552.44)
1855	ACC DEPR-STRUCT&IMPRV TRNS DST	(58.26)	(58.26)	-
1875	ACC DEPR-WELLS & SPRINGS	(46,848.85)	(47,091.79)	(47,091.79)
1900	ACC DEPR-ELECT PUMP EQUIP WTP	(40,152.69)	(40,667.34)	(40,667.34)
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(213.20)	(225.60)	(225.60)
1910	ACC DEPR-WATER TREATMENT EQPT	(310,210.23)	(312,363.86)	(312,363.86)
1915	ACC DEPR-DIST RESV & STANDPIPE	(5,666.42)	(5,733.70)	(5,733.70)

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1920	ACC DEPR-TRANS & DISTR MAINS	(300,872.42)	(302,081.01)	(302,081.01)
1925	ACC DEPR-SERVICE LINES	(76,808.83)	(77,166.51)	(77,166.51)
1930	ACC DEPR-METERS	(56,202.54)	(56,580.18)	(56,580.18)
1935	ACC DEPR-METER INSTALLS	(1,727.82)	(1,762.03)	(1,762.03)
1940	ACC DEPR-HYDRANTS	(27,725.31)	(27,832.09)	(27,832.09)
1970	ACC DEPR-OFFICE STRUCTURE	(19,461.84)	(19,577.02)	(615.12)
1975	ACC DEPR-OFFICE FURN/EQPT	(13,986.15)	(14,041.89)	(224.13)
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(11,899.50)	(12,061.38)	(6,692.78)
1990	ACC DEPR-LABORATORY EQUIPMENT	(60.12)	(60.12)	(60.12)
2000	ACC DEPR-COMMUNICATION EQPT	(5,953.09)	(5,976.40)	(637.00)
2010	ACC DEPR-OTHER TANG PLT WATER	(10,792.96)	(10,826.62)	(10,826.62)
2030	ACC DEPR-ORGANIZATION	(2,846.86)	(2,846.86)	(2,846.86)
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(31,593.77)	(31,869.97)	(31,869.97)
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(364,086.91)	(366,180.52)	(366,180.52)
2105	ACC DEPR-SEWER FORCE MAIN	(140,502.33)	(141,486.56)	(141,486.56)
2110	ACC DEPR-SEWER GRAVITY MAIN	(334,010.04)	(335,695.45)	(335,695.45)
2140	ACC DEPR-PUMP EQP PUMP PLT	(532.54)	(596.60)	(596.60)
2145	ACC DEPR-PUMP EQP RCLM WTP	(69.40)	(76.76)	(76.76)
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(154.37)	(156.70)	(156.70)
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	(113,814.04)	(115,718.53)	(115,718.53)
2170	ACC DEPR-PLANT SEWERS TRT PLT	(0.27)	(0.36)	(0.36)
2180	ACC DEPR-OUTFALL LINES	(9,178.56)	(9,238.41)	(9,238.41)
2200	ACC DEPR-OTHER PLT TREATMENT	(60.95)	(66.70)	(66.70)
2220	ACC DEPR-OFFICE FURN/EQPT	(330.94)	(331.78)	(331.78)
2230	ACC DEPR-TOOL SHOP & MISC EQPT	(665.95)	(687.24)	(685.65)
2270	ACC DEPR-REUSE SERVICES	(1,983.20)	(2,018.68)	(2,018.68)
2275	ACC DEPR-REUSE MTR/INSTALLS	(107.76)	(110.84)	(110.84)
2280	ACC DEPR-REUSE DIST RESERVOIRS	(73.79)	(79.24)	(79.24)
2285	ACC DEPR-REUSE TRANS/DIST SYS	(174.32)	(187.00)	(187.00)
2300	ACC DEPR-TRANSPORTATION WTR	(71,690.80)	(68,188.08)	-
2315	ACC DEPR-DESKTOP COMPUTER WTR	(4,190.00)	(4,190.00)	(4,190.00)
2320	ACC DEPR-MAINFRAME COMP WTR	(5,802.15)	(5,806.72)	-
2325	ACC DEPR-MINI COMP WTR	(20,123.13)	(20,367.68)	(26.93)
2330	COMP SYS AMORTIZATION WTR	(51,413.57)	(53,631.06)	-
2335	MICRO SYS AMORTIZATION WTR	(4,868.63)	(4,967.72)	-
2400	UTILITY PAA WTR PLANT AMORT	476,560.11	476,560.11	476,560.11
2665	CASH UNAPPLIED	-	(1.97)	(1.97)
2675	A/R-CUSTOMER TRADE CC&B	75,015.20	62,524.36	63,539.25
2680	A/R-CUSTOMER ACCRUAL	15,738.31	22,312.72	14,413.89
2685	A/R-CUSTOMER REFUNDS	(349.68)	(349.68)	(349.68)
2710	A/R ASSOC COS	(394,638.70)	(441,254.62)	(184,914.20)
2775	SPECIAL DEPOSITS	3,350.00	3,350.00	3,350.00
2905	RATE CASE IN PROGRESS	31.00	31.00	94.00
2906	RCIP - ATTORNEY FEES	2,127.00	13,938.90	13,938.90
2907	RCIP - CAPITALIZED TIME	19,256.79	22,648.84	24,200.64
2908	RCIP - ADMINISTRATIVE EXPENSES	80.21	80.21	80.21
2909	RCIP - TRAVEL	-	-	623.23
2910	RCIP - CONSULTING FEES	7,975.00	32,480.00	30,305.00
2914	RCIP - TRANSFER TO DEF RC	(414.00)	(414.00)	(414.00)
2915	REG EXP BEING AMORT	91,947.95	91,947.95	91,947.95
2920	RATE CASE BEING AMORT	22,523.29	22,523.29	22,523.29
2925	MISC REGULATORY COMM EXP	375.00	375.00	375.00
2930	RATE CASE ACCUM AMORT	(72,267.97)	(74,660.59)	(74,660.59)
2940	ORIG COST ACCUM AMORT	(8.00)	(8.00)	(8.00)
2965	DEF CHGS-RELOCATION EXPENSES	1,269.74	1,394.46	-
2980	DEF CHGS-EMP FEES	1,053.69	1,054.34	-
3005	DEF CHGS-VOC TESTING	150.00	150.00	150.00
3040	DEF CHGS-TANK MAINT&REP SWR	1,800.00	1,800.00	1,800.00
3120	AMORT - RELOCATION EXP	(1,269.74)	(1,270.53)	-
3135	AMORT - EMPLOYEE FEES	(1,053.69)	(1,054.34)	-
3160	AMORT - VOC TESTING	(83.36)	(87.55)	(87.55)
3195	AMORT - TANK MAINT&REP SWR	(1,321.81)	(1,351.81)	(1,351.81)
3340	CIAC-TRANS & DISTR MAINS	165,818.00	165,818.00	165,818.00
3345	CIAC-SERVICE LINES	36,380.00	36,380.00	36,380.00
3360	CIAC-HYDRANTS	14,913.00	14,913.00	14,913.00
3430	CIAC-OTHER TANGIBLE PLT WATER	(842,934.00)	(842,934.00)	(842,934.00)
3435	CIAC-WATER-TAP	(23,627.83)	(23,627.83)	(23,627.83)
3455	CIAC-WTR PLT MTR FEE	(848.53)	(848.53)	(848.53)
3520	CIAC-STRUCT/IMPRV GEN PLT	(1,799,805.00)	(1,799,805.00)	(1,799,805.00)
3550	CIAC-SEWER FORCE MAIN	104,953.00	104,953.00	104,953.00
3555	CIAC-SEWER GRAVITY MAIN	287,116.80	287,116.80	287,116.80
3705	CIAC-SEWER-TAP	(116.20)	(116.20)	(116.20)
3885	ACC AMORT TRANS & DISTR MAINS	2,901.56	2,945.15	2,945.15
3890	ACC AMORT SERVICE LINES	1,059.74	1,074.87	1,074.87

3905	ACC AMORT HYDRANTS	243.38	246.85	246.85
3975	ACC AMORT OTHER TANG PLT WATER	374,939.67	381,964.12	381,964.12
3980	ACC AMORT WATER-CIAC TAP	2,740.96	2,788.85	2,788.85
4005	ACC AMORT WTR PLT MTR FEE-NC	30.45	31.58	31.58
4070	ACC AMORTS TRUCT/IMPRV GEN PLT	496,233.43	499,355.18	499,355.18
4100	ACC AMORT SEWER FORCE MAIN	557.09	565.20	565.20
4105	ACC AMORT SEWER GRAVITY MAIN	2,516.87	2,550.52	2,550.52
4265	ACC AMORT SEWER-TAP	27.64	27.88	27.88
4371	DEF FED TAX - TAP FEE POST 2000	7,461.00	7,461.00	7,461.00
4375	DEF FED TAX - RATE CASE	(21,368.00)	(21,368.00)	(21,368.00)
4377	DEF FED TAX - DEF MAINT	(300.99)	(300.92)	(406.00)
4383	DEF FED TAX - ORGN EXP	(16,374.00)	(16,374.00)	(16,374.00)
4387	DEF FED TAX - DEPRECIATION	(36,444.34)	(36,446.91)	(32,254.00)
4421	DEF ST TAX - TAP FEE POST 2000	1,277.00	1,277.00	1,277.00
4425	DEF ST TAX - RATE CASE	(3,657.00)	(3,657.00)	(3,657.00)
4427	DEF ST TAX - DEF MAINT	(45.68)	(45.67)	(70.00)
4433	DEF ST TAX - ORGN EXP	(1,690.00)	(1,690.00)	(1,690.00)
4437	DEF ST TAX - DEPRECIATION	(194.54)	(194.60)	(91.00)
4515	A/P TRADE	(2,548.76)	(761.62)	(5,332.23)
4525	A/P TRADE - ACCRUAL	(4,219.35)	(4,827.29)	(1,043.00)
4527	A/P TRADE - RECD NOT VOUCHERED	(4,310.47)	(4,183.74)	891.00
4535	A/P-ASSOC COMPANIES	902,451.78	902,451.78	902,451.78
4545	A/P MISCELLANEOUS	(52.49)	(58.47)	(58.47)
4565	ADVANCES FROM UTILITIES INC	(567,367.97)	(567,367.97)	(567,367.97)
4595	CUSTOMER DEPOSITS	(2,674.17)	(3,204.74)	(3,551.76)
4612	ACCRUED TAXES GENERAL	(26,339.00)	6,849.76	-
4614	ACCRUED GROSS RECEIPT TAX	(18,542.00)	(18,542.00)	(18,542.00)
4634	ACCRUED SALES TAX	(62.50)	(62.50)	(62.50)
4635	ACCRUED USE TAX	(38.94)	(38.94)	(38.94)
4661	ACCRUED ST INCOME TAX	1,121.00	1,121.00	1,121.00
4685	ACCRUED CUST DEP INTEREST	(635.90)	(629.56)	(663.34)
4760	COMMON STOCK	(1,000.00)	(1,000.00)	(1,000.00)
4780	PAID IN CAPITAL	(1,799,000.00)	(1,799,000.00)	(1,799,000.00)
4785	MISC PAID IN CAPITAL	(365,920.28)	(365,920.28)	(365,920.28)
4998	RETAINED EARN-PRIOR YEARS	(141,934.13)	(141,934.13)	(141,934.13)
5025	WATER REVENUE-RESIDENTIAL	(280,642.40)	(308,905.81)	(336,652.85)
5030	WATER REVENUE-ACCRUALS	828.80	(3,447.94)	2,270.56
5035	WATER REVENUE-COMMERCIAL	(38,306.29)	(38,952.34)	(45,550.27)
5100	SEWER REVENUE-RESIDENTIAL	3.96	3.96	3.96
5105	SEWER REVENUE-ACCRUALS	1,708.34	(589.33)	1,591.00
5140	SEWER REVENUE-RESIDENTIAL	(342,316.17)	(375,945.95)	(410,726.41)
5155	SEWER REVENUE-COMMERCIAL	(4,947.65)	(5,005.02)	(6,292.31)
5285	OTHER W/S REVENUES	(1,907.00)	(1,949.00)	(2,033.00)
5465	ELEC PWR - WATER SYSTEM	29,025.62	32,398.88	36,919.95
5470	ELEC PWR - SWR SYSTEM	32,629.59	35,644.99	39,225.65
5480	CHLORINE	14,173.73	14,763.58	15,995.58
5485	ODOR CONTROL CHEMICALS	600.32	600.32	996.74
5490	OTHER TREATMENT CHEMICALS	12,155.00	11,935.40	13,915.40
5495	METER READING	9,203.53	10,823.57	10,823.57
5510	UNCOLLECTIBLE ACCOUNTS	71.26	912.29	1,024.12
5525	BILL STOCK	263.92	316.73	316.73
5530	BILLING COMPUTER SUPPLIES	246.26	246.26	246.26
5535	BILLING ENVELOPES	942.93	1,063.22	1,063.22
5540	BILLING POSTAGE	7,717.21	8,654.90	8,654.90
5545	CUSTOMER SERVICE PRINTING	390.59	396.55	396.55
5625	401K/ESOP CONTRIBUTIONS	6,256.66	6,855.82	6,855.82
5630	DENTAL PREMIUMS	3,255.18	3,543.25	3,543.25
5635	DENTAL INS REIMBURSEMENTS	161.37	159.91	159.91
5645	EMPLOYEE INS DEDUCTIONS	(7,572.33)	(8,253.22)	(8,253.22)
5650	HEALTH COSTS & OTHER	268.13	289.72	289.72
5655	HEALTH INS REIMBURSEMENTS	30,760.23	33,129.73	33,129.73
5660	OTHER EMP PENSION/BENEFITS	257.78	331.13	331.13
5665	PENSION CONTRIBUTIONS	4,874.22	5,342.00	5,342.00
5670	TERM LIFE INS	1,531.45	1,531.45	1,531.45
5675	TERM LIFE INS-OPT	(194.43)	(213.01)	(213.01)
5680	DEPEND LIFE INS-OPT	(32.77)	(35.55)	(35.55)
5690	TUITION	168.85	168.85	168.85
5715	INSURANCE-OTHER	17,163.33	18,884.88	18,884.88
5735	COMPUTER MAINTENANCE	13,466.60	15,173.53	15,173.53
5740	COMPUTER SUPPLIES	864.16	1,044.24	1,044.24
5745	COMPUTER AMORT & PROG COST	89.97	156.74	156.74
5750	INTERNET SUPPLIER	44.27	50.38	50.38
5755	MICROFILMING	3.68	3.64	3.64
5785	ADVERTISING/MARKETING	46.14	46.14	46.14

5790	BANK SERVICE CHARGE	832.43	949.00	949.00
5800	LETTER OF CREDIT FEE	0.03	0.03	0.03
5805	LICENSE FEES	34.47	1,034.79	1,034.79
5810	MEMBERSHIPS	516.16	525.80	525.80
5820	TRAINING EXPENSE	264.36	264.36	264.36
5825	OTHER MISC EXPENSE	1,003.12	1,184.26	1,184.26
5855	ANSWERING SERVICE	610.65	655.75	655.75
5860	CLEANING SUPPLIES	1,687.08	1,799.82	2,138.09
5865	COPY MACHINE	39.17	46.57	46.57
5870	HOLIDAY EVENTS/PICNICS	40.38	45.16	45.16
5875	KITCHEN SUPPLIES	57.91	65.40	65.40
5880	OFFICE SUPPLY STORES	260.33	321.75	321.75
5885	PRINTING/BLUEPRINTS	11.08	11.08	11.08
5890	PUBL SUBSCRIPTIONS/TAPES	215.43	217.59	217.59
5895	SHIPPING CHARGES	294.00	325.40	325.40
5900	OTHER OFFICE EXPENSES	1,312.07	1,470.88	1,470.88
5930	OFFICE ELECTRIC	185.25	200.39	200.39
5935	OFFICE GAS	43.76	47.65	47.65
5940	OFFICE WATER	9.77	12.01	12.01
5945	OFFICE TELECOM	8,018.38	8,766.88	8,766.88
5950	OFFICE GARBAGE REMOVAL	1,142.87	1,405.45	1,405.45
5955	OFFICE LANDSCAPE / MOW / PLOW	11,325.49	12,449.64	13,549.64
5960	OFFICE ALARM SYS PHONE EXP	2,034.09	2,187.37	2,283.32
5965	OFFICE MAINTENANCE	367.27	412.60	412.60
5970	OFFICE CLEANING SERVICE	611.51	768.87	768.87
5975	OFFICE MACHINE/HEAT&COOL	179.81	186.62	186.62
5985	TELEMETERING PHONE EXPENSE	9.46	9.46	9.46
6010	AUDIT FEES	1,326.23	1,482.66	1,482.66
6015	EMPLOY FINDER FEES	454.96	527.16	527.16
6020	ENGINEERING FEES	(14.15)	(14.15)	(14.15)
6025	LEGAL FEES	455.24	611.66	611.66
6035	PAYROLL SERVICES	741.58	876.45	876.45
6040	TAX RETURN REVIEW	803.49	869.55	869.55
6045	TEMP EMPLOY - CLERICAL	542.78	653.70	653.70
6050	OTHER OUTSIDE SERVICES	419.80	726.71	726.71
6065	RATE CASE AMORT EXPENSE	23,926.30	26,318.92	26,318.92
6070	MISC REG MATTERS COMM EXP	119.32	119.32	119.32
6110	SALARIES-ACCTG/FINANCE	11,536.19	12,529.82	12,529.82
6115	SALARIES-ADMIN	49.81	49.81	49.81
6120	SALARIES-OFFICERS/STKHLDR	12,847.44	13,955.68	13,955.68
6125	SALARIES-HR	1,562.97	1,704.27	1,704.27
6130	SALARIES-MIS	2,367.36	2,609.66	2,609.66
6135	SALARIES-LEADERSHIP OPS	10,390.32	11,507.80	11,507.80
6140	SALARIES-REGULATORY	7,852.45	8,690.37	9,214.65
6145	SALARIES-CUSTOMER SERVICE	8,033.17	8,784.53	9,673.16
6150	SALARIES-OPERATIONS FIELD	121,401.94	133,561.35	148,920.06
6155	SALARIES-OPERATIONS OFFICE	6,279.30	7,000.04	7,658.83
6165	CAPITALIZED TIME ADJUSTMENT	(34,212.59)	(39,469.76)	(44,732.26)
6185	TRAVEL LODGING	590.03	622.28	622.28
6190	TRAVEL AIRFARE	377.71	403.97	403.97
6195	TRAVEL TRANSPORTATION	369.69	406.47	406.47
6200	TRAVEL MEALS	279.90	313.75	313.75
6205	TRAVEL ENTERTAINMENT	2.65	2.65	2.65
6215	FUEL	7,526.40	8,337.36	8,337.36
6220	AUTO REPAIR/TIRES	3,533.98	4,005.09	4,005.09
6225	AUTO LICENSES	110.65	110.65	110.65
6255	TEST-WATER	2,810.00	2,910.00	3,310.00
6260	TEST-EQUIP/CHEMICAL	877.65	882.81	882.81
6270	TEST-SEWER	5,555.00	6,600.00	7,195.00
6285	WATER-MAINT SUPPLIES	1,955.88	1,954.24	2,220.28
6290	WATER-MAINT REPAIRS	360.26	405.93	405.93
6305	WATER-PERMITS	-	-	-
6310	WATER-OTHER MAINT EXP	1,528.78	1,632.63	1,632.63
6320	SEWER-MAINT SUPPLIES	2,574.16	2,698.12	2,957.58
6325	SEWER-MAINT REPAIRS	1,789.98	2,122.78	2,122.78
6335	SEWER-ELEC EQUIPT REPAIR	890.96	890.96	890.96
6345	SEWER-OTHER MAINT EXP	1,106.48	1,238.94	1,238.94
6355	DEFERRED MAINT EXPENSE	661.02	695.21	695.21
6360	COMMUNICATION EXPENSE	2,644.27	3,044.96	3,044.96
6375	OUTSIDE LAB FEES-LAB.LAND	1,455.00	1,455.00	1,455.00
6380	REPAIRS & MAINT-MAINT.LAND	550.00	550.00	550.00
6385	UNIFORMS	261.80	265.22	265.22
6410	SLUDGE HAULING	19,947.60	23,445.90	24,183.90
6445	DEPREC-ORGANIZATION	613.52	708.12	708.12

6450	DEPREC-FRANCHISES	0.84	0.98	0.98
6455	DEPREC-STRUCT & IMPRV SRC SUPPLY	4,160.00	4,571.77	4,571.77
6460	DEPREC-STRUCT & IMPRV WTP	111.16	122.51	122.51
6485	DEPREC-WELLS & SPRINGS	2,429.40	2,672.34	2,672.34
6510	DEPREC-ELEC PUMP EQP WTP	4,975.94	5,490.59	5,490.59
6515	DEPREC-ELEC PUMP EQP TRANS DST	124.00	136.40	136.40
6520	DEPREC-WATER TREATMENT EQPT	21,531.41	23,685.04	23,685.04
6525	DEPREC-DIST RESV & STANDPIPES	661.25	728.53	728.53
6530	DEPREC-TRANS & DISTR MAINS	12,039.61	13,248.20	13,248.20
6535	DEPREC-SERVICE LINES	3,576.80	3,934.48	3,934.48
6540	DEPREC-METERS	3,776.40	4,154.04	4,154.04
6545	DEPREC-METER INSTALLS	313.47	347.68	347.68
6550	DEPREC-HYDRANTS	1,067.80	1,174.58	1,174.58
6580	DEPREC-OFFICE STRUCTURE	1,062.09	1,173.42	1,173.42
6585	DEPREC-OFFICE FURN/EQPT	516.26	567.95	567.95
6595	DEPREC-TOOL SHOP & MISC EQPT	1,593.97	1,759.48	1,759.48
6610	DEPREC-COMMUNICATION EQPT	150.89	173.56	173.56
6620	DEPREC-OTHER TANG PLT WATER	201.96	235.62	235.62
6660	DEPREC-STRUCT/IMPRV PUMP	2,707.69	2,983.89	2,983.89
6680	DEPREC-STRUCT/IMPRV GEN PLT	20,884.95	22,978.56	22,978.56
6710	DEPREC-SEWER FORCE MAIN	9,820.93	10,805.16	10,805.16
6715	DEPREC-SEWER GRAVITY MAIN	16,852.70	18,538.11	18,538.11
6745	DEPREC-PUMP EQP PUMP PLT	463.93	527.99	527.99
6750	DEPREC-PUMP EQP RCLM WTP	57.46	64.82	64.82
6760	DEPREC-TREAT/DISP EQUIP LAGOON	23.30	25.63	25.63
6765	DEPREC-TREAT/DISP EQ TRT PLT	15,922.59	17,827.08	17,827.08
6775	DEPREC-PLANT SEWERS TRMT PLT	0.27	0.36	0.36
6785	DEPREC-OUTFALL LINES	598.50	658.35	658.35
6805	DEPREC-OTHER PLT TREATMENT	46.46	52.21	52.21
6825	DEPREC-OFFICE FURN/EQPT	2.94	3.78	3.78
6835	DEPREC-TOOL SHOP & MISC EQPT	180.73	202.02	202.02
6875	DEPREC-REUSE SERVICES	354.80	390.28	390.28
6880	DEPREC-REUSE MTR/INSTALLATIONS	30.80	33.88	33.88
6885	DEPREC-REUSE DIST RESERVOIRS	51.34	56.79	56.79
6890	DEPREC-REUSE TRANSM / DIST SYS	104.76	117.44	117.44
6905	DEPREC-AUTO TRANS	15,171.53	18,212.98	18,212.98
6920	DEPREC-COMPUTER	24,039.06	26,496.49	26,496.49
7070	AMORT-TRANS & DISTR MAINS	(435.90)	(479.49)	(479.49)
7075	AMORT-SERVICE LINES	(151.30)	(166.43)	(166.43)
7090	AMORT-HYDRANTS	(34.70)	(38.17)	(38.17)
7160	AMORT-OTHER TANGIBLE PLT WATER	(54,439.48)	(61,463.93)	(61,463.93)
7165	AMORT-WATER-TAP	(478.20)	(526.09)	(526.09)
7185	AMORT-WTR PLT MTR FEE	(10.94)	(12.07)	(12.07)
7245	AMORT-STRUCT/IMPRV GEN PLT	(28,694.10)	(31,815.85)	(31,815.85)
7275	AMORT-SEWER FORCE MAIN	(81.10)	(89.21)	(89.21)
7280	AMORT-SEWER GRAVITY MAIN	(336.50)	(370.15)	(370.15)
7430	AMORT-SEWER-TAP	(2.64)	(2.88)	(2.88)
7510	FICA EXPENSE	11,266.35	12,304.55	12,304.55
7515	FEDERAL UNEMPLOYMENT TAX	196.02	197.77	197.77
7520	STATE UNEMPLOYMENT TAX	744.51	753.53	753.53
7535	FRANCHISE TAX	34.40	55.81	55.81
7540	GROSS RECEIPTS TAX	36,668.00	36,668.00	36,668.00
7545	PERSONAL PROPERTY/CT TAX	-	32,028.66	32,028.66
7550	PROPERTY/OTHER GENERAL TAX	26,569.17	(6,849.61)	0.15
7555	REAL ESTATE TAX	288.66	1,053.93	1,053.93
7691	NET BOOK VALUE-DISPOSAL	32.08	32.08	(26.18)
7693	DISPOSAL-PROCEEDS	(107.65)	(107.65)	(107.65)
7710	INTEREST EXPENSE-INTERCO	63,131.88	63,131.88	63,131.88
7735	S/T INT EXP BANK ONE	69.18	64.81	98.59
7750	INTEREST DURING CONSTRUCTION	(1.47)	(1.47)	(1.47)
Grand Total		(0.00)	(0.00)	(0.00)