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March 18, 2010

VIA HAND DELIVERY

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

RE: Docket No.: 090531-WS; Application for staff-assisted rate case in Highlands  
County by Lake Placid Utilities, Inc.  
Our File No. 30057.178

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket are the following: (1) an original and five copies of Lake Placid Utilities, Inc.'s response to the Audit Report dated March 4, 2010, (2) Notice of Intent to Request Confidential Classification, and (3) an envelope containing six data discs with unredacted versions of the confidential material.

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

Very truly yours,



CHRISTIAN W. MARCELLI

For the Firm

RECEIVED-FPSC  
10 MAR 18 AM 10:16  
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01898 MAR 18 09  
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This docketed notice of intent was filed with Confidential Document No. 01898-0. The document has been placed in confidential storage pending timely receipt of a request for confidentiality.

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NOT  
(only)

Steven M. Lubertozzi, Executive Director of Regulatory Accounting and Affairs (w/o enclosures) (via e-mail)  
Kirsten E. Weeks, Mgr. of Regulatory Accounting (w/enclosures) (via U.S. Mail)  
Patrick C. Flynn, Regional Director (w/o enclosures) (via e-mail)  
Bart Fletcher, Division of Economic Regulation (w/o enclosures) (via e-mail)  
Keino Young, Esquire, Office of General Counsel (w/o enclosures) (via e-mail)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
LAKE PLACID UTILITIES, INC.  
for an increase in wastewater  
rates in Highlands County, Florida

DOCKET NO.: 090531-WS

NOTICE OF INTENT TO REQUEST CONFIDENTIAL CLASSIFICATION

LAKE PLACID UTILITIES, INC., by and through its undersigned attorneys and pursuant to Rule 25-22.006, Florida Administrative Code and Section 367.156, Florida Statutes, hereby gives notice that it intends to request confidential classification of certain work papers provided by LAKE PLACID UTILITIES, INC. in connection with its response to Staff's Audit Report (Audit Control No. 10-014-4-1), filed on March 18, 2010.

The confidential material is submitted in response to Staff's Audit Report (Audit Control No. 10-014-4-1), and therefore is not subject of a specific written demand.

WHEREFORE, LAKE PLACID UTILITIES, INC. requests this Commission find and determine that the described work papers are entitled to confidential treatment pursuant to Section 367.156, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, and exempt from public disclosure.

Respectfully submitted on this 18th day  
of March, 2010, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32779  
(407) 830-6331

BY: 

CHRISTIAN W. MARCELLI

DOCUMENT NUMBER - DATE

01898 MAR 18 09

FPSC - COMMISSION CLERK

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
RESPONSES TO AUDIT REPORT

Audit Finding No. 1 – Plant Sample

The Company has no comment on this audit finding and awaits the engineering report.

Audit Finding No. 2 – Plant Corrections

The Company agrees with this audit finding in its majority, but notes a few discrepancies between Audit Staff's number and the Company's number. The Company has a few differences (mostly rounding) from Audit Staff, which are shown in detail in w/p AF (2).

Effect on general ledger – The Company's proposed journal entry for AF (2) is below.

<u>NARUC</u>	<u>JDE</u>	<u>Debit</u>	<u>Credit</u>
304.3	242.1055	\$21,510.21	
348.5	242.1220	5,633.00	
353.4	242.1270	21,665.00	
354.4	242.1300	233,278.93	
361.2	242.1353	4,064.47	
363.2	242.1360	20,511.25	
380.4	242.1400	208,851.00	
398.7	242.1495	223.06	
271	242.3430	19,737.00	
271	242.3520	67,571.43	
271	242.3550	7,601.10	
215	242.4999	1,605.00	
271	242.3565		\$7,601.10
271	242.3705		33,052.99
304.5	242.1065		7,360.21
330.4	242.1120		1,605.00
348.5	242.1215		5,633.00
353.7	242.1285		21,665.00
354.7	242.1315		230,185.93
360.2	242.1345		20,511.25
361.2	242.1350		4,064.47
398.7	242.1500		223.06
271	242.3435		19,737.00
271	242.3505		34,518.44
215	242.4999		226,094.00

Effect on the filing balance per books – Average water UPIS is increased (debited) by \$12,545. Average wastewater UPIS is increased (debited) by \$211,944.

**Audit Finding No. 3 – Restatement of Accumulated Depreciation, Depreciation Expense, Accumulated Amortization of CIAC, and Amortization Expense**

The Company agrees with this audit finding in theory, but notes discrepancies between Audit Staff's number and the Company's number. The Company has differences from Audit Staff, which are shown in detail in w/p AF (2).

Effect on general ledger – The Company's proposed journal entry for AF (3) is below.

<u>NARUC</u>	<u>JDE</u>	<u>Debit</u>	<u>Credit</u>
108.1	242.1835	5,107.93	
403	242100.6445	309.36	
403	242100.645	31.25	
108.1	242.1845	5,348.22	
403	242100.6460	57.10	
108.1	242.1855	0.19	
108.1	242.1860	38.44	
108.1	242.1875	22.47	
403	242100.6500	12.98	
108.1	242.1910	4,498.12	
108.1	242.1915	45.46	
108.1	242.1925	0.15	
108.1	242.1930	0.63	
403	242100.6545	0.01	
403	242100.6550	0.04	
108.1	242.1985	0.01	
403	242100.6595	0.02	
403	242100.6600	24.04	
403	242100.6640	274.85	
403	242100.6645	0.04	
108.1	242.2055	1,422.15	
403	242100.6660	1,015.27	
403	242100.6665	7,123.00	
108.1	242.2075	115,489.17	
108.1	242.2105	15,304.78	
108.1	242.2110	151.38	
403	242100.6717	14.96	
403	242100.6725	478.26	
403	242100.6750	25.92	
403	242100.6760	1.25	
403	242100.6765	1,224.31	
108.1	242.2180	129.35	
403	242100.6765	75.84	
108.1	242.2230	52.94	
403	242100.6855	32.17	



403	242100.6860	4.09	
271	242.3800	2,447.34	
407.1	242100.6995	0.65	
271	242.3840	0.20	
407.1	242100.7025	0.02	
271	242.3850	54.38	
407.1	242100.7045	0.03	
271	242.3875	104.43	
407.1	242100.7065	133.88	
407.1	242100.7070	48.95	
271	242.3890	0.06	
407.1	242100.7080	0.04	
407.1	242100.7085	0.01	
271	242.3905	0.11	
407.1	242100.7160	493.06	
271	242.3980	34,734.71	
271	242.4005	2.46	
271	242.4030	3,824.98	
271	242.4055	5,959.65	
407.1	242100.7245	1,679.78	
407.1	242100.7275	175.47	
271	242.4115	891.54	
271	242.4265	89,092.51	
407.1	242100.7430	1,525.07	
215	242.4299	96,438.39	
108.1	242.1840		93.75
403	242100.6455		591.59
108.1	242.1850		10,713.34
403	242100.6465		0.19
403	242100.6470		38.44
403	242100.6485		0.04
108.1	242.1890		12.98
108.1	242.1900		4.48
403	242100.6510		0.06
403	242100.6520		0.03
403	242100.6525		137.11
108.1	242.1920		552.46
403	242100.6530		2.95
403	242100.6535		.00
403	242100.6540		0.03
108.1	242.1935		1.69
108.1	242.1940		0.13
108.1	242.1990		48.11
108.1	242.2010		6,036.00
108.1	242.2030		86,139.97

108.1	242.2040	0.09
108.1	242.2060	115,440.69
403	242100.6680	7,141.54
403	242100.6710	605.74
403	242100.6715	77.74
108.1	242.2113	23.48
108.1	242.2120	12,140.11
108.1	242.2145	25.92
108.1	242.2155	3.74
108.1	242.2160	2,944.87
108.1	242.2160	75.84
108.1	242.2250	96.50
108.1	242.2255	8,694.21
271	242.3810	1.70
271	242.3815	0.00
407.1	242100.7000	0.01
407.1	242100.7035	54.38
271	242.3860	0.08
407.1	242100.7060	34.77
271	242.3880	402.00
271	242.3885	146.50
407.1	242100.7075	0.02
271	242.3895	0.09
271	242.3900	0.03
407.1	242100.7090	0.04
271	242.3975	37,706.57
407.1	242100.7165	493.46
407.1	242100.7185	1.47
271	242.4050	25,944.22
407.1	242100.7255	304.17
407.1	242100.7230	1,078.70
271	242.4070	50,087.94
271	242.4100	11,807.23
271	242.4105	12,072.49
407.1	242100.7280	1.06
407.1	242100.7285	138.52
271	242.4150	7.28
407.1	242100.7325	0.37
271	242.4155	3,480.59
407.1	242100.7330	164.41
271	242.4175	351.95
407.1	242100.7350	0.01

Effect on filing balance per books – Average water A/D is increased (credited) by \$2,565.  
Average wastewater A/D is increased (credited) by \$92,544. Water depreciation

expense is decreased (credited) by \$332. Wastewater depreciation expense is increased (debited) by \$2,441. Average water A/A of CIAC is decreased (credited) by \$867. Average wastewater A/A of CIAC is decreased (credited) by \$3,136. Water amortization expense is decreased (debited) by \$92. Wastewater amortization expense is decreased (debited) by \$1,693.

**Audit Finding No. 4 – 2006 and 2008 Plant Addition**

The Company agrees with Audit Staff, and has similar numbers; the small differences are likely due to rounding. Please see w/p AF (4) for supporting documentation.

Effect on general ledger – The Company proposes the following journal entry:

<u>NARUC</u>	<u>JDE</u>	<u>Debit</u>	<u>Credit</u>
108.1	242.1900	109.36	
108.1	242.1890	17.75	
636	242100.6050	426.00	
215	242.4299	701.20	
311.3	242.1105		771.96
310.2	242.1095		426.00
403	242100.6510		38.60
403	242100.6500		17.75

Effect on filing balance per books – Average water UPIS is reduced (credited) by \$985. Average water A/D is reduced (debited) by \$99. Water depreciation expense is reduced (credited) by \$56. Water O&M expense is increased (debited) by \$426.

**Audit Finding No. 5 – Property Tax**

The Company agrees with Audit Staff in theory, but believes Audit Staff's numbers are incorrect. The Company allocates all property taxes based on ERCs. Therefore, we must look at the remaining balance in general property taxes that has been approved by Audit Staff. This balance consists of small accruals and allocations. After removing the incorrect accrual of \$5,468.76, we are left with a total of \$134.27 in general property taxes. Since Lake Placid has an equal number of water and wastewater ERCs, the \$134.27 is split 50/50 between water and wastewater. We must then add back the specific water and wastewater property tax bills. This amount is reflective of the 2008 property tax amounts in both water and wastewater. Finally, we need to adjust against the balance currently requested in the filing. Please see w/p AF (5) for supporting documentation.

Effect on general ledger – There is no effect on the general ledger; the adjustment was only made to the filing.

Effect on filing balance per books – Water TOTI are increased (debited) by \$1,534 and wastewater TOTI are increased (debited) by \$3,935.

**Audit Finding No. 6 – Regulatory Assessment Fee**

Audit Staff is incorrect in saying all the regulatory assessment fees were charged to water expense. While this was true in the GL, in the filing these fees were split based on ERCs, with 50% allocation going to both water and wastewater, respectively. Please see w/p AF (6) for supporting documentation.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water TOTI are increased (debited) by \$425 and wastewater TOTI are increased (debited) by \$571.

**Audit Finding No. 7 – Electric Expenses**

The Company agrees with Audit Staff. Please see w/p AF (7) for supporting documentation.

Effect on general ledger – The Company proposes the following journal entry:

<u>NARUC</u>	<u>JDE</u>	<u>Debit</u>	<u>Credit</u>
132	242.2775	200.00	
615	242100.5465	129.92	
215	242.4299	200.00	
146	242.2710		339.72
715	242101.5470		190.20

Effect on filing balance per books – Water O&M is increased (debited) by \$130. Wastewater O&M is decreased (credited) by \$190.

**Audit Finding No. 8 – Expenses Pressure Relief Valve**

The Company agrees with Audit Staff, but calculates a different number for accumulated depreciation. Please see w/p AF (8) for supporting documentation. The Company believes Audit Staff has incorrectly calculated the A/D related to the valve entry.

Effect on general ledger – The Company proposes the following journal entry:

<u>NARUC</u>	<u>JDE</u>	<u>Debit</u>	<u>Credit</u>
320.3	242.1115	1,198.70	
108.1	242.1910	899.03	
403	242100.6515	59.94	
215	242.4299	44.95	
320.3	242.1115		899.03
108.1	242.1910		59.94
403	242100.6515		44.95
620	242100.6285		1,198.70

Effect on filing balance per books-- Average water UPIS is increased (debited) by \$150. Average water A/D is decreased (debited) by \$420. Water depreciation expense is increased by \$15. Water O&M expense is decreased (credited) by \$1,199.

**Audit Finding No. 9 – Well Screens**

The Company agrees with Audit Staff, but calculates a different depreciation. The Company suspects Audit Staff did not calculate depreciation beginning in July, which is when the item was booked. Please see w/p AF (9) for supporting documentation.

Effect on general ledger – The Company proposes the following journal entry:

<u>NARUC</u>	<u>JDE</u>	<u>Debit</u>	<u>Credit</u>
307.2	242.1080	830.00	
403	242100.6485	13.83	
108.1	242.1875		13.83
620	242100.6290		830.00

Effect on filing balance per books-- Average water UPIS is increased (debited) by \$415. Average water A/D is increased (credited) by \$7. Water depreciation expense is increased (debited) by \$14. Water O&M expense is decreased by \$830.

**Audit Finding No. 10 – Non-recurring Expense**

The Company agrees with this audit finding.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books-- Water O&M expense is reduced (credited) by \$803.

### **Audit Finding No. 11 – Invoice Recorded Twice**

The Company agrees with this audit finding.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water O&M expense is reduced (credited) by \$2,235. Wastewater O&M expense is reduced (credited) by \$2,235.

### **Audit Finding No. 12 – Rate Case Expense**

The Company agrees with this audit finding in totality but believes that the total water vs. wastewater reduction should be different. Since those dollars are split between ERCs in the filing, they should be removed in a similar matter. Please see w/p AF(11) for supporting documentation.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water O&M expense is reduced (credited) by \$4,114, and wastewater O&M expense is reduced (credited) by \$4,114.

### **Audit Finding No. 13 – Pro Forma Plant Additions**

The Company agrees with this audit finding in totality but believes that the total water vs. wastewater reduction should be different. Since those dollars are split between ERCs in the filing, they should be removed in a similar matter. Small differences exist due to rounding.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Wastewater UPIS is increased (debited) by \$5,117. Wastewater A/D is reduced (debited) by \$15,110. Wastewater depreciation expense is increased (debited) by \$239.

### **Audit Finding No. 14 – Forecasted Revenue and RAF**

The Company disagrees with how Staff has calculated annualized RAF. The Company has calculated the RAF differently based on annualized revenues and the adjustment that has already been calculated in audit finding no. 6. The Company takes the total annualized RAF by multiplying the annualized revenue by 4.5%. The Company then adjusts the per books RAF and the RAF adjustment from audit finding no. 6 against this annualized number. Support for the Company's calculation can be found in w/p AF (14).

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water TOTI is decreased (credited) by \$1,166. Wastewater TOTI is increased by \$1.

**Audit Finding No. 15 – Change in ERC Allocations for Headquarters Expense**

The Company has gone back through the audit report for Longwood Utilities, Inc. (Docket No. 090392-WS). It has also gone back through the Company responses to this audit report. Based on the audit findings in that docket, and the Company's responses to those audit findings, the Company recommends numbers that are different from Audit Staff's numbers. The Company's numbers include adjustments to regional and WSC account balances in the Longwood docket, and have been adjusted against the allocation ledger of Lake Placid. Please see w/p AF (15), w/p AF (15a), and w/p AF (15b) for supporting documentation.

The following is a list of expense items from the Longwood docket related to WSC and regional expenses to which the Company made comments. No enclosures have been provided with the exception of the audit workpapers, because these enclosures have been previously provided in Longwood, Sanlando, and Pennbrooke. From the list staff provided in this audit report, there are three new adjustments proposed in audit finding no. 22 of this audit report. These include removal of WSC insurance accrual for \$111,077.37, removal of a WSC computer maintenance expense for \$6,449, and removal of lift station bills that were coded to a cost center for the amount of \$1,195.65. The Company agrees with these adjustments and has incorporated them into w/p AF (15). Note that the Company has included 1/12 of the insurance accrual, as Audit Staff noted it should have been a prepaid, and it was booked in December 2008.

102100.5735	DEC 2008 RECLASS ASSETS	The Company has located this invoice. It was originally booked to Company 101 as an asset, and then transferred to Company 102 as an asset. It was then deemed an expense and moved to 102100.5735. The actual invoice came in \$9,357.41 higher than originally booked; therefore account 102100.5735 should be increased by this amount. Please see the enclosed invoice named "Microsoft Invoice" for a total amount of \$159,077.56. (\$9,357.41 included in w/p A/F (15a))
102100.5735	ASHWOOD COMPUTER CO INC	The Company agrees this should be capitalized. (\$8,215.00 removed from a/c 5735 and added to a/c 1590)
102104.5735	IP SOFT	The Company agrees this should be removed. (\$425,476.60 removed from a/c 5735)
102100.5745	WRO-MICROSOFT LISC	The Company erred in its restatement and recalculation of this account. The Company faulted because it restated depreciation expense fully for the computer assets in WSC, however, the Company failed to take into account that 102100.5745 holds the computer depreciation /amortization for some of its computer assets. The Company proposes, in this response to the audit report, to fully remove the balance in account 5745 for WSC, since depreciation for computers has already been fully restated based on the Commission balances
102100.5745	002*AP.INVD*03*75	
102100.5745	002*AP.INVD*03*75	
102100.5745	SUMMARIZED DEPRECIATION	

starting at 12/31/2005. To not fully remove the amount in 5745 for WSC would be to double count depreciation expense, and in essence, to overstate the WSC expenses that should be allocated to Pennbrooke. Therefore, the Company has removed \$35,547.51 from its WSC expenses in a/c 5745.

102104.5820	ARLINGTON COMPUTER	The Company agrees this should be removed. (\$2,395.00 removed from a/c 5820)
102101.6005	FINANCE STUDY 08/08	The Company has located this invoice. Please see the invoice named "Intralinks".
102100.6010	WSC.SE6.A WSC WORKPAPERS	The Company has located the support for this accrual. It is attached as w/p AF (15) a.
102100.6010	PRICEWATERHOUSE COOPERS	The Company agrees this should be removed.
102100.6015	MV PREPAID TO EXP	When looking at this entry, the Company discovered that its prepaids at the WSC level were not being expensed correctly. The Company, in response to this audit, has restated its prepaid expense in accordance with the terms for each prepaid item. The prepaid expense of \$127,400.93 has been removed, and the correct prepaid in this account in the amount of \$27,785.52 has been added. Please see w/p AF (15c)
102100.6025	ACCRUE 2008 LEGAL FEES	The Company agrees this should be removed. (\$7,273.41 removed from a/c 6025)
102106.6025	SQUIRE, SANDERS & DEMPSEY	The Company agrees this should be removed. (\$6,068.50 removed from a/c 6025)
102106.6025	LAW OFFICE OF DAVID BEERS	The Company agrees this should be removed. (\$1,330.64 removed from a/c 6025)
102106.6025	SQUIRE, SANDERS & DEMPSEY	The Company agrees this should be removed. (\$2,890.78 removed from a/c 6025)
102106.6025	SQUIRE, SANDERS & DEMPSEY	The Company agrees this should be removed. (\$2,271.83 removed from a/c 6025)
102100.6050	DELGADO, DANNY	The Company agrees this should be capitalized. (\$5,000.00 removed from a/c 6050 and added to a/c 1590)
102100.6050	HAYNES JR, JOHN S	The Company agrees this should be removed. (\$7,200.00 removed from a/c 6050)
102101.6050	HAYNES JR, JOHN S	The Company agrees this should be removed. (\$11,700.00 removed from a/c 6050)
102101.6050	MALCOLM PIRNIE, INC	The Company agrees this should be removed. (\$49,956.21 removed from a/c 6050)
102102.6070	HUNTON & WILLIAMS	The Company agrees this should be removed. (\$4,724.91 removed from a/c 6070)
102100.6185	CITICARD PAYMENTS 09/17/08	The Company has located this support. Please see the backup for CitiCard totaling \$8,282.58.



102100.6190	SCHUMACHER, LAWRENCE	The Company agrees this should be removed. (\$1,235 removed from a/c 6190)	
102100.6355	FINDERS FEE – SLOBADAN	When looking at this entry, the Company discovered that its deferred employment charges at the WSC level were not being expensed correctly. The Company, in response to this audit, has restated its deferred employment charges in accordance with the terms for each deferred employment item. The resulting expense is \$274,918.43, rather than \$296,306.93 as originally requested. Please see the supporting calculation in w/p AF (15d).	
102100.6355	FINDERS FEE – SLOBADAN		
102100.6355	RELOCATION		
102100.6355	RELOCATION – J.HOY/J.JOHN		
102100.6355	RELOCATION – J.HOY/J.JOHN		
102100.6355	FINDERS FEE – T.ISAACS/O.H		
102100.6355	JUNE DEFERRED ASSET WRITE		
102100.6355	WSC DEFERRED EMPLOYMENT		
102100.6355	WSC DEFERRED EMPLOYMENT		
102100.6355	RELOCATION – J.HOY/J.JOHN		
102100.6355	JUNE REVERSE WSC DEFER	This invoice was eventually cancelled out, so nothing should be removed. Please see the GL excerpt support for this in w/p AF(15e).	
102100.6355	WSC DEFERRED EMPLOYMENT		
102100.6380	SLYVESTER ASSOCIATES		
102100.6580	WATER PLANT-CONVERTED		This is depreciation expense related to an asset that was purchased prior to December 2007. It is called “converted” because it was part of the assets at the time of conversion from GLAP to JDE. That being said, it is unnecessary to remove the \$3,394.63 from the general ledger in this audit finding because this expense has already been adjusted against in the MFR at the correct depreciation rate. This was done in the w/p supplied to Audit Staff named “General Expense and RB Allocation Revisions”.
855100.5880	TRICOMM BUSINESS PRODUCT		
855100.5900	SE90 BU 252109 SEPT RECLASS		
855100.5900	SE 90BU 252109 JUNE RECLASS		
855100.5945	SE 90 BU 252109 YTD RECLASS		
855100.5945	SE 90BU 252109 JUNE RECLASS		
855100.5965	SE 90 BU 252104 JUNE RECLASS		
		Please see the enclosed journal entry and support invoices called “Journal Entry 257158”. These invoices were reclassified from business unit 252109 to business unit 855100. The journal entries showing the reclassification of the expenses out of 252109 is shown in w/p AF(15f), and the invoices supporting the amount reclassified are enclosed.	

journal entries showing the reclassification of the expenses out of 252109 is shown in w/p AF(15f), and the invoices supporting the amount reclassified are enclosed. The Company notes the Progress Energy bills are for a UIF lift station, so \$1,195.65 has been removed from a/c 5965.

855100.5970 SE 90 BU 252104 JUNE RECLASS Please see the enclosed journal entry and support invoices called "Journal Entry 257158 (7050.00)". These invoices were reclassified from business unit 252109 to business unit 855100. The journal entries showing the reclassification of the expenses out of 252109 is shown in w/p AF(15f), and the invoices supporting the amount reclassified are enclosed. The last invoice for \$1,800.00 could not be located, so the Company agrees this should be removed. (\$1,800.00 removed from a/c 5970).

855100.6360 SE 90 BU 252104 JUNE RECLASS Please see the enclosed journal entry and support invoices called "Journal Entry 257812". These invoices were reclassified from business unit 252109 to business unit 855100. The journal entries showing the reclassification of the expenses out of 252109 is shown in w/p AF(15f), and the invoices supporting the amount reclassified are enclosed. Please note that only the breakdown and summary page are included. The full invoice is over 500 pages long, but will be provided upon request.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water O&M is decreased (credited) by \$590. Water depreciation expense is decreased (credited) by \$312. Water TOTI is increased (debited) by \$39. Water tax expense is increased (debited) by \$13. Wastewater O&M is decreased (credited) by \$570. Wastewater depreciation expense is decreased (credited) by \$312. Wastewater TOTI is increased (debited) by \$39. Wastewater tax expense is increased (debited) by \$13.

#### **Audit Finding No. 16 – Change in ERC Allocations for Headquarters Rate Base**

The Company has gone back through the audit report for Longwood Utilities, Inc. (Docket No. 090392-WS). It has also gone back through the Company responses to this audit report. Based on the audit findings in that docket, and the Company's responses to those audit findings, the Company recommends numbers that are different from Audit Staff's numbers. The Company's numbers include adjustments to regional and WSC account balances in the Longwood docket, and have been adjusted against the allocation ledger of Lake Placid. Please see w/p AF (16) for supporting documentation. In order to keep volume of files down, any depreciation calculations can be provided upon request.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water UPIS is decreased (credited) by \$2,242. Water A/D is decreased (debited) by \$1,307. Wastewater UPIS is decreased (credited) by \$2,242. Wastewater A/D is decreased (debited) by \$1,307.

**Audit Finding No. 17 – Change Allocations for Salaries, Benefits, and Vehicles**

Since Audit Staff's receipt of the Company's salary workpaper, many changes have been made that effect the Company's salary expense. There have been personnel changes in operations, as well as some organization changes resulting in cost savings for the Company. Please see the Company's revised salary workpaper provided via CD in response to this audit finding. This CD is filed under notice of intent to request confidential classification, and should be treated as confidential. The file on the CD constitutes the unredacted version, and attached hereto are the redacted copies.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water UPIS should be decreased (credited) by \$2,112. Wastewater UPIS should be decreased (credited) by \$2,112. Water A/D should be decreased (debited) by \$2,409. Wastewater A/D should be decreased (debited) by \$2,409. Water O&M should be decreased (credited) by \$3,778. Wastewater O&M expense should be decreased (credited) by \$3,778. Water depreciation expense should be decreased (credited) by \$86. Wastewater depreciation expense should be decreased (credited) by \$86.

**Audit Finding No. 18 – Annualize Electric for New Lift Station**

The Company agrees with this audit finding.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Wastewater O&M should be increased (debited) by \$418.

**Audit Finding No. 19 – Proforma Rate Case Amortization**

The Company disagrees with this audit finding. The per book rate case expense was already adjusted in audit finding no. 12, and the Company agreed with the overall adjustment to adjust to the allowed rate case expense from the last rate case. However, Audit Staff has not included any spent or proposed rate case expense in the current case, with the exception of the filing fee. Please see w/p AF (19) for supporting documentation

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water O&M should be decreased (credited) by \$2,724. Wastewater O&M should be decreased (credited) by \$2,724.

**Audit Finding No. 20 – Chlorine Decrease**

The Company agrees with this audit finding in total, but splits its chlorine account by ERCs. Therefore, the decrease in chlorine would be split by ERCs.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – Water O&M should be decreased (credited) by \$477. Wastewater O&M should be decreased (credited) by \$477.

**Audit Finding No. 21 – Bad Deb Expense Decrease**

The Company disagrees with this audit finding. Unlike chlorine above, there is nothing measurable about the fact that bad debt expense decreased. No economic indicators were provided showing a downward trend in bad debt expense; Audit Staff only looked at Company data outside the test period to determine to adjust bad debt expense. It is unreasonable for audit staff to only look at this one period to determine a reasonable bad debt expense. The Company believes its test year bad debt expense is representative of bad debt expense. Write offs can occur at any given time, and additionally, as is, the test year bad debt expense is only 0.53% of revenues. This low amount of bad debt expense is more than reasonable for a test year.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – There is no effect on the filing.

**Audit Finding No. 22 – Headquarters Samples**

All comments for audit finding no. 22 have been incorporated into the response for audit finding no. 15, including adjustments.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – There is no effect on the filing, with the exception of what has been included for audit finding no. 15.

**Audit Finding No. 23 – Payroll Increases**

All comments for audit finding no. 23 have been incorporated into the response for audit finding no. 17, including adjustments.

Effect on general ledger – There is no effect on the general ledger.

Effect on filing balance per books – There is no effect on the filing, with the exception of what has been included for audit finding no. 17.

Audit Finding No. 24– 401(K) Costs

The Company disagrees with this audit finding. The Company believes that the 401(K) contribution should be looked at on an employee basis, as it has for the pro forma adjustment in the filing. The contribution is consistently given at 4% for full time employees. Since employees are annualized for our filings and are done on an employee basis, it stands to reason that 401(K) costs should be calculated in a consistent manner. The Company believes the manner in calculating 401(K) costs in its filing is correct.

Effect on general ledger – There is no effect on the general ledger; the adjustment was only made to the MFR.

Effect on filing – There is no effect on the filing.

**RESPONSE TO AUDIT REPORT  
SUPPORTING DOCUMENTATION  
DOCKET NO. 090531-WS**

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 2 - PLANT CORRECTIONS

w/p AF (2)

<u>Account</u>	<u>Description</u>	<u>Year/Month</u>	<u>Plant Balance</u>	<u>A/D</u>
242.1020	Organization	2005	12,374.30	(4,205.68)
242.1020	Organization	2006	12,374.30	(4,515.04)
242.1020	Organization	Jan-07	12,374.30	(4,540.82)
242.1020	Organization	Feb-07	12,374.30	(4,566.60)
242.1020	Organization	Mar-07	12,374.30	(4,592.38)
242.1020	Organization	Apr-07	12,374.30	(4,618.16)
242.1020	Organization	May-07	12,374.30	(4,643.94)
242.1020	Organization	Jun-07	12,374.30	(4,669.72)
242.1020	Organization	Jul-07	12,374.30	(4,695.50)
242.1020	Organization	Aug-07	12,374.30	(4,721.28)
242.1020	Organization	Sep-07	12,374.30	(4,747.06)
242.1020	Organization	Oct-07	12,374.30	(4,772.84)
242.1020	Organization	Nov-07	12,374.30	(4,798.62)
242.1020	Organization	Dec-07	12,374.30	(4,824.40)
242.1020	Organization	Jan-08	12,374.30	(4,850.17)
242.1020	Organization	Feb-08	12,374.30	(4,875.95)
242.1020	Organization	Mar-08	12,374.30	(4,901.73)
242.1020	Organization	Apr-08	12,374.30	(4,927.51)
242.1020	Organization	May-08	12,374.30	(4,953.29)
242.1020	Organization	Jun-08	12,374.30	(4,979.07)
242.1020	Organization	Jul-08	12,374.30	(5,004.85)
242.1020	Organization	Aug-08	12,374.30	(5,030.63)
242.1020	Organization	Sep-08	12,374.30	(5,056.41)
242.1020	Organization	Oct-08	12,374.30	(5,082.19)
242.1020	Organization	Nov-08	12,374.30	(5,107.97)
242.1020	Organization	Dec-08	12,374.30	(5,133.75)
	Dec-08 Corrected		12,374.30	(5,133.75)
	Dec-08 Per Books		12,374.30	(10,241.68)
	Per Books Adjustment		-	5,107.93

	Plant	A/D	Dep Exp
Simple Average Restated	12,374.30	(4,979.07)	309.36
Simple Average Per Books	12,374.30	(10,241.68)	-
Adjustment	-	5,262.61	309.36

<u>Account</u>	<u>Description</u>	<u>Year/Month</u>	<u>Plant Balance</u>	<u>A/D</u>
242.1025	Franchises	2005	1,250.00	(535.00)
242.1025	Franchises	2006	1,250.00	(566.25)
242.1025	Franchises	Jan-07	1,250.00	(568.85)
242.1025	Franchises	Feb-07	1,250.00	(571.46)
242.1025	Franchises	Mar-07	1,250.00	(574.06)
242.1025	Franchises	Apr-07	1,250.00	(576.67)
242.1025	Franchises	May-07	1,250.00	(579.27)
242.1025	Franchises	Jun-07	1,250.00	(581.88)
242.1025	Franchises	Jul-07	1,250.00	(584.48)
242.1025	Franchises	Aug-07	1,250.00	(587.08)
242.1025	Franchises	Sep-07	1,250.00	(589.69)
242.1025	Franchises	Oct-07	1,250.00	(592.29)
242.1025	Franchises	Nov-07	1,250.00	(594.90)
242.1025	Franchises	Dec-07	1,250.00	(597.50)
242.1025	Franchises	Jan-08	1,250.00	(600.10)
242.1025	Franchises	Feb-08	1,250.00	(602.71)
242.1025	Franchises	Mar-08	1,250.00	(605.31)
242.1025	Franchises	Apr-08	1,250.00	(607.92)
242.1025	Franchises	May-08	1,250.00	(610.52)
242.1025	Franchises	Jun-08	1,250.00	(613.12)

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 2 - PLANT CORRECTIONS

w/p AF (2)

242.1025 Franchises	Jul-08	1,250.00	(615.73)
242.1025 Franchises	Aug-08	1,250.00	(618.33)
242.1025 Franchises	Sep-08	1,250.00	(620.94)
242.1025 Franchises	Oct-08	1,250.00	(623.54)
242.1025 Franchises	Nov-08	1,250.00	(626.15)
242.1025 Franchises	Dec-08	1,250.00	(628.75)
	Dec-08 Corrected	1,250.00	(628.75)
	Dec-08 Per Books	1,250.00	(535.00)
	Per Books Adjustment	-	(93.75)

	Plant	A/D	Dep Exp
Simple Average Restated	1,250.00	(613.12)	31.25
Simple Average Per Books	1,250.00	(535.00)	-
Adjustment	-	(78.12)	31.25

Account	Description	Year/Month	Plant Balance	A/D
242.1030	Land & Land Rights - Source of Supply	2005	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	2006	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Jan-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Feb-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Mar-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Apr-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	May-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Jun-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Jul-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Aug-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Sep-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Oct-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Nov-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Dec-07	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Jan-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Feb-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Mar-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Apr-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	May-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Jun-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Jul-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Aug-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Sep-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Oct-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Nov-08	2,707.00	-
242.1030	Land & Land Rights - Source of Supply	Dec-08	2,707.00	-
	Dec-08 Corrected		2,707.00	
	Dec-08 Per Books		2,707.00	
	Per Books Adjustment		-	

	Plant
Simple Average Restated	2,707.00
Simple Average Per Books	2,707.00
Adjustment	-

Account	Description	Year/Month	Plant Balance	A/D
242.1050	Structures & Improvements - Source of Supply	2005	26,759.90	(12,369.63)
242.1050	Structures & Improvements - Source of Supply	2006	26,759.90	(13,205.88)
242.1050	Structures & Improvements - Source of Supply	Jan-07	26,759.90	(13,275.56)
242.1050	Structures & Improvements - Source of Supply	Feb-07	26,759.90	(13,345.25)
242.1050	Structures & Improvements - Source of Supply	Mar-07	26,759.90	(13,414.94)
242.1050	Structures & Improvements - Source of Supply	Apr-07	26,759.90	(13,484.63)
242.1050	Structures & Improvements - Source of Supply	May-07	26,759.90	(13,554.31)
242.1050	Structures & Improvements - Source of Supply	Jun-07	26,759.90	(13,624.00)



LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 2 - PLANT CORRECTIONS

w/p AF (2)

242.1050	Structures & Improvements - Source of Supply	Jul-07	26,759.90	(13,693.69)
242.1050	Structures & Improvements - Source of Supply	Aug-07	26,759.90	(13,763.37)
242.1050	Structures & Improvements - Source of Supply	Sep-07	26,759.90	(13,833.06)
242.1050	Structures & Improvements - Source of Supply	Oct-07	26,759.90	(13,902.75)
242.1050	Structures & Improvements - Source of Supply	Nov-07	26,759.90	(13,972.44)
242.1050	Structures & Improvements - Source of Supply	Dec-07	28,117.00	(14,045.66)
242.1050	Structures & Improvements - Source of Supply	Jan-08	28,117.00	(14,118.88)
242.1050	Structures & Improvements - Source of Supply	Feb-08	28,117.00	(14,192.10)
242.1050	Structures & Improvements - Source of Supply	Mar-08	28,117.00	(14,265.32)
242.1050	Structures & Improvements - Source of Supply	Apr-08	28,117.00	(14,338.54)
242.1050	Structures & Improvements - Source of Supply	May-08	28,117.00	(14,411.76)
242.1050	Structures & Improvements - Source of Supply	Jun-08	28,117.00	(14,484.99)
242.1050	Structures & Improvements - Source of Supply	Jul-08	28,117.00	(14,558.21)
242.1050	Structures & Improvements - Source of Supply	Aug-08	28,117.00	(14,631.43)
242.1050	Structures & Improvements - Source of Supply	Sep-08	28,117.00	(14,704.65)
242.1050	Structures & Improvements - Source of Supply	Oct-08	28,117.00	(14,777.87)
242.1050	Structures & Improvements - Source of Supply	Nov-08	28,117.00	(14,851.09)
242.1050	Structures & Improvements - Source of Supply	Dec-08	28,117.00	(14,924.31)
	Dec-08 Corrected		28,117.00	(14,924.31)
	Dec-08 Per Books		28,117.00	(20,272.53)
	Per Books Adjustment		-	5,348.22

	Plant	A/D	Dep Exp
Simple Average Restated	28,117.00	(14,484.99)	878.66
Simple Average Per Books	28,117.00	(17,259.91)	1,470.25
Adjustment	-	2,774.92	(591.59)

Account	Description	Year/Month	Plant Balance	A/D
242.1055	Structures & Improvements - Water Treatment	2005	653.00	127.70
242.1055	Structures & Improvements - Water Treatment	2006	1,868.25	94.83
242.1055	Structures & Improvements - Water Treatment	Jan-07	1,868.25	89.96
242.1055	Structures & Improvements - Water Treatment	Feb-07	1,868.25	85.10
242.1055	Structures & Improvements - Water Treatment	Mar-07	3,274.50	76.57
242.1055	Structures & Improvements - Water Treatment	Apr-07	3,274.50	68.04
242.1055	Structures & Improvements - Water Treatment	May-07	3,274.50	59.52
242.1055	Structures & Improvements - Water Treatment	Jun-07	3,805.75	49.61
242.1055	Structures & Improvements - Water Treatment	Jul-07	3,805.75	39.70
242.1055	Structures & Improvements - Water Treatment	Aug-07	3,805.75	29.78
242.1055	Structures & Improvements - Water Treatment	Sep-07	4,348.47	18.46
242.1055	Structures & Improvements - Water Treatment	Oct-07	4,348.47	7.14
242.1055	Structures & Improvements - Water Treatment	Nov-07	4,348.47	(4.19)
242.1055	Structures & Improvements - Water Treatment	Dec-07	4,899.34	(16.95)
242.1055	Structures & Improvements - Water Treatment	Jan-08	4,899.34	(29.71)
242.1055	Structures & Improvements - Water Treatment	Feb-08	4,899.34	(42.46)
242.1055	Structures & Improvements - Water Treatment	Mar-08	4,899.34	(55.22)
242.1055	Structures & Improvements - Water Treatment	Apr-08	4,899.34	(67.98)
242.1055	Structures & Improvements - Water Treatment	May-08	4,899.34	(80.74)
242.1055	Structures & Improvements - Water Treatment	Jun-08	4,899.34	(93.50)
242.1055	Structures & Improvements - Water Treatment	Jul-08	4,899.34	(106.26)
242.1055	Structures & Improvements - Water Treatment	Aug-08	4,899.34	(119.02)
242.1055	Structures & Improvements - Water Treatment	Sep-08	5,136.78	(132.39)
242.1055	Structures & Improvements - Water Treatment	Oct-08	12,496.99	(164.94)
242.1055	Structures & Improvements - Water Treatment	Nov-08	12,768.35	(198.19)
242.1055	Structures & Improvements - Water Treatment	Dec-08	12,768.35	(231.44)
	Dec-08 Corrected		12,768.35	(231.44)
	Dec-08 Per Books		(8,741.86)	10,481.90

	Plant	A/D	Dep Exp
Simple Average Restated	8,833.85	(124.19)	214.49
Simple Average Per Books	(8,996.26)	10,560.60	157.39
Adjustment	17,830.11	(10,684.79)	57.10

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 2 - PLANT CORRECTIONS

w/p AF (2)

Per Books Adjustment 

21,510.21	(10,713.34)
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Account	Description	Year/Month	Plant Balance	A/D
242.1060	Structures & Improvements - Transmission & Distribution	2005	-	-
242.1060	Structures & Improvements - Transmission & Distribution	2006	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Jan-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Feb-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Mar-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Apr-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	May-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Jun-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Jul-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Aug-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Sep-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Oct-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Nov-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Dec-07	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Jan-08	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Feb-08	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Mar-08	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Apr-08	-	-
242.1060	Structures & Improvements - Transmission & Distribution	May-08	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Jun-08	-	-
242.1060	Structures & Improvements - Transmission & Distribution	Jul-08	3,150.55	(8.20)
242.1060	Structures & Improvements - Transmission & Distribution	Aug-08	3,150.55	(16.41)
242.1060	Structures & Improvements - Transmission & Distribution	Sep-08	3,150.55	(24.61)
242.1060	Structures & Improvements - Transmission & Distribution	Oct-08	3,150.55	(32.82)
242.1060	Structures & Improvements - Transmission & Distribution	Nov-08	5,370.55	(46.80)
242.1060	Structures & Improvements - Transmission & Distribution	Dec-08	5,370.55	(60.79)
	Dec-08 Corrected		5,370.55	(60.79)
	Dec-08 Per Books		5,370.55	(60.98)
	Per Books Adjustment		-	0.19

	Plant	A/D	Dep Exp
Simple Average Restated	2,685.28	(30.39)	60.79
Simple Average Per Books	2,685.28	(2,307.99)	60.98
Adjustment	-	2,277.60	(0.19)

Account	Description	Year/Month	Plant Balance	A/D
242.1065	Structures & Improvements - General	2005	-	-
242.1065	Structures & Improvements - General	2006	-	-
242.1065	Structures & Improvements - General	Jan-07	-	-
242.1065	Structures & Improvements - General	Feb-07	-	-
242.1065	Structures & Improvements - General	Mar-07	-	-
242.1065	Structures & Improvements - General	Apr-07	-	-
242.1065	Structures & Improvements - General	May-07	-	-
242.1065	Structures & Improvements - General	Jun-07	-	-
242.1065	Structures & Improvements - General	Jul-07	-	-
242.1065	Structures & Improvements - General	Aug-07	-	-
242.1065	Structures & Improvements - General	Sep-07	-	-
242.1065	Structures & Improvements - General	Oct-07	-	-
242.1065	Structures & Improvements - General	Nov-07	-	-
242.1065	Structures & Improvements - General	Dec-07	-	-
242.1065	Structures & Improvements - General	Jan-08	-	-
242.1065	Structures & Improvements - General	Feb-08	-	-
242.1065	Structures & Improvements - General	Mar-08	-	-

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242.1065	Structures & Improvements - General	Apr-08	-	-
242.1065	Structures & Improvements - General	May-08	-	-
242.1065	Structures & Improvements - General	Jun-08	-	-
242.1065	Structures & Improvements - General	Jul-08	-	-
242.1065	Structures & Improvements - General	Aug-08	-	-
242.1065	Structures & Improvements - General	Sep-08	-	-
242.1065	Structures & Improvements - General	Oct-08	-	-
242.1065	Structures & Improvements - General	Nov-08	-	-
242.1065	Structures & Improvements - General	Dec-08	-	-
Dec-08 Corrected			-	-
Dec-08 Per Books			7,360.21	(38.44)
Per Books Adjustment			(7,360.21)	38.44

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	3,680.11	(19.22)	38.44
Adjustment	(3,680.11)	19.22	(38.44)

Account	Description	Year/Month	Plant Balance	A/D
242.1060	Wells & Springs	2005	21,264.50	(11,591.45)
242.1080	Wells & Springs	2006	22,077.00	(12,286.14)
242.1080	Wells & Springs	Jan-07	22,077.00	(12,347.46)
242.1080	Wells & Springs	Feb-07	22,077.00	(12,408.79)
242.1080	Wells & Springs	Mar-07	22,077.00	(12,470.11)
242.1080	Wells & Springs	Apr-07	22,077.00	(12,531.44)
242.1080	Wells & Springs	May-07	22,077.00	(12,592.76)
242.1080	Wells & Springs	Jun-07	22,077.00	(12,654.09)
242.1080	Wells & Springs	Jul-07	22,077.00	(12,715.41)
242.1080	Wells & Springs	Aug-07	22,077.00	(12,776.74)
242.1080	Wells & Springs	Sep-07	22,077.00	(12,838.06)
242.1080	Wells & Springs	Oct-07	22,077.00	(12,899.39)
242.1080	Wells & Springs	Nov-07	22,077.00	(12,960.71)
242.1080	Wells & Springs	Dec-07	22,077.00	(13,022.04)
242.1080	Wells & Springs	Jan-08	22,077.00	(13,083.36)
242.1080	Wells & Springs	Feb-08	22,077.00	(13,144.69)
242.1080	Wells & Springs	Mar-08	22,077.00	(13,206.01)
242.1080	Wells & Springs	Apr-08	22,077.00	(13,267.34)
242.1080	Wells & Springs	May-08	22,077.00	(13,328.66)
242.1080	Wells & Springs	Jun-08	22,077.00	(13,389.99)
242.1080	Wells & Springs	Jul-08	22,077.00	(13,451.31)
242.1080	Wells & Springs	Aug-08	22,077.00	(13,512.64)
242.1080	Wells & Springs	Sep-08	22,077.00	(13,573.96)
242.1080	Wells & Springs	Oct-08	22,077.00	(13,635.29)
242.1080	Wells & Springs	Nov-08	22,077.00	(13,696.61)
242.1080	Wells & Springs	Dec-08	22,077.00	(13,757.94)
Dec-08 Corrected			22,077.00	(13,757.94)
Dec-08 Per Books			22,077.00	(13,780.41)
Per Books Adjustment			-	22.47

	Plant	A/D	Dep Exp
Simple Average Restated	22,077.00	(13,389.99)	735.90
Simple Average Per Books	22,077.00	(13,412.44)	735.94
Adjustment	-	22.45	(0.04)

Account	Description	Year/Month	Plant Balance	A/D
242.1095	Power Generation Equipment	2005	-	-
242.1095	Power Generation Equipment	2006	-	-
242.1095	Power Generation Equipment	Jan-07	-	-
242.1095	Power Generation Equipment	Feb-07	-	-
242.1095	Power Generation Equipment	Mar-07	-	-

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242.1095	Power Generation Equipment	Apr-07	-	-
242.1095	Power Generation Equipment	May-07	-	-
242.1095	Power Generation Equipment	Jun-07	-	-
242.1095	Power Generation Equipment	Jul-07	-	-
242.1095	Power Generation Equipment	Aug-07	-	-
242.1095	Power Generation Equipment	Sep-07	-	-
242.1095	Power Generation Equipment	Oct-07	-	-
242.1095	Power Generation Equipment	Nov-07	-	-
242.1095	Power Generation Equipment	Dec-07	-	-
242.1095	Power Generation Equipment	Jan-08	-	-
242.1095	Power Generation Equipment	Feb-08	-	-
242.1095	Power Generation Equipment	Mar-08	426.00	(1.78)
242.1095	Power Generation Equipment	Apr-08	426.00	(3.55)
242.1095	Power Generation Equipment	May-08	426.00	(5.33)
242.1095	Power Generation Equipment	Jun-08	426.00	(7.10)
242.1095	Power Generation Equipment	Jul-08	426.00	(8.88)
242.1095	Power Generation Equipment	Aug-08	426.00	(10.65)
242.1095	Power Generation Equipment	Sep-08	426.00	(12.43)
242.1095	Power Generation Equipment	Oct-08	426.00	(14.20)
242.1095	Power Generation Equipment	Nov-08	426.00	(15.98)
242.1095	Power Generation Equipment	Dec-08	426.00	(17.75)
Dec-08 Corrected			426.00	(17.75)
Dec-08 Per Books			426.00	(4.77)
Per Books Adjustment			-	(12.98)

	Plant	A/D	Dep Exp
Simple Average Restated	213.00	(8.88)	17.75
Simple Average Per Books	213.00	(2.39)	4.77
Adjustment	-	(6.49)	12.98

Account	Description	Year/Month	Plant Balance	A/D
242.1105	Electric Pump Equipment - Water Treatment	2005	78,425.71	(32,187.36)
242.1105	Electric Pump Equipment - Water Treatment	2006	79,197.67	(36,337.59)
242.1105	Electric Pump Equipment - Water Treatment	Jan-07	79,197.67	(36,467.58)
242.1105	Electric Pump Equipment - Water Treatment	Feb-07	79,197.67	(36,797.57)
242.1105	Electric Pump Equipment - Water Treatment	Mar-07	79,197.67	(37,127.56)
242.1105	Electric Pump Equipment - Water Treatment	Apr-07	79,197.67	(37,457.56)
242.1105	Electric Pump Equipment - Water Treatment	May-07	79,197.67	(37,787.55)
242.1105	Electric Pump Equipment - Water Treatment	Jun-07	80,367.67	(38,122.41)
242.1105	Electric Pump Equipment - Water Treatment	Jul-07	80,367.67	(38,457.28)
242.1105	Electric Pump Equipment - Water Treatment	Aug-07	80,367.67	(38,792.14)
242.1105	Electric Pump Equipment - Water Treatment	Sep-07	80,367.67	(39,127.01)
242.1105	Electric Pump Equipment - Water Treatment	Oct-07	80,367.67	(39,461.87)
242.1105	Electric Pump Equipment - Water Treatment	Nov-07	80,367.67	(39,796.74)
242.1105	Electric Pump Equipment - Water Treatment	Dec-07	80,367.67	(40,131.60)
242.1105	Electric Pump Equipment - Water Treatment	Jan-08	80,367.67	(40,466.47)
242.1105	Electric Pump Equipment - Water Treatment	Feb-08	80,367.67	(40,801.33)
242.1105	Electric Pump Equipment - Water Treatment	Mar-08	80,367.67	(41,136.20)
242.1105	Electric Pump Equipment - Water Treatment	Apr-08	80,367.67	(41,471.06)
242.1105	Electric Pump Equipment - Water Treatment	May-08	80,367.67	(41,805.93)
242.1105	Electric Pump Equipment - Water Treatment	Jun-08	80,367.67	(42,140.79)
242.1105	Electric Pump Equipment - Water Treatment	Jul-08	80,367.67	(42,475.66)
242.1105	Electric Pump Equipment - Water Treatment	Aug-08	80,367.67	(42,810.52)
242.1105	Electric Pump Equipment - Water Treatment	Sep-08	80,367.67	(43,145.39)
242.1105	Electric Pump Equipment - Water Treatment	Oct-08	80,367.67	(43,480.26)
242.1105	Electric Pump Equipment - Water Treatment	Nov-08	80,639.03	(43,815.25)
242.1105	Electric Pump Equipment - Water Treatment	Dec-08	80,639.03	(44,152.25)

	Plant	A/D	Dep Exp
Simple Average Restated	80,503.35	(42,141.92)	4,020.64

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Dec-08 Corrected	80,639.03	(44,152.25)
Dec-08 Per Books	80,639.03	(44,147.77)
Per Books Adjustment	-	(4.48)

Simple Average Per Books	80,503.35	(42,137.42)	4,020.70
Adjustment	-	(4.50)	(0.06)

Account	Description	Year/Month	Plant Balance	A/D
242.1115	Water Treatment Equipment	2005	10,049.25	(4,149.90)
242.1115	Water Treatment Equipment	2006	30,570.35	34,281.93
242.1115	Water Treatment Equipment	Jan-07	30,570.35	34,166.13
242.1115	Water Treatment Equipment	Feb-07	30,570.35	34,050.33
242.1115	Water Treatment Equipment	Mar-07	30,570.35	33,934.54
242.1115	Water Treatment Equipment	Apr-07	30,570.35	33,818.74
242.1115	Water Treatment Equipment	May-07	32,175.35	33,696.86
242.1115	Water Treatment Equipment	Jun-07	32,175.35	33,574.99
242.1115	Water Treatment Equipment	Jul-07	32,175.35	33,453.11
242.1115	Water Treatment Equipment	Aug-07	32,175.35	33,331.23
242.1115	Water Treatment Equipment	Sep-07	32,175.35	33,209.36
242.1115	Water Treatment Equipment	Oct-07	32,175.35	33,087.48
242.1115	Water Treatment Equipment	Nov-07	32,175.35	32,965.61
242.1115	Water Treatment Equipment	Dec-07	32,175.35	32,843.73
242.1115	Water Treatment Equipment	Jan-08	32,175.35	32,721.85
242.1115	Water Treatment Equipment	Feb-08	32,175.35	32,599.98
242.1115	Water Treatment Equipment	Mar-08	32,175.35	32,478.10
242.1115	Water Treatment Equipment	Apr-08	32,175.35	32,356.22
242.1115	Water Treatment Equipment	May-08	32,175.35	32,234.35
242.1115	Water Treatment Equipment	Jun-08	32,175.35	32,112.47
242.1115	Water Treatment Equipment	Jul-08	32,175.35	31,990.59
242.1115	Water Treatment Equipment	Aug-08	32,175.35	31,868.72
242.1115	Water Treatment Equipment	Sep-08	32,175.35	31,746.84
242.1115	Water Treatment Equipment	Oct-08	32,175.35	31,624.97
242.1115	Water Treatment Equipment	Nov-08	32,175.35	31,503.09
242.1115	Water Treatment Equipment	Dec-08	32,175.35	31,381.21
Dec-08 Corrected			32,175.35	31,381.21
Dec-08 Per Books			32,175.35	26,883.09
Per Books Adjustment			-	4,498.12

	Plant	A/D	Dep Exp
Simple Average Restated	32,175.35	32,112.47	1,462.52
Simple Average Per Books	32,175.35	27,614.37	1,462.55
Adjustment	-	4,498.11	(0.03)

Account	Description	Year/Month	Plant Balance	A/D
242.1120	Distribution Reservoirs & Standpipes	2005	23,150.40	(6,935.99)
242.1120	Distribution Reservoirs & Standpipes	2006	23,337.90	(7,700.47)
242.1120	Distribution Reservoirs & Standpipes	Jan-07	23,337.90	(7,753.04)
242.1120	Distribution Reservoirs & Standpipes	Feb-07	23,337.90	(7,805.60)
242.1120	Distribution Reservoirs & Standpipes	Mar-07	23,337.90	(7,858.16)
242.1120	Distribution Reservoirs & Standpipes	Apr-07	23,337.90	(7,910.73)
242.1120	Distribution Reservoirs & Standpipes	May-07	23,337.90	(7,963.29)
242.1120	Distribution Reservoirs & Standpipes	Jun-07	23,337.90	(8,015.85)
242.1120	Distribution Reservoirs & Standpipes	Jul-07	23,337.90	(8,068.41)
242.1120	Distribution Reservoirs & Standpipes	Aug-07	23,337.90	(8,120.98)
242.1120	Distribution Reservoirs & Standpipes	Sep-07	23,337.90	(8,173.54)
242.1120	Distribution Reservoirs & Standpipes	Oct-07	23,337.90	(8,226.10)
242.1120	Distribution Reservoirs & Standpipes	Nov-07	27,654.40	(5,598.39)
242.1120	Distribution Reservoirs & Standpipes	Dec-07	27,756.16	(5,660.90)

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242.1120	Distribution Reservoirs & Standpipes	Jan-08	27,756.16	(5,723.41)
242.1120	Distribution Reservoirs & Standpipes	Feb-08	27,756.16	(5,785.93)
242.1120	Distribution Reservoirs & Standpipes	Mar-08	27,756.16	(5,848.44)
242.1120	Distribution Reservoirs & Standpipes	Apr-08	27,756.16	(5,910.96)
242.1120	Distribution Reservoirs & Standpipes	May-08	27,756.16	(5,973.47)
242.1120	Distribution Reservoirs & Standpipes	Jun-08	27,756.16	(6,035.98)
242.1120	Distribution Reservoirs & Standpipes	Jul-08	27,756.16	(6,098.50)
242.1120	Distribution Reservoirs & Standpipes	Aug-08	27,756.16	(6,161.01)
242.1120	Distribution Reservoirs & Standpipes	Sep-08	27,756.16	(6,223.53)
242.1120	Distribution Reservoirs & Standpipes	Oct-08	27,756.16	(6,286.04)
242.1120	Distribution Reservoirs & Standpipes	Nov-08	28,061.44	(6,349.24)
242.1120	Distribution Reservoirs & Standpipes	Dec-08	28,061.44	(6,412.44)
Dec-08 Corrected			28,061.44	(6,412.44)
Dec-08 Per Books			29,666.44	(6,457.90)
Per Books Adjustment			(1,605.00)	45.46

	Plant	A/D	Dep Exp
Simple Average Restated	27,908.80	(6,036.67)	751.54
Simple Average Per Books	29,513.80	(6,013.58)	888.65
Adjustment	(1,605.00)	(23.10)	(137.11)

Account	Description	Year/Month	Plant Balance	A/D
242.1125	Transmission & Distribution Mains	2005	49,803.17	(13,582.30)
242.1125	Transmission & Distribution Mains	2006	51,741.41	(14,775.65)
242.1125	Transmission & Distribution Mains	Jan-07	51,741.41	(14,875.93)
242.1125	Transmission & Distribution Mains	Feb-07	51,741.41	(14,976.20)
242.1125	Transmission & Distribution Mains	Mar-07	51,866.41	(15,076.72)
242.1125	Transmission & Distribution Mains	Apr-07	51,866.41	(15,177.23)
242.1125	Transmission & Distribution Mains	May-07	51,866.41	(15,277.75)
242.1125	Transmission & Distribution Mains	Jun-07	52,241.41	(15,378.99)
242.1125	Transmission & Distribution Mains	Jul-07	52,241.41	(15,480.24)
242.1125	Transmission & Distribution Mains	Aug-07	52,241.41	(15,581.48)
242.1125	Transmission & Distribution Mains	Sep-07	52,275.33	(15,682.79)
242.1125	Transmission & Distribution Mains	Oct-07	52,546.69	(15,784.62)
242.1125	Transmission & Distribution Mains	Nov-07	52,546.69	(15,886.46)
242.1125	Transmission & Distribution Mains	Dec-07	52,953.73	(15,989.08)
242.1125	Transmission & Distribution Mains	Jan-08	52,953.73	(16,091.70)
242.1125	Transmission & Distribution Mains	Feb-08	52,953.73	(16,194.33)
242.1125	Transmission & Distribution Mains	Mar-08	52,953.73	(16,296.95)
242.1125	Transmission & Distribution Mains	Apr-08	52,953.73	(16,399.57)
242.1125	Transmission & Distribution Mains	May-08	52,953.73	(16,502.20)
242.1125	Transmission & Distribution Mains	Jun-08	52,953.73	(16,604.82)
242.1125	Transmission & Distribution Mains	Jul-08	52,953.73	(16,707.44)
242.1125	Transmission & Distribution Mains	Aug-08	52,953.73	(16,810.07)
242.1125	Transmission & Distribution Mains	Sep-08	52,953.73	(16,912.69)
242.1125	Transmission & Distribution Mains	Oct-08	52,953.73	(17,015.32)
242.1125	Transmission & Distribution Mains	Nov-08	53,292.93	(17,118.60)
242.1125	Transmission & Distribution Mains	Dec-08	177,140.86	(17,461.89)
Dec-08 Corrected			177,140.86	(17,461.89)
Dec-08 Per Books			177,140.86	(16,909.43)
Per Books Adjustment			-	(552.46)

	Plant	A/D	Dep Exp
Simple Average Restated	115,047.30	(16,725.49)	1,472.81
Simple Average Per Books	115,047.30	(16,171.55)	1,475.76
Adjustment	-	(553.94)	(2.95)

Account	Description	Year/Month	Plant Balance	A/D
242.1130	Service Lines	2005	27,905.24	(9,087.55)
242.1130	Service Lines	2006	27,967.74	(9,785.70)

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242.1130 Service Lines	Jan-07	27,967.74	(9,843.97)
242.1130 Service Lines	Feb-07	27,967.74	(9,902.23)
242.1130 Service Lines	Mar-07	27,967.74	(9,960.50)
242.1130 Service Lines	Apr-07	27,967.74	(10,018.77)
242.1130 Service Lines	May-07	27,967.74	(10,077.03)
242.1130 Service Lines	Jun-07	27,967.74	(10,135.30)
242.1130 Service Lines	Jul-07	28,225.54	(10,194.10)
242.1130 Service Lines	Aug-07	28,225.54	(10,252.91)
242.1130 Service Lines	Sep-07	28,225.54	(10,311.71)
242.1130 Service Lines	Oct-07	29,456.04	(10,373.07)
242.1130 Service Lines	Nov-07	30,397.97	(10,436.40)
242.1130 Service Lines	Dec-07	30,397.97	(10,499.73)
242.1130 Service Lines	Jan-08	30,397.97	(10,563.06)
242.1130 Service Lines	Feb-08	30,397.97	(10,626.39)
242.1130 Service Lines	Mar-08	30,397.97	(10,689.72)
242.1130 Service Lines	Apr-08	30,397.97	(10,753.05)
242.1130 Service Lines	May-08	30,397.97	(10,816.38)
242.1130 Service Lines	Jun-08	30,397.97	(10,879.71)
242.1130 Service Lines	Jul-08	30,397.97	(10,943.04)
242.1130 Service Lines	Aug-08	30,397.97	(11,006.37)
242.1130 Service Lines	Sep-08	30,397.97	(11,069.70)
242.1130 Service Lines	Oct-08	30,397.97	(11,133.02)
242.1130 Service Lines	Nov-08	30,397.97	(11,196.35)
242.1130 Service Lines	Dec-08	30,397.97	(11,259.68)
Dec-08 Corrected		30,397.97	(11,259.68)
Dec-08 Per Books		30,397.97	(11,259.83)
Per Books Adjustment		-	0.15

	Plant	A/D	Dep Exp
Simple Average Restated	30,397.97	(10,879.71)	759.95
Simple Average Per Books	30,397.97	(10,879.86)	759.95
Adjustment	-	0.15	(0.00)

Account	Description	Year/Month	Plant Balance	A/D
242.1135 Meters		2005	15,986.82	(10,171.25)
242.1135 Meters		2006	15,986.82	(10,970.59)
242.1135 Meters		Jan-07	16,826.82	(11,040.70)
242.1135 Meters		Feb-07	16,826.82	(11,110.81)
242.1135 Meters		Mar-07	17,039.97	(11,181.81)
242.1135 Meters		Apr-07	17,039.97	(11,252.81)
242.1135 Meters		May-07	17,414.14	(11,325.37)
242.1135 Meters		Jun-07	17,414.14	(11,397.93)
242.1135 Meters		Jul-07	17,414.14	(11,470.49)
242.1135 Meters		Aug-07	17,414.14	(11,543.05)
242.1135 Meters		Sep-07	17,414.14	(11,615.61)
242.1135 Meters		Oct-07	22,236.10	(11,708.26)
242.1135 Meters		Nov-07	21,993.10	(11,556.90)
242.1135 Meters		Dec-07	21,993.10	(11,648.54)
242.1135 Meters		Jan-08	21,993.10	(11,740.17)
242.1135 Meters		Feb-08	21,993.10	(11,831.81)
242.1135 Meters		Mar-08	21,993.10	(11,923.45)
242.1135 Meters		Apr-08	21,993.10	(12,015.09)
242.1135 Meters		May-08	21,993.10	(12,106.72)
242.1135 Meters		Jun-08	21,993.10	(12,198.36)
242.1135 Meters		Jul-08	21,993.10	(12,290.00)
242.1135 Meters		Aug-08	21,993.10	(12,381.64)
242.1135 Meters		Sep-08	21,993.10	(12,473.28)

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242.1135 Meters	Oct-08	21,993.10	(12,564.91)
242.1135 Meters	Nov-08	21,993.10	(12,656.55)
242.1135 Meters	Dec-08	21,993.10	(12,748.19)
	Dec-08 Corrected	21,993.10	(12,748.19)
	Dec-08 Per Books	21,993.10	(12,748.82)
	Per Books Adjustment	-	0.63

	Plant	A/D	Dep Exp
Simple Average Restated	21,993.10	(12,198.36)	1,099.66
Simple Average Per Books	21,993.10	(12,198.98)	1,099.68
Adjustment	-	0.62	(0.03)

Account	Description	Year/Month	Plant Balance	A/D
242.1140	Meter Installations	2005	1,283.55	(65.57)
242.1140	Meter Installations	2006	1,721.05	(131.57)
242.1140	Meter Installations	Jan-07	1,721.05	(138.74)
242.1140	Meter Installations	Feb-07	1,721.05	(145.91)
242.1140	Meter Installations	Mar-07	1,908.55	(153.86)
242.1140	Meter Installations	Apr-07	1,908.55	(161.82)
242.1140	Meter Installations	May-07	1,908.55	(169.77)
242.1140	Meter Installations	Jun-07	1,908.55	(177.72)
242.1140	Meter Installations	Jul-07	1,908.55	(185.67)
242.1140	Meter Installations	Aug-07	1,908.55	(193.63)
242.1140	Meter Installations	Sep-07	2,892.23	(205.68)
242.1140	Meter Installations	Oct-07	2,892.23	(217.73)
242.1140	Meter Installations	Nov-07	3,638.47	(232.89)
242.1140	Meter Installations	Dec-07	3,638.47	(248.05)
242.1140	Meter Installations	Jan-08	3,638.47	(263.21)
242.1140	Meter Installations	Feb-08	3,638.47	(278.37)
242.1140	Meter Installations	Mar-08	3,638.47	(293.53)
242.1140	Meter Installations	Apr-08	3,638.47	(308.69)
242.1140	Meter Installations	May-08	3,638.47	(323.85)
242.1140	Meter Installations	Jun-08	3,638.47	(339.01)
242.1140	Meter Installations	Jul-08	3,638.47	(354.17)
242.1140	Meter Installations	Aug-08	3,638.47	(369.33)
242.1140	Meter Installations	Sep-08	3,638.47	(384.49)
242.1140	Meter Installations	Oct-08	3,638.47	(399.65)
242.1140	Meter Installations	Nov-08	3,638.47	(414.81)
242.1140	Meter Installations	Dec-08	4,169.49	(432.18)
	Dec-08 Corrected	4,169.49	(432.18)	
	Dec-08 Per Books	4,169.49	(430.49)	
	Per Books Adjustment	-	(1.69)	

	Plant	A/D	Dep Exp
Simple Average Restated	3,903.98	(340.12)	184.14
Simple Average Per Books	3,903.98	(338.43)	184.13
Adjustment	-	(1.69)	0.01

Account	Description	Year/Month	Plant Balance	A/D
242.1145	Hydrants	2005	1,314.00	(474.27)
242.1145	Hydrants	2006	1,314.00	(503.47)
242.1145	Hydrants	Jan-07	1,314.00	(505.90)
242.1145	Hydrants	Feb-07	1,314.00	(508.34)
242.1145	Hydrants	Mar-07	1,314.00	(510.77)
242.1145	Hydrants	Apr-07	1,314.00	(513.20)
242.1145	Hydrants	May-07	1,314.00	(515.64)
242.1145	Hydrants	Jun-07	1,314.00	(518.07)
242.1145	Hydrants	Jul-07	1,314.00	(520.50)
242.1145	Hydrants	Aug-07	1,314.00	(522.94)
242.1145	Hydrants	Sep-07	1,314.00	(525.37)



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242.1145 Hydrants	Oct-07	1,314.00	(527.80)
242.1145 Hydrants	Nov-07	1,314.00	(530.24)
242.1145 Hydrants	Dec-07	1,314.00	(532.67)
242.1145 Hydrants	Jan-08	1,314.00	(535.10)
242.1145 Hydrants	Feb-08	1,314.00	(537.54)
242.1145 Hydrants	Mar-08	1,314.00	(539.97)
242.1145 Hydrants	Apr-08	1,314.00	(542.40)
242.1145 Hydrants	May-08	1,314.00	(544.84)
242.1145 Hydrants	Jun-08	1,314.00	(547.27)
242.1145 Hydrants	Jul-08	1,314.00	(549.70)
242.1145 Hydrants	Aug-08	1,314.00	(552.14)
242.1145 Hydrants	Sep-08	1,314.00	(554.57)
242.1145 Hydrants	Oct-08	1,314.00	(557.00)
242.1145 Hydrants	Nov-08	1,314.00	(559.44)
242.1145 Hydrants	Dec-08	1,314.00	(561.87)
Dec-08 Corrected		1,314.00	(561.87)
Dec-08 Per Books		1,314.00	(561.74)
Per Books Adjustment		-	(0.13)

	Plant	A/D	Dep Exp
Simple Average Restated	1,314.00	(547.27)	29.20
Simple Average Per Books	1,314.00	(547.16)	29.16
Adjustment	-	(0.11)	0.04

Account	Description	Year/Month	Plant Balance	A/D
242.1190 Tools, Shop, & Miscellaneous Equipment		2005	1,126.45	(455.61)
242.1190 Tools, Shop, & Miscellaneous Equipment		2006	1,712.91	(538.23)
242.1190 Tools, Shop, & Miscellaneous Equipment		Jan-07	1,712.91	(547.15)
242.1190 Tools, Shop, & Miscellaneous Equipment		Feb-07	1,712.91	(556.07)
242.1190 Tools, Shop, & Miscellaneous Equipment		Mar-07	1,712.91	(565.00)
242.1190 Tools, Shop, & Miscellaneous Equipment		Apr-07	1,712.91	(573.92)
242.1190 Tools, Shop, & Miscellaneous Equipment		May-07	1,712.91	(582.84)
242.1190 Tools, Shop, & Miscellaneous Equipment		Jun-07	1,712.91	(591.76)
242.1190 Tools, Shop, & Miscellaneous Equipment		Jul-07	1,712.91	(600.68)
242.1190 Tools, Shop, & Miscellaneous Equipment		Aug-07	1,712.91	(609.60)
242.1190 Tools, Shop, & Miscellaneous Equipment		Sep-07	1,712.91	(618.52)
242.1190 Tools, Shop, & Miscellaneous Equipment		Oct-07	1,712.91	(627.45)
242.1190 Tools, Shop, & Miscellaneous Equipment		Nov-07	1,712.91	(636.37)
242.1190 Tools, Shop, & Miscellaneous Equipment		Dec-07	1,712.91	(645.29)
242.1190 Tools, Shop, & Miscellaneous Equipment		Jan-08	1,712.91	(654.21)
242.1190 Tools, Shop, & Miscellaneous Equipment		Feb-08	1,712.91	(663.13)
242.1190 Tools, Shop, & Miscellaneous Equipment		Mar-08	1,712.91	(672.05)
242.1190 Tools, Shop, & Miscellaneous Equipment		Apr-08	1,712.91	(680.97)
242.1190 Tools, Shop, & Miscellaneous Equipment		May-08	1,712.91	(689.89)
242.1190 Tools, Shop, & Miscellaneous Equipment		Jun-08	1,712.91	(698.82)
242.1190 Tools, Shop, & Miscellaneous Equipment		Jul-08	1,712.91	(707.74)
242.1190 Tools, Shop, & Miscellaneous Equipment		Aug-08	1,712.91	(716.66)
242.1190 Tools, Shop, & Miscellaneous Equipment		Sep-08	1,712.91	(725.58)
242.1190 Tools, Shop, & Miscellaneous Equipment		Oct-08	1,712.91	(734.50)
242.1190 Tools, Shop, & Miscellaneous Equipment		Nov-08	1,712.91	(743.42)
242.1190 Tools, Shop, & Miscellaneous Equipment		Dec-08	1,712.91	(752.34)
Dec-08 Corrected		1,712.91	(752.34)	
Dec-08 Per Books		1,712.91	(752.35)	
Per Books Adjustment		-	0.01	

	Plant	A/D	Dep Exp
Simple Average Restated	1,712.91	(698.82)	107.06
Simple Average Per Books	1,712.91	(698.83)	107.04
Adjustment	-	0.01	0.02

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w/p AF (2)

<u>Account</u>	<u>Description</u>	<u>Year/Month</u>	<u>Plant Balance</u>	<u>A/D</u>
242.1195	Laboratory Equipment	2005	360.54	(264.64)
242.1195	Laboratory Equipment	2006	360.54	(288.68)
242.1195	Laboratory Equipment	Jan-07	360.54	(290.68)
242.1195	Laboratory Equipment	Feb-07	360.54	(292.68)
242.1195	Laboratory Equipment	Mar-07	360.54	(294.69)
242.1195	Laboratory Equipment	Apr-07	360.54	(296.69)
242.1195	Laboratory Equipment	May-07	360.54	(298.69)
242.1195	Laboratory Equipment	Jun-07	360.54	(300.69)
242.1195	Laboratory Equipment	Jul-07	360.54	(302.70)
242.1195	Laboratory Equipment	Aug-07	360.54	(304.70)
242.1195	Laboratory Equipment	Sep-07	360.54	(306.70)
242.1195	Laboratory Equipment	Oct-07	360.54	(308.71)
242.1195	Laboratory Equipment	Nov-07	360.54	(310.71)
242.1195	Laboratory Equipment	Dec-07	360.54	(312.71)
242.1195	Laboratory Equipment	Jan-08	360.54	(314.72)
242.1195	Laboratory Equipment	Feb-08	360.54	(316.72)
242.1195	Laboratory Equipment	Mar-08	360.54	(318.72)
242.1195	Laboratory Equipment	Apr-08	360.54	(320.72)
242.1195	Laboratory Equipment	May-08	360.54	(322.73)
242.1195	Laboratory Equipment	Jun-08	360.54	(324.73)
242.1195	Laboratory Equipment	Jul-08	360.54	(326.73)
242.1195	Laboratory Equipment	Aug-08	360.54	(328.74)
242.1195	Laboratory Equipment	Sep-08	360.54	(330.74)
242.1195	Laboratory Equipment	Oct-08	360.54	(332.74)
242.1195	Laboratory Equipment	Nov-08	360.54	(334.75)
242.1195	Laboratory Equipment	Dec-08	360.54	(336.75)
	Dec-08 Corrected		360.54	(336.75)
	Dec-08 Per Books		360.54	(288.64)
	Per Books Adjustment		-	(48.11)

	Plant	A/D	Dep Exp
Simple Average Restated	360.54	(324.73)	24.04
Simple Average Per Books	360.54	(288.64)	-
Adjustment	-	(36.09)	24.04

<u>Account</u>	<u>Description</u>	<u>Year/Month</u>	<u>Plant Balance</u>	<u>A/D</u>
242.1205	Communication Equipment	2005	553.03	(553.14)
242.1205	Communication Equipment	2006	553.03	(553.14)
242.1205	Communication Equipment	Jan-07	553.03	(553.14)
242.1205	Communication Equipment	Feb-07	553.03	(553.14)
242.1205	Communication Equipment	Mar-07	553.03	(553.14)
242.1205	Communication Equipment	Apr-07	553.03	(553.14)
242.1205	Communication Equipment	May-07	553.03	(553.14)
242.1205	Communication Equipment	Jun-07	553.03	(553.14)
242.1205	Communication Equipment	Jul-07	553.03	(553.14)
242.1205	Communication Equipment	Aug-07	553.03	(553.14)
242.1205	Communication Equipment	Sep-07	553.03	(553.14)
242.1205	Communication Equipment	Oct-07	553.03	(553.14)
242.1205	Communication Equipment	Nov-07	553.03	(553.14)
242.1205	Communication Equipment	Dec-07	553.03	(553.14)
242.1205	Communication Equipment	Jan-08	553.03	(553.14)
242.1205	Communication Equipment	Feb-08	553.03	(553.14)
242.1205	Communication Equipment	Mar-08	553.03	(553.14)
242.1205	Communication Equipment	Apr-08	553.03	(553.14)
242.1205	Communication Equipment	May-08	553.03	(553.14)
242.1205	Communication Equipment	Jun-08	553.03	(553.14)

LAKE PLACID UTILITIES, INC.  
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w/p AF (2)

242.1205 Communication Equipment	Jul-08	553.03	(553.14)
242.1205 Communication Equipment	Aug-08	553.03	(553.14)
242.1205 Communication Equipment	Sep-08	553.03	(553.14)
242.1205 Communication Equipment	Oct-08	553.03	(553.14)
242.1205 Communication Equipment	Nov-08	553.03	(553.14)
242.1205 Communication Equipment	Dec-08	553.03	(553.14)
Dec-08 Corrected		553.03	(553.14)
Dec-08 Per Books		553.03	(553.14)
Per Books Adjustment		-	-

	Plant	A/D	Dep Exp
Simple Average Restated	553.03	(553.14)	-
Simple Average Per Books	553.03	(553.14)	-
Adjustment	-	-	-

Account	Description	Year/Month	Plant Balance	A/D
242.1215	Water Plant Allocated	2005	-	-
242.1215	Water Plant Allocated	2006	-	-
242.1215	Water Plant Allocated	Jan-07	-	-
242.1215	Water Plant Allocated	Feb-07	-	-
242.1215	Water Plant Allocated	Mar-07	-	-
242.1215	Water Plant Allocated	Apr-07	-	-
242.1215	Water Plant Allocated	May-07	-	-
242.1215	Water Plant Allocated	Jun-07	-	-
242.1215	Water Plant Allocated	Jul-07	-	-
242.1215	Water Plant Allocated	Aug-07	-	-
242.1215	Water Plant Allocated	Sep-07	-	-
242.1215	Water Plant Allocated	Oct-07	-	-
242.1215	Water Plant Allocated	Nov-07	-	-
242.1215	Water Plant Allocated	Dec-07	-	-
242.1215	Water Plant Allocated	Jan-08	-	-
242.1215	Water Plant Allocated	Feb-08	-	-
242.1215	Water Plant Allocated	Mar-08	-	-
242.1215	Water Plant Allocated	Apr-08	-	-
242.1215	Water Plant Allocated	May-08	-	-
242.1215	Water Plant Allocated	Jun-08	-	-
242.1215	Water Plant Allocated	Jul-08	-	-
242.1215	Water Plant Allocated	Aug-08	-	-
242.1215	Water Plant Allocated	Sep-08	-	-
242.1215	Water Plant Allocated	Oct-08	-	-
242.1215	Water Plant Allocated	Nov-08	-	-
242.1215	Water Plant Allocated	Dec-08	-	-
Dec-08 Corrected			-	-
Dec-08 Per Books			5,633.00	-
Per Books Adjustment			(5,633.00)	-

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	5,633.00	-	-
Adjustment	(5,633.00)	-	-

Account	Description	Year/Month	Plant Balance	A/D
242.1220	Other Tangible Plant - Water	2005	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	2006	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Jan-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Feb-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Mar-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Apr-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	May-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Jun-07	6,036.00	(6,036.00)

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w/p AF (2)

242.1220	Other Tangible Plant - Water	Jul-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Aug-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Sep-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Oct-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Nov-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Dec-07	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Jan-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Feb-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Mar-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Apr-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	May-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Jun-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Jul-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Aug-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Sep-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Oct-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Nov-08	6,036.00	(6,036.00)
242.1220	Other Tangible Plant - Water	Dec-08	6,036.00	(6,036.00)
		Dec-08 Corrected	6,036.00	(6,036.00)
		Dec-08 Per Books	403.00	-
		Per Books Adjustment	5,633.00	(6,036.00)

	Plant	A/D	Dep Exp
Simple Average Restated	6,036.00	(6,036.00)	-
Simple Average Per Books	403.00	-	-
Adjustment	5,633.00	(6,036.00)	-

Account	Description	Year/Month	Plant Balance	A/D
242.1245	Organization	2005	10,994.00	(3,559.59)
242.1245	Organization	2006	10,994.00	(3,834.44)
242.1245	Organization	Jan-07	10,994.00	(3,857.34)
242.1245	Organization	Feb-07	10,994.00	(3,880.25)
242.1245	Organization	Mar-07	10,994.00	(3,903.15)
242.1245	Organization	Apr-07	10,994.00	(3,926.06)
242.1245	Organization	May-07	10,994.00	(3,948.96)
242.1245	Organization	Jun-07	10,994.00	(3,971.87)
242.1245	Organization	Jul-07	10,994.00	(3,994.77)
242.1245	Organization	Aug-07	10,994.00	(4,017.67)
242.1245	Organization	Sep-07	10,994.00	(4,040.58)
242.1245	Organization	Oct-07	10,994.00	(4,063.48)
242.1245	Organization	Nov-07	10,994.00	(4,086.39)
242.1245	Organization	Dec-07	10,994.00	(4,109.29)
242.1245	Organization	Jan-08	10,994.00	(4,132.19)
242.1245	Organization	Feb-08	10,994.00	(4,155.10)
242.1245	Organization	Mar-08	10,994.00	(4,178.00)
242.1245	Organization	Apr-08	10,994.00	(4,200.91)
242.1245	Organization	May-08	10,994.00	(4,223.81)
242.1245	Organization	Jun-08	10,994.00	(4,246.72)
242.1245	Organization	Jul-08	10,994.00	(4,269.62)
242.1245	Organization	Aug-08	10,994.00	(4,292.52)
242.1245	Organization	Sep-08	10,994.00	(4,315.43)
242.1245	Organization	Oct-08	10,994.00	(4,338.33)
242.1245	Organization	Nov-08	10,994.00	(4,361.24)
242.1245	Organization	Dec-08	10,994.00	(4,384.14)
		Dec-08 Corrected	10,994.00	(4,384.14)
		Dec-08 Per Books	10,994.00	81,755.83

	Plant	A/D	Dep Exp
Simple Average Restated	10,994.00	(4,246.72)	274.85
Simple Average Per Books	10,994.00	81,755.83	-
Adjustment	-	(86,002.55)	274.85

LAKE PLACID UTILITIES, INC.  
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w/p AF (2)

Per Books Adjustment 

-	(86,139.97)
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Account	Description	Year/Month	Plant Balance	A/D
242.1250	Franchises	2005	1,250.00	(1,017.22)
242.1250	Franchises	2006	1,250.00	(1,048.47)
242.1250	Franchises	Jan-07	1,250.00	(1,051.07)
242.1250	Franchises	Feb-07	1,250.00	(1,053.68)
242.1250	Franchises	Mar-07	1,250.00	(1,056.28)
242.1250	Franchises	Apr-07	1,250.00	(1,058.89)
242.1250	Franchises	May-07	1,250.00	(1,061.49)
242.1250	Franchises	Jun-07	1,250.00	(1,064.10)
242.1250	Franchises	Jul-07	1,250.00	(1,066.70)
242.1250	Franchises	Aug-07	1,250.00	(1,069.30)
242.1250	Franchises	Sep-07	1,250.00	(1,071.91)
242.1250	Franchises	Oct-07	1,250.00	(1,074.51)
242.1250	Franchises	Nov-07	1,250.00	(1,077.12)
242.1250	Franchises	Dec-07	1,250.00	(1,079.72)
242.1250	Franchises	Jan-08	1,250.00	(1,082.32)
242.1250	Franchises	Feb-08	1,250.00	(1,084.93)
242.1250	Franchises	Mar-08	1,250.00	(1,087.53)
242.1250	Franchises	Apr-08	1,250.00	(1,090.14)
242.1250	Franchises	May-08	1,250.00	(1,092.74)
242.1250	Franchises	Jun-08	1,250.00	(1,095.35)
242.1250	Franchises	Jul-08	1,250.00	(1,097.95)
242.1250	Franchises	Aug-08	1,250.00	(1,100.55)
242.1250	Franchises	Sep-08	1,250.00	(1,103.16)
242.1250	Franchises	Oct-08	1,250.00	(1,105.76)
242.1250	Franchises	Nov-08	1,250.00	(1,108.37)
242.1250	Franchises	Dec-08	1,250.00	(1,110.97)
	Dec-08 Corrected		1,250.00	(1,110.97)
	Dec-08 Per Books		1,250.00	(1,110.88)
	Per Books Adjustment		-	(0.09)

	Plant	A/D	Dep Exp
Simple Average Restated	1,250.00	(1,095.35)	31.25
Simple Average Per Books	1,250.00	(1,095.28)	31.21
Adjustment	-	(0.07)	0.04

Account	Description	Year/Month	Plant Balance	A/D
242.1270	Land & Land Rights - Wastewater Treatment	2005	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	2006	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Jan-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Feb-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Mar-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Apr-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	May-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Jun-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Jul-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Aug-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Sep-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Oct-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Nov-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Dec-07	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Jan-08	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Feb-08	21,665.00	-
242.1270	Land & Land Rights - Wastewater Treatment	Mar-08	21,665.00	-

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242.1270	Land & Land Rights - Wastewater Treatment	Apr-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	May-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Jun-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Jul-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Aug-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Sep-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Oct-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Nov-08	21,665.00	-		
242.1270	Land & Land Rights - Wastewater Treatment	Dec-08	21,665.00	-		
		Dec-08 Corrected	21,665.00			
		Dec-08 Per Books	-			
		Per Books Adjustment	21,665.00			
					Plant	
					Simple Average Restated	21,665.00
					Simple Average Per Books	-
					Adjustment	21,665.00

Account	Description	Year/Month	Plant Balance	A/D		
242.1285	Land & Land Rights - General	2005	-	-		
242.1285	Land & Land Rights - General	2006	-	-		
242.1285	Land & Land Rights - General	Jan-07	-	-		
242.1285	Land & Land Rights - General	Feb-07	-	-		
242.1285	Land & Land Rights - General	Mar-07	-	-		
242.1285	Land & Land Rights - General	Apr-07	-	-		
242.1285	Land & Land Rights - General	May-07	-	-		
242.1285	Land & Land Rights - General	Jun-07	-	-		
242.1285	Land & Land Rights - General	Jul-07	-	-		
242.1285	Land & Land Rights - General	Aug-07	-	-		
242.1285	Land & Land Rights - General	Sep-07	-	-		
242.1285	Land & Land Rights - General	Oct-07	-	-		
242.1285	Land & Land Rights - General	Nov-07	-	-		
242.1285	Land & Land Rights - General	Dec-07	-	-		
242.1285	Land & Land Rights - General	Jan-08	-	-		
242.1285	Land & Land Rights - General	Feb-08	-	-		
242.1285	Land & Land Rights - General	Mar-08	-	-		
242.1285	Land & Land Rights - General	Apr-08	-	-		
242.1285	Land & Land Rights - General	May-08	-	-		
242.1285	Land & Land Rights - General	Jun-08	-	-		
242.1285	Land & Land Rights - General	Jul-08	-	-		
242.1285	Land & Land Rights - General	Aug-08	-	-		
242.1285	Land & Land Rights - General	Sep-08	-	-		
242.1285	Land & Land Rights - General	Oct-08	-	-		
242.1285	Land & Land Rights - General	Nov-08	-	-		
242.1285	Land & Land Rights - General	Dec-08	-	-		
		Dec-08 Corrected	-			
		Dec-08 Per Books	21,665.00			
		Per Books Adjustment	(21,665.00)			
					Plant	
					Simple Average Restated	-
					Simple Average Per Books	21,665.00
					Adjustment	(21,665.00)

Account	Description	Year/Month	Plant Balance	A/D
242.1295	Structures & Improvements - Pump Lift Stations	2005	148,620.34	(117,759.93)
242.1295	Structures & Improvements - Pump Lift Stations	2006	148,620.34	(123,704.74)
242.1295	Structures & Improvements - Pump Lift Stations	Jan-07	148,620.34	(124,200.14)
242.1295	Structures & Improvements - Pump Lift Stations	Feb-07	148,620.34	(124,695.55)
242.1295	Structures & Improvements - Pump Lift Stations	Mar-07	148,620.34	(125,190.95)

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242.1295 Structures & Improvements - Pump Lift Stations	Apr-07	148,620.34	(125,686.35)
242.1295 Structures & Improvements - Pump Lift Stations	May-07	148,620.34	(126,181.75)
242.1295 Structures & Improvements - Pump Lift Stations	Jun-07	148,620.34	(126,677.15)
242.1295 Structures & Improvements - Pump Lift Stations	Jul-07	148,620.34	(127,172.55)
242.1295 Structures & Improvements - Pump Lift Stations	Aug-07	148,620.34	(127,667.95)
242.1295 Structures & Improvements - Pump Lift Stations	Sep-07	148,620.34	(128,163.35)
242.1295 Structures & Improvements - Pump Lift Stations	Oct-07	148,620.34	(128,658.75)
242.1295 Structures & Improvements - Pump Lift Stations	Nov-07	148,620.34	(129,154.16)
242.1295 Structures & Improvements - Pump Lift Stations	Dec-07	148,620.34	(129,649.56)
242.1295 Structures & Improvements - Pump Lift Stations	Jan-08	148,620.34	(130,144.96)
242.1295 Structures & Improvements - Pump Lift Stations	Feb-08	148,620.34	(130,640.36)
242.1295 Structures & Improvements - Pump Lift Stations	Mar-08	148,620.34	(131,135.76)
242.1295 Structures & Improvements - Pump Lift Stations	Apr-08	148,620.34	(131,631.16)
242.1295 Structures & Improvements - Pump Lift Stations	May-08	148,620.34	(132,126.56)
242.1295 Structures & Improvements - Pump Lift Stations	Jun-08	148,620.34	(132,621.96)
242.1295 Structures & Improvements - Pump Lift Stations	Jul-08	148,620.34	(133,117.37)
242.1295 Structures & Improvements - Pump Lift Stations	Aug-08	148,620.34	(133,612.77)
242.1295 Structures & Improvements - Pump Lift Stations	Sep-08	148,620.34	(134,108.17)
242.1295 Structures & Improvements - Pump Lift Stations	Oct-08	148,620.34	(134,603.57)
242.1295 Structures & Improvements - Pump Lift Stations	Nov-08	148,620.34	(135,098.97)
242.1295 Structures & Improvements - Pump Lift Stations	Dec-08	192,603.34	(135,740.98)
Dec-08 Corrected		192,603.34	(135,740.98)
Dec-08 Per Books		192,603.34	(137,163.13)
Per Books Adjustment		-	1,422.15

	Plant	A/D	Dep Exp
Simple Average Restated	170,611.84	(132,695.27)	6,091.42
Simple Average Per Books	170,611.84	(132,413.06)	5,076.15
Adjustment	-	(282.21)	1,015.27

Account	Description	Year/Month	Plant Balance	A/D
242.1300 Structures & Improvements - Wastewater Treatment		2005	227,185.93	(94,118.57)
242.1300 Structures & Improvements - Wastewater Treatment		2006	227,185.93	(101,218.13)
242.1300 Structures & Improvements - Wastewater Treatment		Jan-07	227,185.93	(101,809.76)
242.1300 Structures & Improvements - Wastewater Treatment		Feb-07	227,185.93	(102,401.39)
242.1300 Structures & Improvements - Wastewater Treatment		Mar-07	227,185.93	(102,993.02)
242.1300 Structures & Improvements - Wastewater Treatment		Apr-07	227,185.93	(103,584.65)
242.1300 Structures & Improvements - Wastewater Treatment		May-07	227,185.93	(104,176.28)
242.1300 Structures & Improvements - Wastewater Treatment		Jun-07	227,185.93	(104,767.91)
242.1300 Structures & Improvements - Wastewater Treatment		Jul-07	227,185.93	(105,359.54)
242.1300 Structures & Improvements - Wastewater Treatment		Aug-07	227,185.93	(105,951.17)
242.1300 Structures & Improvements - Wastewater Treatment		Sep-07	227,185.93	(106,542.80)
242.1300 Structures & Improvements - Wastewater Treatment		Oct-07	227,185.93	(107,134.43)
242.1300 Structures & Improvements - Wastewater Treatment		Nov-07	227,185.93	(107,726.06)
242.1300 Structures & Improvements - Wastewater Treatment		Dec-07	227,185.93	(108,317.69)
242.1300 Structures & Improvements - Wastewater Treatment		Jan-08	227,185.93	(108,909.32)
242.1300 Structures & Improvements - Wastewater Treatment		Feb-08	227,185.93	(109,500.95)
242.1300 Structures & Improvements - Wastewater Treatment		Mar-08	227,185.93	(110,092.58)
242.1300 Structures & Improvements - Wastewater Treatment		Apr-08	227,185.93	(110,684.21)
242.1300 Structures & Improvements - Wastewater Treatment		May-08	227,185.93	(111,275.84)
242.1300 Structures & Improvements - Wastewater Treatment		Jun-08	227,185.93	(111,867.47)
242.1300 Structures & Improvements - Wastewater Treatment		Jul-08	227,185.93	(112,459.10)
242.1300 Structures & Improvements - Wastewater Treatment		Aug-08	227,185.93	(113,050.73)
242.1300 Structures & Improvements - Wastewater Treatment		Sep-08	227,185.93	(113,642.36)
242.1300 Structures & Improvements - Wastewater Treatment		Oct-08	230,185.93	(114,241.80)
242.1300 Structures & Improvements - Wastewater Treatment		Nov-08	230,185.93	(114,841.25)
242.1300 Structures & Improvements - Wastewater Treatment		Dec-08	230,185.93	(115,440.69)

	Plant	A/D	Dep Exp
Simple Average Restated	228,685.93	(111,879.19)	7,123.00

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Dec-08 Corrected	230,185.93	(115,440.69)
Dec-08 Per Books	(3,093.00)	-
Per Books Adjustment	233,278.93	(115,440.69)

Simple Average Per Books	(3,093.00)	(2,212.00)	-
Adjustment	231,778.93	(109,667.19)	7,123.00

Account	Description	Year/Month	Plant Balance	A/D
242.1315	Structures & Improvements - General	2005	-	-
242.1315	Structures & Improvements - General	2006	-	-
242.1315	Structures & Improvements - General	Jan-07	-	-
242.1315	Structures & Improvements - General	Feb-07	-	-
242.1315	Structures & Improvements - General	Mar-07	-	-
242.1315	Structures & Improvements - General	Apr-07	-	-
242.1315	Structures & Improvements - General	May-07	-	-
242.1315	Structures & Improvements - General	Jun-07	-	-
242.1315	Structures & Improvements - General	Jul-07	-	-
242.1315	Structures & Improvements - General	Aug-07	-	-
242.1315	Structures & Improvements - General	Sep-07	-	-
242.1315	Structures & Improvements - General	Oct-07	-	-
242.1315	Structures & Improvements - General	Nov-07	-	-
242.1315	Structures & Improvements - General	Dec-07	-	-
242.1315	Structures & Improvements - General	Jan-08	-	-
242.1315	Structures & Improvements - General	Feb-08	-	-
242.1315	Structures & Improvements - General	Mar-08	-	-
242.1315	Structures & Improvements - General	Apr-08	-	-
242.1315	Structures & Improvements - General	May-08	-	-
242.1315	Structures & Improvements - General	Jun-08	-	-
242.1315	Structures & Improvements - General	Jul-08	-	-
242.1315	Structures & Improvements - General	Aug-08	-	-
242.1315	Structures & Improvements - General	Sep-08	-	-
242.1315	Structures & Improvements - General	Oct-08	-	-
242.1315	Structures & Improvements - General	Nov-08	-	-
242.1315	Structures & Improvements - General	Dec-08	-	-
Dec-08 Corrected			-	-
Dec-08 Per Books			230,185.93	(115,489.17)
Per Books Adjustment			(230,185.93)	115,489.17

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	228,685.93	(111,918.40)	7,141.54
Adjustment	(228,685.93)	111,918.40	(7,141.54)

Account	Description	Year/Month	Plant Balance	A/D
242.1345	Force Mains	2005	41,790.00	(46,225.82)
242.1345	Force Mains	2006	41,790.00	(46,225.82)
242.1345	Force Mains	Jan-07	41,790.00	(46,225.82)
242.1345	Force Mains	Feb-07	41,790.00	(46,225.82)
242.1345	Force Mains	Mar-07	41,790.00	(46,225.82)
242.1345	Force Mains	Apr-07	41,790.00	(46,225.82)
242.1345	Force Mains	May-07	41,790.00	(46,225.82)
242.1345	Force Mains	Jun-07	41,790.00	(46,225.82)
242.1345	Force Mains	Jul-07	41,790.00	(46,225.82)
242.1345	Force Mains	Aug-07	41,790.00	(46,225.82)
242.1345	Force Mains	Sep-07	41,790.00	(46,225.82)
242.1345	Force Mains	Oct-07	41,790.00	(46,225.82)
242.1345	Force Mains	Nov-07	41,790.00	(46,225.82)
242.1345	Force Mains	Dec-07	41,790.00	(46,225.82)



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242.1345 Force Mains	Jan-08	41,790.00	(46,225.82)
242.1345 Force Mains	Feb-08	41,790.00	(46,225.82)
242.1345 Force Mains	Mar-08	41,790.00	(46,225.82)
242.1345 Force Mains	Apr-08	41,790.00	(46,225.82)
242.1345 Force Mains	May-08	41,790.00	(46,225.82)
242.1345 Force Mains	Jun-08	41,790.00	(46,225.82)
242.1345 Force Mains	Jul-08	41,790.00	(46,225.82)
242.1345 Force Mains	Aug-08	41,790.00	(46,225.82)
242.1345 Force Mains	Sep-08	41,790.00	(46,225.82)
242.1345 Force Mains	Oct-08	41,790.00	(46,225.82)
242.1345 Force Mains	Nov-08	41,790.00	(46,225.82)
242.1345 Force Mains	Dec-08	47,722.28	(46,242.30)
Dec-08 Corrected		47,722.28	(46,242.30)
Dec-08 Per Books		68,233.53	(61,547.08)
Per Books Adjustment		(20,511.25)	15,304.78

	Plant	A/D	Dep Exp
Simple Average Restated	44,756.14	(46,234.06)	1,409.48
Simple Average Per Books	63,992.53	(60,539.47)	2,015.22
Adjustment	(19,236.39)	14,305.41	(605.74)

Account	Description	Year/Month	Plant Balance	A/D
242.1350 Gravity Mains		2005	66,844.50	(29,656.67)
242.1350 Gravity Mains		2006	68,248.75	(31,163.81)
242.1350 Gravity Mains		Jan-07	68,248.75	(31,290.19)
242.1350 Gravity Mains		Feb-07	68,248.75	(31,416.58)
242.1350 Gravity Mains		Mar-07	68,373.75	(31,543.20)
242.1350 Gravity Mains		Apr-07	68,373.75	(31,669.82)
242.1350 Gravity Mains		May-07	68,373.75	(31,796.43)
242.1350 Gravity Mains		Jun-07	68,623.75	(31,923.52)
242.1350 Gravity Mains		Jul-07	68,623.75	(32,050.60)
242.1350 Gravity Mains		Aug-07	68,623.75	(32,177.68)
242.1350 Gravity Mains		Sep-07	68,623.75	(32,304.76)
242.1350 Gravity Mains		Oct-07	68,623.75	(32,431.84)
242.1350 Gravity Mains		Nov-07	68,895.11	(32,559.42)
242.1350 Gravity Mains		Dec-07	68,962.83	(32,687.13)
242.1350 Gravity Mains		Jan-08	68,962.83	(32,814.84)
242.1350 Gravity Mains		Feb-08	68,962.83	(32,942.55)
242.1350 Gravity Mains		Mar-08	68,962.83	(33,070.26)
242.1350 Gravity Mains		Apr-08	68,962.83	(33,197.97)
242.1350 Gravity Mains		May-08	68,962.83	(33,325.68)
242.1350 Gravity Mains		Jun-08	68,962.83	(33,453.39)
242.1350 Gravity Mains		Jul-08	68,962.83	(33,581.09)
242.1350 Gravity Mains		Aug-08	68,962.83	(33,708.80)
242.1350 Gravity Mains		Sep-08	68,962.83	(33,836.51)
242.1350 Gravity Mains		Oct-08	68,962.83	(33,964.22)
242.1350 Gravity Mains		Nov-08	69,092.28	(34,092.17)
242.1350 Gravity Mains		Dec-08	150,840.51	(34,371.50)
Dec-08 Corrected			150,840.51	(34,371.50)
Dec-08 Per Books			154,904.98	(34,522.88)
Per Books Adjustment			(4,064.47)	151.38

	Plant	A/D	Dep Exp
Simple Average Restated	109,901.67	(33,529.32)	1,684.37
Simple Average Per Books	111,993.68	(33,641.83)	1,762.11
Adjustment	(2,092.00)	112.51	(77.74)

Account	Description	Year/Month	Plant Balance	A/D
242.1353 Manholes		2005	85.50	(2.44)
242.1353 Manholes		2006	85.50	(5.29)

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242.1353 Manholes	Jan-07	85.50	(5.53)
242.1353 Manholes	Feb-07	85.50	(5.77)
242.1353 Manholes	Mar-07	85.50	(6.00)
242.1353 Manholes	Apr-07	85.50	(6.24)
242.1353 Manholes	May-07	85.50	(6.48)
242.1353 Manholes	Jun-07	85.50	(6.72)
242.1353 Manholes	Jul-07	85.50	(6.95)
242.1353 Manholes	Aug-07	85.50	(7.19)
242.1353 Manholes	Sep-07	119.42	(7.52)
242.1353 Manholes	Oct-07	119.42	(7.85)
242.1353 Manholes	Nov-07	119.42	(8.19)
242.1353 Manholes	Dec-07	119.54	(8.52)
242.1353 Manholes	Jan-08	119.54	(8.85)
242.1353 Manholes	Feb-08	119.54	(9.18)
242.1353 Manholes	Mar-08	119.54	(9.51)
242.1353 Manholes	Apr-08	119.54	(9.85)
242.1353 Manholes	May-08	119.54	(10.18)
242.1353 Manholes	Jun-08	119.54	(10.51)
242.1353 Manholes	Jul-08	119.54	(10.84)
242.1353 Manholes	Aug-08	119.54	(11.17)
242.1353 Manholes	Sep-08	119.54	(11.51)
242.1353 Manholes	Oct-08	119.54	(11.84)
242.1353 Manholes	Nov-08	125.77	(12.19)
242.1353 Manholes	Dec-08	4,064.47	(23.48)
Dec-08 Corrected		4,064.47	(23.48)
Dec-08 Per Books		-	-
Per Books Adjustment		4,064.47	(23.48)

	Plant	A/D	Dep Exp
Simple Average Restated	2,092.00	(16.00)	14.96
Simple Average Per Books	-	-	-
Adjustment	2,092.00	(16.00)	14.96

Account	Description	Year/Month	Plant Balance	A/D
242.1360 Services To Customers		2005	17,899.03	(10,717.60)
242.1360 Services To Customers		2006	17,961.53	(11,189.18)
242.1360 Services To Customers		Jan-07	17,961.53	(11,228.56)
242.1360 Services To Customers		Feb-07	17,961.53	(11,267.95)
242.1360 Services To Customers		Mar-07	17,961.53	(11,307.34)
242.1360 Services To Customers		Apr-07	17,961.53	(11,346.73)
242.1360 Services To Customers		May-07	17,961.53	(11,386.12)
242.1360 Services To Customers		Jun-07	17,961.53	(11,425.51)
242.1360 Services To Customers		Jul-07	17,961.53	(11,464.90)
242.1360 Services To Customers		Aug-07	17,961.53	(11,504.29)
242.1360 Services To Customers		Sep-07	17,961.53	(11,543.68)
242.1360 Services To Customers		Oct-07	17,961.53	(11,583.07)
242.1360 Services To Customers		Nov-07	17,961.53	(11,622.46)
242.1360 Services To Customers		Dec-07	17,961.53	(11,661.85)
242.1360 Services To Customers		Jan-08	17,961.53	(11,701.24)
242.1360 Services To Customers		Feb-08	17,961.53	(11,740.63)
242.1360 Services To Customers		Mar-08	17,961.53	(11,780.02)
242.1360 Services To Customers		Apr-08	17,961.53	(11,819.40)
242.1360 Services To Customers		May-08	17,961.53	(11,858.79)
242.1360 Services To Customers		Jun-08	17,961.53	(11,898.18)
242.1360 Services To Customers		Jul-08	17,961.53	(11,937.57)
242.1360 Services To Customers		Aug-08	17,961.53	(11,976.96)
242.1360 Services To Customers		Sep-08	17,961.53	(12,016.35)

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242.1360 Services To Customers	Oct-08	17,961.53	(12,055.74)
242.1360 Services To Customers	Nov-08	17,961.53	(12,095.13)
242.1360 Services To Customers	Dec-08	20,511.25	(12,140.11)
	Dec-08 Corrected	20,511.25	(12,140.11)
	Dec-08 Per Books	-	-
	Per Books Adjustment	20,511.25	(12,140.11)

	Plant	A/D	Dep Exp
Simple Average Restated	19,236.39	(11,900.98)	478.26
Simple Average Per Books	-	-	-
Adjustment	19,236.39	(11,900.98)	478.26

Account	Description	Year/Month	Plant Balance	A/D
242.1385	Pumping Equipment - Reclaimed Water Treatment	2005	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	2006	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Jan-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Feb-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Mar-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Apr-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	May-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Jun-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Jul-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Aug-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Sep-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Oct-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Nov-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Dec-07	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Jan-08	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Feb-08	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Mar-08	-	-
242.1385	Pumping Equipment - Reclaimed Water Treatment	Apr-08	851.00	(3.94)
242.1385	Pumping Equipment - Reclaimed Water Treatment	May-08	851.00	(7.88)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Jun-08	851.00	(11.82)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Jul-08	851.00	(15.76)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Aug-08	851.00	(19.70)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Sep-08	851.00	(23.64)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Oct-08	851.00	(27.58)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Nov-08	851.00	(31.52)
242.1385	Pumping Equipment - Reclaimed Water Treatment	Dec-08	851.00	(35.46)
	Dec-08 Corrected	851.00	(35.46)	
	Dec-08 Per Books	851.00	(9.54)	
	Per Books Adjustment	-	(25.92)	

	Plant	A/D	Dep Exp
Simple Average Restated	425.50	(17.73)	35.46
Simple Average Per Books	425.50	(4.77)	9.54
Adjustment	-	(12.96)	25.92

Account	Description	Year/Month	Plant Balance	A/D
242.1395	Treatment & Disposal - Lagoons	2005	46.19	625.51
242.1395	Treatment & Disposal - Lagoons	2006	46.19	622.94
242.1395	Treatment & Disposal - Lagoons	Jan-07	46.19	622.73
242.1395	Treatment & Disposal - Lagoons	Feb-07	46.19	622.52
242.1395	Treatment & Disposal - Lagoons	Mar-07	46.19	622.30
242.1395	Treatment & Disposal - Lagoons	Apr-07	46.19	622.09
242.1395	Treatment & Disposal - Lagoons	May-07	46.19	621.87
242.1395	Treatment & Disposal - Lagoons	Jun-07	46.19	621.66
242.1395	Treatment & Disposal - Lagoons	Jul-07	46.19	621.45
242.1395	Treatment & Disposal - Lagoons	Aug-07	46.19	621.23
242.1395	Treatment & Disposal - Lagoons	Sep-07	46.19	621.02

LAKE PLACID UTILITIES, INC.  
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w/p AF (2)

242.1395 Treatment & Disposal - Lagoons	Oct-07	46.19	620.81
242.1395 Treatment & Disposal - Lagoons	Nov-07	46.19	620.59
242.1395 Treatment & Disposal - Lagoons	Dec-07	46.19	620.38
242.1395 Treatment & Disposal - Lagoons	Jan-08	46.19	620.16
242.1395 Treatment & Disposal - Lagoons	Feb-08	46.19	619.95
242.1395 Treatment & Disposal - Lagoons	Mar-08	46.19	619.74
242.1395 Treatment & Disposal - Lagoons	Apr-08	46.19	619.52
242.1395 Treatment & Disposal - Lagoons	May-08	46.19	619.31
242.1395 Treatment & Disposal - Lagoons	Jun-08	46.19	619.09
242.1395 Treatment & Disposal - Lagoons	Jul-08	46.19	618.88
242.1395 Treatment & Disposal - Lagoons	Aug-08	46.19	618.67
242.1395 Treatment & Disposal - Lagoons	Sep-08	46.19	618.45
242.1395 Treatment & Disposal - Lagoons	Oct-08	46.19	618.24
242.1395 Treatment & Disposal - Lagoons	Nov-08	46.19	618.03
242.1395 Treatment & Disposal - Lagoons	Dec-08	46.19	617.81
Dec-08 Corrected		46.19	617.81
Dec-08 Per Books		46.19	621.55
Per Books Adjustment		-	(3.74)

	Plant	A/D	Dep Exp
Simple Average Restated	46.19	619.09	2.57
Simple Average Per Books	46.19	622.21	1.32
Adjustment	-	(3.12)	1.25

Account	Description	Year/Month	Plant Balance	A/D
242.1400 Treatment & Disposal - Wastewater Treatment Plant		2005	40,981.88	(11,537.55)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		2006	41,154.88	(13,384.98)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Jan-07	42,726.65	(11,790.79)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Feb-07	42,726.65	(11,988.60)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Mar-07	43,164.15	(12,188.43)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Apr-07	43,164.15	(12,388.26)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		May-07	43,164.15	(12,588.10)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Jun-07	43,164.15	(12,787.93)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Jul-07	43,164.15	(12,987.77)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Aug-07	43,164.15	(13,187.60)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Sep-07	43,737.15	(13,390.09)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Oct-07	43,737.15	(13,592.57)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Nov-07	43,737.15	(13,795.06)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Dec-07	43,737.15	(13,997.55)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Jan-08	43,737.15	(14,200.03)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Feb-08	43,737.15	(14,402.52)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Mar-08	43,737.15	(14,605.01)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Apr-08	43,737.15	(14,807.49)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		May-08	43,737.15	(15,009.98)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Jun-08	43,737.15	(15,212.47)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Jul-08	46,737.15	(15,428.84)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Aug-08	46,737.15	(15,645.22)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Sep-08	46,737.15	(15,861.59)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Oct-08	43,737.15	(16,064.08)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Nov-08	44,078.52	(16,268.15)
242.1400 Treatment & Disposal - Wastewater Treatment Plant		Dec-08	44,078.52	(16,472.22)
Dec-08 Corrected			44,078.52	(16,472.22)
Dec-08 Per Books			(164,772.48)	(13,527.35)
Per Books Adjustment			208,851.00	(2,944.87)

	Plant	A/D	Dep Exp
Simple Average Restated	43,907.84	(15,234.88)	2,474.67
Simple Average Per Books	(164,943.17)	(12,902.17)	1,250.36
Adjustment	208,851.00	(2,332.71)	1,224.31

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AUDIT FINDING 2 - PLANT CORRECTIONS

w/p AF (2)

Account	Description	Year/Month	Plant Balance	A/D
242.1420	Outfall Lines	2005	1,940.00	(2,003.30)
242.1420	Outfall Lines	2006	1,940.00	(2,003.30)
242.1420	Outfall Lines	Jan-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Feb-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Mar-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Apr-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	May-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Jun-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Jul-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Aug-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Sep-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Oct-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Nov-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Dec-07	1,940.00	(2,003.30)
242.1420	Outfall Lines	Jan-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Feb-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Mar-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Apr-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	May-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Jun-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Jul-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Aug-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Sep-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Oct-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Nov-08	1,940.00	(2,003.30)
242.1420	Outfall Lines	Dec-08	1,940.00	(2,003.30)
		Dec-08 Corrected	1,940.00	(2,003.30)
		Dec-08 Per Books	1,940.00	(2,132.65)
		Per Books Adjustment	-	129.35
242.1435	Other Plant - Pumping Equipment	2005	-	-
242.1435	Other Plant - Pumping Equipment	2006	-	-
242.1435	Other Plant - Pumping Equipment	Jan-07	-	-
242.1435	Other Plant - Pumping Equipment	Feb-07	-	-
242.1435	Other Plant - Pumping Equipment	Mar-07	-	-
242.1435	Other Plant - Pumping Equipment	Apr-07	-	-
242.1435	Other Plant - Pumping Equipment	May-07	-	-
242.1435	Other Plant - Pumping Equipment	Jun-07	-	-
242.1435	Other Plant - Pumping Equipment	Jul-07	-	-
242.1435	Other Plant - Pumping Equipment	Aug-07	-	-
242.1435	Other Plant - Pumping Equipment	Sep-07	-	-
242.1435	Other Plant - Pumping Equipment	Oct-07	-	-
242.1435	Other Plant - Pumping Equipment	Nov-07	-	-
242.1435	Other Plant - Pumping Equipment	Dec-07	-	-
242.1435	Other Plant - Pumping Equipment	Jan-08	-	-
242.1435	Other Plant - Pumping Equipment	Feb-08	-	-
242.1435	Other Plant - Pumping Equipment	Mar-08	-	-
242.1435	Other Plant - Pumping Equipment	Apr-08	-	-
242.1435	Other Plant - Pumping Equipment	May-08	-	-
242.1435	Other Plant - Pumping Equipment	Jun-08	-	-
242.1435	Other Plant - Pumping Equipment	Jul-08	4,266.00	(19.75)

	Plant	A/D	Dep Exp
Simple Average Restated	1,940.00	(2,003.30)	-
Simple Average Per Books	1,940.00	(2,100.31)	-
Adjustment	-	97.01	-

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w/p AF (2)

242.1435 Other Plant - Pumping Equipment	Aug-08	4,266.00	(39.50)
242.1435 Other Plant - Pumping Equipment	Sep-08	4,266.00	(59.25)
242.1435 Other Plant - Pumping Equipment	Oct-08	4,266.00	(79.00)
242.1435 Other Plant - Pumping Equipment	Nov-08	4,266.00	(98.75)
242.1435 Other Plant - Pumping Equipment	Dec-08	4,266.00	(118.50)
Dec-08 Corrected		4,266.00	(118.50)
Dec-08 Per Books		4,266.00	(42.66)
Per Books Adjustment		-	(75.84)

	Plant	A/D	Dep Exp
Simple Average Restated	2,133.00	(59.25)	118.50
Simple Average Per Books	2,133.00	(24.03)	42.66
Adjustment	-	(35.23)	75.84

Account	Description	Year/Month	Plant Balance	A/D
242.1470	Tools, Shop, & Miscellaneous Equipment	2005	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	2006	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Jan-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Feb-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Mar-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Apr-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	May-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Jun-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Jul-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Aug-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Sep-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Oct-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Nov-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Dec-07	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Jan-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Feb-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Mar-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Apr-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	May-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Jun-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Jul-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Aug-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Sep-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Oct-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Nov-08	-	-
242.1470	Tools, Shop, & Miscellaneous Equipment	Dec-08	-	-
Dec-08 Corrected			-	-
Dec-08 Per Books			-	(52.94)
Per Books Adjustment			-	52.94

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	-	(52.94)	-
Adjustment	-	52.94	-

Account	Description	Year/Month	Plant Balance	A/D
242.1490	Miscellaneous Equipment	2005	579.00	-
242.1490	Miscellaneous Equipment	2006	579.00	(32.17)
242.1490	Miscellaneous Equipment	Jan-07	579.00	(34.85)
242.1490	Miscellaneous Equipment	Feb-07	579.00	(37.53)
242.1490	Miscellaneous Equipment	Mar-07	579.00	(40.21)
242.1490	Miscellaneous Equipment	Apr-07	579.00	(42.89)
242.1490	Miscellaneous Equipment	May-07	579.00	(45.57)
242.1490	Miscellaneous Equipment	Jun-07	579.00	(48.25)
242.1490	Miscellaneous Equipment	Jul-07	579.00	(50.93)

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242.1490	Miscellaneous Equipment	Aug-07	579.00	(53.61)
242.1490	Miscellaneous Equipment	Sep-07	579.00	(56.29)
242.1490	Miscellaneous Equipment	Oct-07	579.00	(58.97)
242.1490	Miscellaneous Equipment	Nov-07	579.00	(61.65)
242.1490	Miscellaneous Equipment	Dec-07	579.00	(64.33)
242.1490	Miscellaneous Equipment	Jan-08	579.00	(67.01)
242.1490	Miscellaneous Equipment	Feb-08	579.00	(69.69)
242.1490	Miscellaneous Equipment	Mar-08	579.00	(72.38)
242.1490	Miscellaneous Equipment	Apr-08	579.00	(75.06)
242.1490	Miscellaneous Equipment	May-08	579.00	(77.74)
242.1490	Miscellaneous Equipment	Jun-08	579.00	(80.42)
242.1490	Miscellaneous Equipment	Jul-08	579.00	(83.10)
242.1490	Miscellaneous Equipment	Aug-08	579.00	(85.78)
242.1490	Miscellaneous Equipment	Sep-08	579.00	(88.46)
242.1490	Miscellaneous Equipment	Oct-08	579.00	(91.14)
242.1490	Miscellaneous Equipment	Nov-08	579.00	(93.82)
242.1490	Miscellaneous Equipment	Dec-08	579.00	(96.50)
Dec-08 Corrected			579.00	(96.50)
Dec-08 Per Books			579.00	-
Per Books Adjustment			-	(96.50)

	Plant	A/D	Dep Exp
Simple Average Restated	579.00	(80.42)	32.17
Simple Average Per Books	579.00	-	-
Adjustment	-	(80.42)	32.17

Account	Description	Year/Month	Plant Balance	A/D
242.1495	Wastewater Plant Allocated	2005	-	-
242.1495	Wastewater Plant Allocated	2006	-	-
242.1495	Wastewater Plant Allocated	Jan-07	-	-
242.1495	Wastewater Plant Allocated	Feb-07	-	-
242.1495	Wastewater Plant Allocated	Mar-07	-	-
242.1495	Wastewater Plant Allocated	Apr-07	-	-
242.1495	Wastewater Plant Allocated	May-07	-	-
242.1495	Wastewater Plant Allocated	Jun-07	-	-
242.1495	Wastewater Plant Allocated	Jul-07	-	-
242.1495	Wastewater Plant Allocated	Aug-07	-	-
242.1495	Wastewater Plant Allocated	Sep-07	-	-
242.1495	Wastewater Plant Allocated	Oct-07	-	-
242.1495	Wastewater Plant Allocated	Nov-07	-	-
242.1495	Wastewater Plant Allocated	Dec-07	-	-
242.1495	Wastewater Plant Allocated	Jan-08	-	-
242.1495	Wastewater Plant Allocated	Feb-08	-	-
242.1495	Wastewater Plant Allocated	Mar-08	-	-
242.1495	Wastewater Plant Allocated	Apr-08	-	-
242.1495	Wastewater Plant Allocated	May-08	-	-
242.1495	Wastewater Plant Allocated	Jun-08	-	-
242.1495	Wastewater Plant Allocated	Jul-08	-	-
242.1495	Wastewater Plant Allocated	Aug-08	-	-
242.1495	Wastewater Plant Allocated	Sep-08	-	-
242.1495	Wastewater Plant Allocated	Oct-08	-	-
242.1495	Wastewater Plant Allocated	Nov-08	-	-
242.1495	Wastewater Plant Allocated	Dec-08	-	-
Dec-08 Corrected			-	-
Dec-08 Per Books			(223.06)	-
Per Books Adjustment			223.06	-

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	(223.06)	-	-
Adjustment	223.06	-	-

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<u>Account</u>	<u>Description</u>	<u>Year/Month</u>	<u>Plant Balance</u>	<u>A/D</u>
242.1500	Other Tangible Plant - Wastewater	2005	8,107.00	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	2006	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Jan-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Feb-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Mar-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Apr-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	May-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Jun-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Jul-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Aug-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Sep-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Oct-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Nov-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Dec-07	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Jan-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Feb-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Mar-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Apr-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	May-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Jun-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Jul-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Aug-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Sep-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Oct-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Nov-08	7,883.94	(8,686.00)
242.1500	Other Tangible Plant - Wastewater	Dec-08	7,883.94	(8,686.00)
		Dec-08 Corrected	7,883.94	(8,686.00)
		Dec-08 Per Books	8,107.00	8.21
		Per Books Adjustment	(223.06)	(8,694.21)

	Plant	A/D	Dep Exp
Simple Average Restated	7,883.94	(8,686.00)	-
Simple Average Per Books	8,107.00	6.17	(4.09)
Adjustment	(223.06)	(8,692.17)	4.09

<u>Account</u>	<u>Description</u>	<u>Year/Month</u>	<u>Plant Balance</u>	<u>A/D</u>
242.3255	CIAC - Organization	2005	-	-
242.3255	CIAC - Organization	2006	-	-
242.3255	CIAC - Organization	Jan-07	-	-
242.3255	CIAC - Organization	Feb-07	-	-
242.3255	CIAC - Organization	Mar-07	-	-
242.3255	CIAC - Organization	Apr-07	-	-
242.3255	CIAC - Organization	May-07	-	-
242.3255	CIAC - Organization	Jun-07	-	-
242.3255	CIAC - Organization	Jul-07	-	-
242.3255	CIAC - Organization	Aug-07	-	-
242.3255	CIAC - Organization	Sep-07	-	-
242.3255	CIAC - Organization	Oct-07	-	-
242.3255	CIAC - Organization	Nov-07	-	-
242.3255	CIAC - Organization	Dec-07	-	-
242.3255	CIAC - Organization	Jan-08	-	-
242.3255	CIAC - Organization	Feb-08	-	-
242.3255	CIAC - Organization	Mar-08	-	-
242.3255	CIAC - Organization	Apr-08	-	-



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242.3255	CIAC - Organization	May-08	-	-
242.3255	CIAC - Organization	Jun-08	-	-
242.3255	CIAC - Organization	Jul-08	-	-
242.3255	CIAC - Organization	Aug-08	-	-
242.3255	CIAC - Organization	Sep-08	-	-
242.3255	CIAC - Organization	Oct-08	-	-
242.3255	CIAC - Organization	Nov-08	-	-
242.3255	CIAC - Organization	Dec-08	-	-
	Dec-08 Corrected		-	-
	Dec-08 Per Books		-	(2,447.34)
	Per Books Adjustment		-	2,447.34

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	-	(2,447.34)	-
Adjustment	-	2,447.34	-

Account	Description	Year/Month	Plant Balance	A/D
242.3265	CIAC - Structures & Improvements - Source of Supply	2005	(7,828.20)	730.76
242.3265	CIAC - Structures & Improvements - Source of Supply	2006	(7,828.20)	975.39
242.3265	CIAC - Structures & Improvements - Source of Supply	Jan-07	(7,828.20)	995.78
242.3265	CIAC - Structures & Improvements - Source of Supply	Feb-07	(7,828.20)	1,016.16
242.3265	CIAC - Structures & Improvements - Source of Supply	Mar-07	(7,828.20)	1,036.55
242.3265	CIAC - Structures & Improvements - Source of Supply	Apr-07	(7,828.20)	1,056.94
242.3265	CIAC - Structures & Improvements - Source of Supply	May-07	(7,828.20)	1,077.32
242.3265	CIAC - Structures & Improvements - Source of Supply	Jun-07	(7,828.20)	1,097.71
242.3265	CIAC - Structures & Improvements - Source of Supply	Jul-07	(7,828.20)	1,118.09
242.3265	CIAC - Structures & Improvements - Source of Supply	Aug-07	(7,828.20)	1,138.48
242.3265	CIAC - Structures & Improvements - Source of Supply	Sep-07	(7,828.20)	1,158.86
242.3265	CIAC - Structures & Improvements - Source of Supply	Oct-07	(7,828.20)	1,179.25
242.3265	CIAC - Structures & Improvements - Source of Supply	Nov-07	(7,828.20)	1,199.64
242.3265	CIAC - Structures & Improvements - Source of Supply	Dec-07	(7,828.20)	1,220.02
242.3265	CIAC - Structures & Improvements - Source of Supply	Jan-08	(7,828.20)	1,240.41
242.3265	CIAC - Structures & Improvements - Source of Supply	Feb-08	(7,828.20)	1,260.79
242.3265	CIAC - Structures & Improvements - Source of Supply	Mar-08	(7,828.20)	1,281.18
242.3265	CIAC - Structures & Improvements - Source of Supply	Apr-08	(7,828.20)	1,301.57
242.3265	CIAC - Structures & Improvements - Source of Supply	May-08	(7,828.20)	1,321.95
242.3265	CIAC - Structures & Improvements - Source of Supply	Jun-08	(7,828.20)	1,342.34
242.3265	CIAC - Structures & Improvements - Source of Supply	Jul-08	(7,828.20)	1,362.72
242.3265	CIAC - Structures & Improvements - Source of Supply	Aug-08	(7,828.20)	1,383.11
242.3265	CIAC - Structures & Improvements - Source of Supply	Sep-08	(7,828.20)	1,403.50
242.3265	CIAC - Structures & Improvements - Source of Supply	Oct-08	(7,828.20)	1,423.88
242.3265	CIAC - Structures & Improvements - Source of Supply	Nov-08	(7,828.20)	1,444.27
242.3265	CIAC - Structures & Improvements - Source of Supply	Dec-08	(7,828.20)	1,464.65
	Dec-08 Corrected		(7,828.20)	1,464.65
	Dec-08 Per Books		(7,828.20)	1,466.35
	Per Books Adjustment		-	(1.70)

	Plant	A/D	Dep Exp
Simple Average Restated	(7,828.20)	1,342.34	(244.63)
Simple Average Per Books	(7,828.20)	1,343.71	(245.28)
Adjustment	-	(1.37)	0.65

Account	Description	Year/Month	Plant Balance	A/D
242.3270	CIAC - Structures & Improvements - Water Treatment	2005	(119.25)	11.10
242.3270	CIAC - Structures & Improvements - Water Treatment	2006	(119.25)	14.83
242.3270	CIAC - Structures & Improvements - Water Treatment	Jan-07	(119.25)	15.14
242.3270	CIAC - Structures & Improvements - Water Treatment	Feb-07	(119.25)	15.45
242.3270	CIAC - Structures & Improvements - Water Treatment	Mar-07	(119.25)	15.76
242.3270	CIAC - Structures & Improvements - Water Treatment	Apr-07	(119.25)	16.07

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242.3270	CIAC - Structures & Improvements - Water Treatment	May-07	(119.25)	16.38
242.3270	CIAC - Structures & Improvements - Water Treatment	Jun-07	(119.25)	16.69
242.3270	CIAC - Structures & Improvements - Water Treatment	Jul-07	(119.25)	17.00
242.3270	CIAC - Structures & Improvements - Water Treatment	Aug-07	(119.25)	17.31
242.3270	CIAC - Structures & Improvements - Water Treatment	Sep-07	(119.25)	17.62
242.3270	CIAC - Structures & Improvements - Water Treatment	Oct-07	(119.25)	17.93
242.3270	CIAC - Structures & Improvements - Water Treatment	Nov-07	(119.25)	18.24
242.3270	CIAC - Structures & Improvements - Water Treatment	Dec-07	(119.25)	18.55
242.3270	CIAC - Structures & Improvements - Water Treatment	Jan-08	(119.25)	18.86
242.3270	CIAC - Structures & Improvements - Water Treatment	Feb-08	(119.25)	19.17
242.3270	CIAC - Structures & Improvements - Water Treatment	Mar-08	(119.25)	19.48
242.3270	CIAC - Structures & Improvements - Water Treatment	Apr-08	(119.25)	19.80
242.3270	CIAC - Structures & Improvements - Water Treatment	May-08	(119.25)	20.11
242.3270	CIAC - Structures & Improvements - Water Treatment	Jun-08	(119.25)	20.42
242.3270	CIAC - Structures & Improvements - Water Treatment	Jul-08	(119.25)	20.73
242.3270	CIAC - Structures & Improvements - Water Treatment	Aug-08	(119.25)	21.04
242.3270	CIAC - Structures & Improvements - Water Treatment	Sep-08	(119.25)	21.35
242.3270	CIAC - Structures & Improvements - Water Treatment	Oct-08	(119.25)	21.66
242.3270	CIAC - Structures & Improvements - Water Treatment	Nov-08	(119.25)	21.97
242.3270	CIAC - Structures & Improvements - Water Treatment	Dec-08	(119.25)	22.28
Dec-08 Corrected			(119.25)	22.28
Dec-08 Per Books			(119.25)	22.28
Per Books Adjustment			-	(0.00)

	Plant	A/D	Dep Exp
Simple Average Restated	(119.25)	20.42	(3.73)
Simple Average Per Books	(119.25)	20.42	(3.72)
Adjustment	-	(0.00)	(0.01)

Account	Description	Year/Month	Plant Balance	A/D
242.3295	CIAC - Wells & Springs	2005	(5,262.37)	525.82
242.3295	CIAC - Wells & Springs	2006	(5,262.37)	701.23
242.3295	CIAC - Wells & Springs	Jan-07	(5,262.37)	715.85
242.3295	CIAC - Wells & Springs	Feb-07	(5,262.37)	730.47
242.3295	CIAC - Wells & Springs	Mar-07	(5,262.37)	745.09
242.3295	CIAC - Wells & Springs	Apr-07	(5,262.37)	759.70
242.3295	CIAC - Wells & Springs	May-07	(5,262.37)	774.32
242.3295	CIAC - Wells & Springs	Jun-07	(5,262.37)	788.94
242.3295	CIAC - Wells & Springs	Jul-07	(5,262.37)	803.56
242.3295	CIAC - Wells & Springs	Aug-07	(5,262.37)	818.17
242.3295	CIAC - Wells & Springs	Sep-07	(5,262.37)	832.79
242.3295	CIAC - Wells & Springs	Oct-07	(5,262.37)	847.41
242.3295	CIAC - Wells & Springs	Nov-07	(5,262.37)	862.03
242.3295	CIAC - Wells & Springs	Dec-07	(5,262.37)	876.64
242.3295	CIAC - Wells & Springs	Jan-08	(5,262.37)	891.26
242.3295	CIAC - Wells & Springs	Feb-08	(5,262.37)	905.88
242.3295	CIAC - Wells & Springs	Mar-08	(5,262.37)	920.50
242.3295	CIAC - Wells & Springs	Apr-08	(5,262.37)	935.12
242.3295	CIAC - Wells & Springs	May-08	(5,262.37)	949.73
242.3295	CIAC - Wells & Springs	Jun-08	(5,262.37)	964.35
242.3295	CIAC - Wells & Springs	Jul-08	(5,262.37)	978.97
242.3295	CIAC - Wells & Springs	Aug-08	(5,262.37)	993.59
242.3295	CIAC - Wells & Springs	Sep-08	(5,262.37)	1,008.20
242.3295	CIAC - Wells & Springs	Oct-08	(5,262.37)	1,022.82
242.3295	CIAC - Wells & Springs	Nov-08	(5,262.37)	1,037.44
242.3295	CIAC - Wells & Springs	Dec-08	(5,262.37)	1,052.06

	Plant	A/D	Dep Exp
Simple Average Restated	(5,262.37)	964.35	(175.41)
Simple Average Per Books	(5,262.37)	964.15	(175.43)

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Dec-08 Corrected	(5,262.37)	1,052.06
Dec-08 Per Books	(5,262.37)	1,051.86
Per Books Adjustment	-	0.20

Adjustment	-	0.21	0.02
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Account	Description	Year/Month	Plant Balance	A/D
242.3305	CIAC - Supply Mains	2005	-	-
242.3305	CIAC - Supply Mains	2006	-	-
242.3305	CIAC - Supply Mains	Jan-07	-	-
242.3305	CIAC - Supply Mains	Feb-07	-	-
242.3305	CIAC - Supply Mains	Mar-07	-	-
242.3305	CIAC - Supply Mains	Apr-07	-	-
242.3305	CIAC - Supply Mains	May-07	-	-
242.3305	CIAC - Supply Mains	Jun-07	-	-
242.3305	CIAC - Supply Mains	Jul-07	-	-
242.3305	CIAC - Supply Mains	Aug-07	-	-
242.3305	CIAC - Supply Mains	Sep-07	-	-
242.3305	CIAC - Supply Mains	Oct-07	-	-
242.3305	CIAC - Supply Mains	Nov-07	-	-
242.3305	CIAC - Supply Mains	Dec-07	-	-
242.3305	CIAC - Supply Mains	Jan-08	-	-
242.3305	CIAC - Supply Mains	Feb-08	-	-
242.3305	CIAC - Supply Mains	Mar-08	-	-
242.3305	CIAC - Supply Mains	Apr-08	-	-
242.3305	CIAC - Supply Mains	May-08	-	-
242.3305	CIAC - Supply Mains	Jun-08	-	-
242.3305	CIAC - Supply Mains	Jul-08	-	-
242.3305	CIAC - Supply Mains	Aug-08	-	-
242.3305	CIAC - Supply Mains	Sep-08	-	-
242.3305	CIAC - Supply Mains	Oct-08	-	-
242.3305	CIAC - Supply Mains	Nov-08	-	-
242.3305	CIAC - Supply Mains	Dec-08	(123,810.00)	294.79
Dec-08 Corrected			(123,810.00)	294.79
Dec-08 Per Books			(123,810.00)	240.41
Per Books Adjustment			-	54.38

	Plant	A/D	Dep Exp
Simple Average Restated	(61,905.00)	147.39	(294.79)
Simple Average Per Books	(61,905.00)	120.21	(240.41)
Adjustment	-	27.19	(54.38)

Account	Description	Year/Month	Plant Balance	A/D
242.3315	CIAC - Electric Pump Equipment - Source of Supply	2005	(20,622.36)	3,093.44
242.3315	CIAC - Electric Pump Equipment - Source of Supply	2006	(20,622.36)	4,124.56
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Jan-07	(20,622.36)	4,210.48
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Feb-07	(20,622.36)	4,296.41
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Mar-07	(20,622.36)	4,382.34
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Apr-07	(20,622.36)	4,468.26
242.3315	CIAC - Electric Pump Equipment - Source of Supply	May-07	(20,622.36)	4,554.19
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Jun-07	(20,622.36)	4,640.12
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Jul-07	(20,622.36)	4,726.04
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Aug-07	(20,622.36)	4,811.97
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Sep-07	(20,622.36)	4,897.90
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Oct-07	(20,622.36)	4,983.82
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Nov-07	(20,622.36)	5,069.75
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Dec-07	(20,622.36)	5,155.68
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Jan-08	(20,622.36)	5,241.60

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242.3315	CIAC - Electric Pump Equipment - Source of Supply	Feb-08	(20,622.36)	5,327.53
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Mar-08	(20,622.36)	5,413.46
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Apr-08	(20,622.36)	5,499.38
242.3315	CIAC - Electric Pump Equipment - Source of Supply	May-08	(20,622.36)	5,585.31
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Jun-08	(20,622.36)	5,671.23
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Jul-08	(20,622.36)	5,757.16
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Aug-08	(20,622.36)	5,843.09
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Sep-08	(20,622.36)	5,929.01
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Oct-08	(20,622.36)	6,014.94
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Nov-08	(20,622.36)	6,100.87
242.3315	CIAC - Electric Pump Equipment - Source of Supply	Dec-08	(20,622.36)	6,186.79
	Dec-08 Corrected		(20,622.36)	6,186.79
	Dec-08 Per Books		(20,622.36)	6,186.87
	Per Books Adjustment		-	(0.08)

	Plant	A/D	Dep Exp
Simple Average Restated	(20,622.36)	5,671.23	(1,031.12)
Simple Average Per Books	(20,622.36)	5,671.30	(1,031.15)
Adjustment	-	(0.06)	0.03

Account	Description	Year/Month	Plant Balance	A/D
242.3330	CIAC - Water Treatment Equipment	2005	(2,462.37)	336.08
242.3330	CIAC - Water Treatment Equipment	2006	(2,462.37)	448.01
242.3330	CIAC - Water Treatment Equipment	Jan-07	(2,462.37)	457.33
242.3330	CIAC - Water Treatment Equipment	Feb-07	(2,462.37)	466.66
242.3330	CIAC - Water Treatment Equipment	Mar-07	(2,462.37)	475.99
242.3330	CIAC - Water Treatment Equipment	Apr-07	(2,462.37)	485.31
242.3330	CIAC - Water Treatment Equipment	May-07	(2,462.37)	494.64
242.3330	CIAC - Water Treatment Equipment	Jun-07	(2,462.37)	503.97
242.3330	CIAC - Water Treatment Equipment	Jul-07	(2,462.37)	513.30
242.3330	CIAC - Water Treatment Equipment	Aug-07	(2,462.37)	522.62
242.3330	CIAC - Water Treatment Equipment	Sep-07	(2,462.37)	531.95
242.3330	CIAC - Water Treatment Equipment	Oct-07	(2,462.37)	541.28
242.3330	CIAC - Water Treatment Equipment	Nov-07	(2,462.37)	550.60
242.3330	CIAC - Water Treatment Equipment	Dec-07	(2,462.37)	559.93
242.3330	CIAC - Water Treatment Equipment	Jan-08	(2,462.37)	569.26
242.3330	CIAC - Water Treatment Equipment	Feb-08	(2,462.37)	578.59
242.3330	CIAC - Water Treatment Equipment	Mar-08	(2,462.37)	587.91
242.3330	CIAC - Water Treatment Equipment	Apr-08	(2,462.37)	597.24
242.3330	CIAC - Water Treatment Equipment	May-08	(2,462.37)	606.57
242.3330	CIAC - Water Treatment Equipment	Jun-08	(2,462.37)	615.89
242.3330	CIAC - Water Treatment Equipment	Jul-08	(2,462.37)	625.22
242.3330	CIAC - Water Treatment Equipment	Aug-08	(2,462.37)	634.55
242.3330	CIAC - Water Treatment Equipment	Sep-08	(2,462.37)	643.88
242.3330	CIAC - Water Treatment Equipment	Oct-08	(2,462.37)	653.20
242.3330	CIAC - Water Treatment Equipment	Nov-08	(2,462.37)	662.53
242.3330	CIAC - Water Treatment Equipment	Dec-08	(2,462.37)	671.86
	Dec-08 Corrected		(2,462.37)	671.86
	Dec-08 Per Books		(2,462.37)	567.43
	Per Books Adjustment		-	104.43

	Plant	A/D	Dep Exp
Simple Average Restated	(2,462.37)	615.89	(111.93)
Simple Average Per Books	(2,462.37)	528.85	(77.16)
Adjustment	-	87.04	(34.77)

Account	Description	Year/Month	Plant Balance	A/D
242.3335	CIAC - Distribution Reservoirs & Standpipes	2005	(7,265.27)	588.76
242.3335	CIAC - Distribution Reservoirs & Standpipes	2006	(7,265.27)	785.12
242.3335	CIAC - Distribution Reservoirs & Standpipes	Jan-07	(7,265.27)	801.48

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242.3335	CIAC - Distribution Reservoirs & Standpipes	Feb-07	(7,265.27)	817.85
242.3335	CIAC - Distribution Reservoirs & Standpipes	Mar-07	(7,265.27)	834.21
242.3335	CIAC - Distribution Reservoirs & Standpipes	Apr-07	(7,265.27)	850.57
242.3335	CIAC - Distribution Reservoirs & Standpipes	May-07	(7,265.27)	866.93
242.3335	CIAC - Distribution Reservoirs & Standpipes	Jun-07	(7,265.27)	883.30
242.3335	CIAC - Distribution Reservoirs & Standpipes	Jul-07	(7,265.27)	899.66
242.3335	CIAC - Distribution Reservoirs & Standpipes	Aug-07	(7,265.27)	916.02
242.3335	CIAC - Distribution Reservoirs & Standpipes	Sep-07	(7,265.27)	932.39
242.3335	CIAC - Distribution Reservoirs & Standpipes	Oct-07	(7,265.27)	948.75
242.3335	CIAC - Distribution Reservoirs & Standpipes	Nov-07	(7,265.27)	965.11
242.3335	CIAC - Distribution Reservoirs & Standpipes	Dec-07	(7,265.27)	981.48
242.3335	CIAC - Distribution Reservoirs & Standpipes	Jan-08	(7,265.27)	997.84
242.3335	CIAC - Distribution Reservoirs & Standpipes	Feb-08	(7,265.27)	1,014.20
242.3335	CIAC - Distribution Reservoirs & Standpipes	Mar-08	(7,265.27)	1,030.57
242.3335	CIAC - Distribution Reservoirs & Standpipes	Apr-08	(7,265.27)	1,046.93
242.3335	CIAC - Distribution Reservoirs & Standpipes	May-08	(7,265.27)	1,063.29
242.3335	CIAC - Distribution Reservoirs & Standpipes	Jun-08	(7,265.27)	1,079.66
242.3335	CIAC - Distribution Reservoirs & Standpipes	Jul-08	(7,265.27)	1,096.02
242.3335	CIAC - Distribution Reservoirs & Standpipes	Aug-08	(7,265.27)	1,112.38
242.3335	CIAC - Distribution Reservoirs & Standpipes	Sep-08	(7,265.27)	1,128.75
242.3335	CIAC - Distribution Reservoirs & Standpipes	Oct-08	(7,265.27)	1,145.11
242.3335	CIAC - Distribution Reservoirs & Standpipes	Nov-08	(7,265.27)	1,161.47
242.3335	CIAC - Distribution Reservoirs & Standpipes	Dec-08	(7,265.27)	1,177.84
	Dec-08 Corrected		(7,265.27)	1,177.84
	Dec-08 Per Books		(7,265.27)	1,579.84
	Per Books Adjustment		-	(402.00)

	Plant	A/D	Dep Exp
Simple Average Restated	(7,265.27)	1,079.66	(196.36)
Simple Average Per Books	(7,265.27)	1,414.72	(330.24)
Adjustment	-	(335.06)	133.88

Account	Description	Year/Month	Plant Balance	A/D
242.3340	CIAC - Transmission & Distribution Mains	2005	(12,977.23)	906.60
242.3340	CIAC - Transmission & Distribution Mains	2006	(12,977.23)	1,208.40
242.3340	CIAC - Transmission & Distribution Mains	Jan-07	(12,977.23)	1,233.55
242.3340	CIAC - Transmission & Distribution Mains	Feb-07	(12,977.23)	1,258.70
242.3340	CIAC - Transmission & Distribution Mains	Mar-07	(12,977.23)	1,283.85
242.3340	CIAC - Transmission & Distribution Mains	Apr-07	(12,977.23)	1,308.99
242.3340	CIAC - Transmission & Distribution Mains	May-07	(12,977.23)	1,334.14
242.3340	CIAC - Transmission & Distribution Mains	Jun-07	(12,977.23)	1,359.29
242.3340	CIAC - Transmission & Distribution Mains	Jul-07	(12,977.23)	1,384.44
242.3340	CIAC - Transmission & Distribution Mains	Aug-07	(12,977.23)	1,409.59
242.3340	CIAC - Transmission & Distribution Mains	Sep-07	(12,977.23)	1,434.74
242.3340	CIAC - Transmission & Distribution Mains	Oct-07	(12,977.23)	1,459.89
242.3340	CIAC - Transmission & Distribution Mains	Nov-07	(12,977.23)	1,485.04
242.3340	CIAC - Transmission & Distribution Mains	Dec-07	(12,977.23)	1,510.19
242.3340	CIAC - Transmission & Distribution Mains	Jan-08	(12,977.23)	1,535.34
242.3340	CIAC - Transmission & Distribution Mains	Feb-08	(12,977.23)	1,560.49
242.3340	CIAC - Transmission & Distribution Mains	Mar-08	(12,977.23)	1,585.64
242.3340	CIAC - Transmission & Distribution Mains	Apr-08	(12,977.23)	1,610.79
242.3340	CIAC - Transmission & Distribution Mains	May-08	(12,977.23)	1,635.94
242.3340	CIAC - Transmission & Distribution Mains	Jun-08	(12,977.23)	1,661.09
242.3340	CIAC - Transmission & Distribution Mains	Jul-08	(12,977.23)	1,686.24
242.3340	CIAC - Transmission & Distribution Mains	Aug-08	(12,977.23)	1,711.39
242.3340	CIAC - Transmission & Distribution Mains	Sep-08	(12,977.23)	1,736.54
242.3340	CIAC - Transmission & Distribution Mains	Oct-08	(12,977.23)	1,761.69

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242.3340	CIAC - Transmission & Distribution Mains	Nov-08	(12,977.23)	1,786.84
242.3340	CIAC - Transmission & Distribution Mains	Dec-08	(12,977.23)	1,811.99
		Dec-08 Corrected	(12,977.23)	1,811.99
		Dec-08 Per Books	(12,977.23)	1,958.49
		Per Books Adjustment	-	(146.50)

	Plant	A/D	Dep Exp
Simple Average Restated	(12,977.23)	1,661.09	(301.80)
Simple Average Per Books	(12,977.23)	1,783.12	(350.75)
Adjustment	-	(122.02)	48.95

Account	Description	Year/Month	Plant Balance	A/D
242.3345	CIAC - Service Lines	2005	(7,316.50)	548.68
242.3345	CIAC - Service Lines	2006	(7,316.50)	731.59
242.3345	CIAC - Service Lines	Jan-07	(7,316.50)	746.84
242.3345	CIAC - Service Lines	Feb-07	(7,316.50)	762.08
242.3345	CIAC - Service Lines	Mar-07	(7,316.50)	777.32
242.3345	CIAC - Service Lines	Apr-07	(7,316.50)	792.56
242.3345	CIAC - Service Lines	May-07	(7,316.50)	807.81
242.3345	CIAC - Service Lines	Jun-07	(7,316.50)	823.05
242.3345	CIAC - Service Lines	Jul-07	(7,316.50)	838.29
242.3345	CIAC - Service Lines	Aug-07	(7,316.50)	853.53
242.3345	CIAC - Service Lines	Sep-07	(7,316.50)	868.78
242.3345	CIAC - Service Lines	Oct-07	(7,316.50)	884.02
242.3345	CIAC - Service Lines	Nov-07	(7,316.50)	899.26
242.3345	CIAC - Service Lines	Dec-07	(7,316.50)	914.51
242.3345	CIAC - Service Lines	Jan-08	(7,316.50)	929.75
242.3345	CIAC - Service Lines	Feb-08	(7,316.50)	944.99
242.3345	CIAC - Service Lines	Mar-08	(7,316.50)	960.23
242.3345	CIAC - Service Lines	Apr-08	(7,316.50)	975.48
242.3345	CIAC - Service Lines	May-08	(7,316.50)	990.72
242.3345	CIAC - Service Lines	Jun-08	(7,316.50)	1,005.96
242.3345	CIAC - Service Lines	Jul-08	(7,316.50)	1,021.20
242.3345	CIAC - Service Lines	Aug-08	(7,316.50)	1,036.45
242.3345	CIAC - Service Lines	Sep-08	(7,316.50)	1,051.69
242.3345	CIAC - Service Lines	Oct-08	(7,316.50)	1,066.93
242.3345	CIAC - Service Lines	Nov-08	(7,316.50)	1,082.17
242.3345	CIAC - Service Lines	Dec-08	(7,316.50)	1,097.42
		Dec-08 Corrected	(7,316.50)	1,097.42
		Dec-08 Per Books	(7,316.50)	1,097.36
		Per Books Adjustment	-	0.06

	Plant	A/D	Dep Exp
Simple Average Restated	(7,316.50)	1,005.96	(182.91)
Simple Average Per Books	(7,316.50)	1,005.92	(182.89)
Adjustment	-	0.05	(0.02)

Account	Description	Year/Month	Plant Balance	A/D
242.3350	CIAC - Meters	2005	(4,203.80)	630.68
242.3350	CIAC - Meters	2006	(4,203.80)	840.87
242.3350	CIAC - Meters	Jan-07	(4,203.80)	858.39
242.3350	CIAC - Meters	Feb-07	(4,203.80)	875.90
242.3350	CIAC - Meters	Mar-07	(4,203.80)	893.42
242.3350	CIAC - Meters	Apr-07	(4,203.80)	910.93
242.3350	CIAC - Meters	May-07	(4,203.80)	928.45
242.3350	CIAC - Meters	Jun-07	(4,203.80)	945.97
242.3350	CIAC - Meters	Jul-07	(4,203.80)	963.48
242.3350	CIAC - Meters	Aug-07	(4,203.80)	981.00
242.3350	CIAC - Meters	Sep-07	(4,203.80)	998.51
242.3350	CIAC - Meters	Oct-07	(4,203.80)	1,016.03

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242.3350 CIAC - Meters	Nov-07	(4,203.80)	1,033.54
242.3350 CIAC - Meters	Dec-07	(4,203.80)	1,051.06
242.3350 CIAC - Meters	Jan-08	(4,203.80)	1,068.58
242.3350 CIAC - Meters	Feb-08	(4,203.80)	1,086.09
242.3350 CIAC - Meters	Mar-08	(4,203.80)	1,103.61
242.3350 CIAC - Meters	Apr-08	(4,203.80)	1,121.12
242.3350 CIAC - Meters	May-08	(4,203.80)	1,138.64
242.3350 CIAC - Meters	Jun-08	(4,203.80)	1,156.16
242.3350 CIAC - Meters	Jul-08	(4,203.80)	1,173.67
242.3350 CIAC - Meters	Aug-08	(4,203.80)	1,191.19
242.3350 CIAC - Meters	Sep-08	(4,203.80)	1,208.70
242.3350 CIAC - Meters	Oct-08	(4,203.80)	1,226.22
242.3350 CIAC - Meters	Nov-08	(4,203.80)	1,243.73
242.3350 CIAC - Meters	Dec-08	(4,203.80)	1,261.25
Dec-08 Corrected		(4,203.80)	1,261.25
Dec-08 Per Books		(4,203.80)	1,261.34
Per Books Adjustment		-	(0.09)

	Plant	A/D	Dep Exp
Simple Average Restated	(4,203.80)	1,156.16	(210.19)
Simple Average Per Books	(4,203.80)	1,156.23	(210.23)
Adjustment	-	(0.07)	0.04

Account	Description	Year/Month	Plant Balance	A/D
242.3355 CIAC - Meter Installations		2005	(263.62)	44.56
242.3355 CIAC - Meter Installations		2006	(263.62)	57.74
242.3355 CIAC - Meter Installations		Jan-07	(263.62)	58.84
242.3355 CIAC - Meter Installations		Feb-07	(263.62)	59.94
242.3355 CIAC - Meter Installations		Mar-07	(263.62)	61.04
242.3355 CIAC - Meter Installations		Apr-07	(263.62)	62.13
242.3355 CIAC - Meter Installations		May-07	(263.62)	63.23
242.3355 CIAC - Meter Installations		Jun-07	(263.62)	64.33
242.3355 CIAC - Meter Installations		Jul-07	(263.62)	65.43
242.3355 CIAC - Meter Installations		Aug-07	(263.62)	66.53
242.3355 CIAC - Meter Installations		Sep-07	(263.62)	67.63
242.3355 CIAC - Meter Installations		Oct-07	(263.62)	68.73
242.3355 CIAC - Meter Installations		Nov-07	(263.62)	69.82
242.3355 CIAC - Meter Installations		Dec-07	(263.62)	70.92
242.3355 CIAC - Meter Installations		Jan-08	(263.62)	72.02
242.3355 CIAC - Meter Installations		Feb-08	(263.62)	73.12
242.3355 CIAC - Meter Installations		Mar-08	(263.62)	74.22
242.3355 CIAC - Meter Installations		Apr-08	(263.62)	75.32
242.3355 CIAC - Meter Installations		May-08	(263.62)	76.41
242.3355 CIAC - Meter Installations		Jun-08	(263.62)	77.51
242.3355 CIAC - Meter Installations		Jul-08	(263.62)	78.61
242.3355 CIAC - Meter Installations		Aug-08	(263.62)	79.71
242.3355 CIAC - Meter Installations		Sep-08	(263.62)	80.81
242.3355 CIAC - Meter Installations		Oct-08	(263.62)	81.91
242.3355 CIAC - Meter Installations		Nov-08	(263.62)	83.00
242.3355 CIAC - Meter Installations		Dec-08	(263.62)	84.10
Dec-08 Corrected			(263.62)	84.10
Dec-08 Per Books			(263.62)	84.13
Per Books Adjustment			-	(0.03)

	Plant	A/D	Dep Exp
Simple Average Restated	(263.62)	77.51	(13.18)
Simple Average Per Books	(263.62)	77.54	(13.19)
Adjustment	-	(0.02)	0.01

Account Description Year/Month Plant Balance A/D

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242.3360	CIAC - Hydrants	2005	(315.55)	20.94
242.3360	CIAC - Hydrants	2006	(315.55)	27.95
242.3360	CIAC - Hydrants	Jan-07	(315.55)	28.54
242.3360	CIAC - Hydrants	Feb-07	(315.55)	29.12
242.3360	CIAC - Hydrants	Mar-07	(315.55)	29.71
242.3360	CIAC - Hydrants	Apr-07	(315.55)	30.29
242.3360	CIAC - Hydrants	May-07	(315.55)	30.87
242.3360	CIAC - Hydrants	Jun-07	(315.55)	31.46
242.3360	CIAC - Hydrants	Jul-07	(315.55)	32.04
242.3360	CIAC - Hydrants	Aug-07	(315.55)	32.63
242.3360	CIAC - Hydrants	Sep-07	(315.55)	33.21
242.3360	CIAC - Hydrants	Oct-07	(315.55)	33.80
242.3360	CIAC - Hydrants	Nov-07	(315.55)	34.38
242.3360	CIAC - Hydrants	Dec-07	(315.55)	34.96
242.3360	CIAC - Hydrants	Jan-08	(315.55)	35.55
242.3360	CIAC - Hydrants	Feb-08	(315.55)	36.13
242.3360	CIAC - Hydrants	Mar-08	(315.55)	36.72
242.3360	CIAC - Hydrants	Apr-08	(315.55)	37.30
242.3360	CIAC - Hydrants	May-08	(315.55)	37.89
242.3360	CIAC - Hydrants	Jun-08	(315.55)	38.47
242.3360	CIAC - Hydrants	Jul-08	(315.55)	39.05
242.3360	CIAC - Hydrants	Aug-08	(315.55)	39.64
242.3360	CIAC - Hydrants	Sep-08	(315.55)	40.22
242.3360	CIAC - Hydrants	Oct-08	(315.55)	40.81
242.3360	CIAC - Hydrants	Nov-08	(315.55)	41.39
242.3360	CIAC - Hydrants	Dec-08	(315.55)	41.98
		Dec-08 Corrected	(315.55)	41.98
		Dec-08 Per Books	(315.55)	41.87
		Per Books Adjustment	-	0.11

	Plant	A/D	Dep Exp
Simple Average Restated	(315.55)	38.47	(7.01)
Simple Average Per Books	(315.55)	38.39	(6.97)
Adjustment	-	0.09	(0.04)

Account	Description	Year/Month	Plant Balance	A/D
242.3430	CIAC - Other Tangible Plant - Water	2005	-	-
242.3430	CIAC - Other Tangible Plant - Water	2006	-	-
242.3430	CIAC - Other Tangible Plant - Water	Jan-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Feb-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Mar-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Apr-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	May-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Jun-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Jul-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Aug-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Sep-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Oct-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Nov-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Dec-07	-	-
242.3430	CIAC - Other Tangible Plant - Water	Jan-08	-	-
242.3430	CIAC - Other Tangible Plant - Water	Feb-08	-	-
242.3430	CIAC - Other Tangible Plant - Water	Mar-08	-	-
242.3430	CIAC - Other Tangible Plant - Water	Apr-08	-	-
242.3430	CIAC - Other Tangible Plant - Water	May-08	-	-
242.3430	CIAC - Other Tangible Plant - Water	Jun-08	-	-
242.3430	CIAC - Other Tangible Plant - Water	Jul-08	-	-



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242.3430 CIAC - Other Tangible Plant - Water	Aug-08	-	-
242.3430 CIAC - Other Tangible Plant - Water	Sep-08	-	-
242.3430 CIAC - Other Tangible Plant - Water	Oct-08	-	-
242.3430 CIAC - Other Tangible Plant - Water	Nov-08	-	-
242.3430 CIAC - Other Tangible Plant - Water	Dec-08	-	-
Dec-08 Corrected	-	-	-
Dec-08 Per Books	(19,737.00)	37,706.57	
Per Books Adjustment	19,737.00	(37,706.57)	

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	(19,737.00)	37,460.04	(493.06)
Adjustment	19,737.00	(37,460.04)	493.06

Account	Description	Year/Month	Plant Balance	A/D
242.3435	CIAC - Water Tap	2005	(20,803.00)	33,833.35
242.3435	CIAC - Water Tap	2006	(21,336.00)	33,833.35
242.3435	CIAC - Water Tap	Jan-07	(40,869.00)	33,918.49
242.3435	CIAC - Water Tap	Feb-07	(40,869.00)	34,003.64
242.3435	CIAC - Water Tap	Mar-07	(40,869.00)	34,088.78
242.3435	CIAC - Water Tap	Apr-07	(40,869.00)	34,173.93
242.3435	CIAC - Water Tap	May-07	(41,252.00)	34,259.87
242.3435	CIAC - Water Tap	Jun-07	(41,252.00)	34,345.81
242.3435	CIAC - Water Tap	Jul-07	(41,252.00)	34,431.75
242.3435	CIAC - Water Tap	Aug-07	(41,252.00)	34,517.69
242.3435	CIAC - Water Tap	Sep-07	(41,252.00)	34,603.63
242.3435	CIAC - Water Tap	Oct-07	(41,252.00)	34,689.58
242.3435	CIAC - Water Tap	Nov-07	(41,252.00)	34,775.52
242.3435	CIAC - Water Tap	Dec-07	(41,252.00)	34,861.46
242.3435	CIAC - Water Tap	Jan-08	(41,252.00)	34,947.40
242.3435	CIAC - Water Tap	Feb-08	(41,252.00)	35,033.34
242.3435	CIAC - Water Tap	Mar-08	(41,252.00)	35,119.28
242.3435	CIAC - Water Tap	Apr-08	(41,252.00)	35,205.23
242.3435	CIAC - Water Tap	May-08	(41,252.00)	35,291.17
242.3435	CIAC - Water Tap	Jun-08	(41,252.00)	35,377.11
242.3435	CIAC - Water Tap	Jul-08	(41,252.00)	35,463.05
242.3435	CIAC - Water Tap	Aug-08	(41,252.00)	35,548.99
242.3435	CIAC - Water Tap	Sep-08	(41,252.00)	35,634.93
242.3435	CIAC - Water Tap	Oct-08	(41,252.00)	35,720.88
242.3435	CIAC - Water Tap	Nov-08	(41,252.00)	35,806.82
242.3435	CIAC - Water Tap	Dec-08	(41,252.00)	35,892.76
Dec-08 Corrected		(41,252.00)	35,892.76	
Dec-08 Per Books		(21,515.00)	1,158.05	
Per Books Adjustment		19,737.00	(34,734.71)	

	Plant	A/D	Dep Exp
Simple Average Restated	(41,252.00)	35,377.11	(1,031.30)
Simple Average Per Books	(21,515.00)	889.13	(537.84)
Adjustment	19,737.00	34,487.98	(493.46)

Account	Description	Year/Month	Plant Balance	A/D
242.3455	CIAC - Water Plant Meter Fee	2005	-	-
242.3455	CIAC - Water Plant Meter Fee	2006	-	-
242.3455	CIAC - Water Plant Meter Fee	Jan-07	-	-
242.3455	CIAC - Water Plant Meter Fee	Feb-07	-	-
242.3455	CIAC - Water Plant Meter Fee	Mar-07	-	-
242.3455	CIAC - Water Plant Meter Fee	Apr-07	-	-
242.3455	CIAC - Water Plant Meter Fee	May-07	(150.00)	0.31
242.3455	CIAC - Water Plant Meter Fee	Jun-07	(150.00)	0.63
242.3455	CIAC - Water Plant Meter Fee	Jul-07	(150.00)	0.94

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242.3455	CIAC - Water Plant Meter Fee	Aug-07	(150.00)	1.25
242.3455	CIAC - Water Plant Meter Fee	Sep-07	(150.00)	1.56
242.3455	CIAC - Water Plant Meter Fee	Oct-07	(150.00)	1.88
242.3455	CIAC - Water Plant Meter Fee	Nov-07	(150.00)	2.19
242.3455	CIAC - Water Plant Meter Fee	Dec-07	(150.00)	2.50
242.3455	CIAC - Water Plant Meter Fee	Jan-08	(150.00)	2.81
242.3455	CIAC - Water Plant Meter Fee	Feb-08	(150.00)	3.13
242.3455	CIAC - Water Plant Meter Fee	Mar-08	(150.00)	3.44
242.3455	CIAC - Water Plant Meter Fee	Apr-08	(150.00)	3.75
242.3455	CIAC - Water Plant Meter Fee	May-08	(150.00)	4.06
242.3455	CIAC - Water Plant Meter Fee	Jun-08	(150.00)	4.38
242.3455	CIAC - Water Plant Meter Fee	Jul-08	(150.00)	4.69
242.3455	CIAC - Water Plant Meter Fee	Aug-08	(150.00)	5.00
242.3455	CIAC - Water Plant Meter Fee	Sep-08	(150.00)	5.31
242.3455	CIAC - Water Plant Meter Fee	Oct-08	(150.00)	5.63
242.3455	CIAC - Water Plant Meter Fee	Nov-08	(150.00)	5.94
242.3455	CIAC - Water Plant Meter Fee	Dec-08	(150.00)	6.25
	Dec-08 Corrected		(150.00)	6.25
	Dec-08 Per Books		(150.00)	3.79
	Per Books Adjustment		-	2.46

	Plant	A/D	Dep Exp
Simple Average Restated	(150.00)	4.38	(3.75)
Simple Average Per Books	(150.00)	2.65	(2.28)
Adjustment	-	1.73	(1.47)

Account	Description	Year/Month	Plant Balance	A/D
242.3480	CIAC - Organization	2005	-	-
242.3480	CIAC - Organization	2006	-	-
242.3480	CIAC - Organization	Jan-07	-	-
242.3480	CIAC - Organization	Feb-07	-	-
242.3480	CIAC - Organization	Mar-07	-	-
242.3480	CIAC - Organization	Apr-07	-	-
242.3480	CIAC - Organization	May-07	-	-
242.3480	CIAC - Organization	Jun-07	-	-
242.3480	CIAC - Organization	Jul-07	-	-
242.3480	CIAC - Organization	Aug-07	-	-
242.3480	CIAC - Organization	Sep-07	-	-
242.3480	CIAC - Organization	Oct-07	-	-
242.3480	CIAC - Organization	Nov-07	-	-
242.3480	CIAC - Organization	Dec-07	-	-
242.3480	CIAC - Organization	Jan-08	-	-
242.3480	CIAC - Organization	Feb-08	-	-
242.3480	CIAC - Organization	Mar-08	-	-
242.3480	CIAC - Organization	Apr-08	-	-
242.3480	CIAC - Organization	May-08	-	-
242.3480	CIAC - Organization	Jun-08	-	-
242.3480	CIAC - Organization	Jul-08	-	-
242.3480	CIAC - Organization	Aug-08	-	-
242.3480	CIAC - Organization	Sep-08	-	-
242.3480	CIAC - Organization	Oct-08	-	-
242.3480	CIAC - Organization	Nov-08	-	-
242.3480	CIAC - Organization	Dec-08	-	-
	Dec-08 Corrected		-	-
	Dec-08 Per Books		-	(3,824.98)
	Per Books Adjustment		-	3,824.98

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	-	(3,824.98)	-
Adjustment	-	3,824.98	-

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Account	Description	Year/Month	Plant Balance	A/D
242.3500	CIAC - Structures & Improvements - Lift Stations	2005	(41,967.16)	4,247.10
242.3500	CIAC - Structures & Improvements - Lift Stations	2006	(41,967.16)	5,925.79
242.3500	CIAC - Structures & Improvements - Lift Stations	Jan-07	(41,967.16)	6,065.68
242.3500	CIAC - Structures & Improvements - Lift Stations	Feb-07	(41,967.16)	6,205.57
242.3500	CIAC - Structures & Improvements - Lift Stations	Mar-07	(41,967.16)	6,345.46
242.3500	CIAC - Structures & Improvements - Lift Stations	Apr-07	(41,967.16)	6,485.35
242.3500	CIAC - Structures & Improvements - Lift Stations	May-07	(41,967.16)	6,625.24
242.3500	CIAC - Structures & Improvements - Lift Stations	Jun-07	(41,967.16)	6,765.13
242.3500	CIAC - Structures & Improvements - Lift Stations	Jul-07	(41,967.16)	6,905.02
242.3500	CIAC - Structures & Improvements - Lift Stations	Aug-07	(41,967.16)	7,044.91
242.3500	CIAC - Structures & Improvements - Lift Stations	Sep-07	(41,967.16)	7,184.80
242.3500	CIAC - Structures & Improvements - Lift Stations	Oct-07	(41,967.16)	7,324.69
242.3500	CIAC - Structures & Improvements - Lift Stations	Nov-07	(41,967.16)	7,464.58
242.3500	CIAC - Structures & Improvements - Lift Stations	Dec-07	(41,967.16)	7,604.47
242.3500	CIAC - Structures & Improvements - Lift Stations	Jan-08	(41,967.16)	7,744.36
242.3500	CIAC - Structures & Improvements - Lift Stations	Feb-08	(41,967.16)	7,884.25
242.3500	CIAC - Structures & Improvements - Lift Stations	Mar-08	(41,967.16)	8,024.14
242.3500	CIAC - Structures & Improvements - Lift Stations	Apr-08	(41,967.16)	8,164.03
242.3500	CIAC - Structures & Improvements - Lift Stations	May-08	(41,967.16)	8,303.93
242.3500	CIAC - Structures & Improvements - Lift Stations	Jun-08	(41,967.16)	8,443.82
242.3500	CIAC - Structures & Improvements - Lift Stations	Jul-08	(41,967.16)	8,583.71
242.3500	CIAC - Structures & Improvements - Lift Stations	Aug-08	(41,967.16)	8,723.60
242.3500	CIAC - Structures & Improvements - Lift Stations	Sep-08	(41,967.16)	8,863.49
242.3500	CIAC - Structures & Improvements - Lift Stations	Oct-08	(41,967.16)	9,003.38
242.3500	CIAC - Structures & Improvements - Lift Stations	Nov-08	(41,967.16)	9,143.27
242.3500	CIAC - Structures & Improvements - Lift Stations	Dec-08	(85,950.16)	9,429.77
	Dec-08 Corrected		(85,950.16)	9,429.77
	Dec-08 Per Books		(85,950.16)	35,373.99
	Per Books Adjustment		-	(25,944.22)

	Plant	A/D	Dep Exp
Simple Average Restated	(63,958.66)	8,517.12	(1,825.30)
Simple Average Per Books	(63,958.66)	34,613.43	(1,521.13)
Adjustment	-	(26,096.30)	(304.17)

Account	Description	Year/Month	Plant Balance	A/D
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	2005	(34,518.44)	2,723.55
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	2006	(34,518.44)	3,802.25
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Jan-07	(34,518.44)	3,892.14
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Feb-07	(34,518.44)	3,982.03
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Mar-07	(34,518.44)	4,071.93
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Apr-07	(34,518.44)	4,161.82
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	May-07	(34,518.44)	4,251.71
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Jun-07	(34,518.44)	4,341.60
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Jul-07	(34,518.44)	4,431.49
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Aug-07	(34,518.44)	4,521.39
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Sep-07	(34,518.44)	4,611.28
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Oct-07	(34,518.44)	4,701.17
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Nov-07	(34,518.44)	4,791.06
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Dec-07	(34,518.44)	4,880.95
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Jan-08	(34,518.44)	4,970.84
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Feb-08	(34,518.44)	5,060.74
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Mar-08	(34,518.44)	5,150.63
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Apr-08	(34,518.44)	5,240.52

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242.3505	CIAC - Structures & Improvements - Wastewater Treatment	May-08	(34,518.44)	5,330.41
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Jun-08	(34,518.44)	5,420.30
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Jul-08	(34,518.44)	5,510.19
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Aug-08	(34,518.44)	5,600.09
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Sep-08	(34,518.44)	5,689.98
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Oct-08	(34,518.44)	5,779.87
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Nov-08	(34,518.44)	5,869.76
242.3505	CIAC - Structures & Improvements - Wastewater Treatment	Dec-08	(34,518.44)	5,959.65
Dec-08 Corrected			(34,518.44)	5,959.65
Dec-08 Per Books			-	-
Per Books Adjustment			(34,518.44)	5,959.65

	Plant	A/D	Dep Exp
Simple Average Restated	(34,518.44)	5,420.30	(1,078.70)
Simple Average Per Books	-	-	-
Adjustment	(34,518.44)	5,420.30	(1,078.70)

Account	Description	Year/Month	Plant Balance	A/D
242.3520	CIAC - Structures & Improvements - General	2005	-	-
242.3520	CIAC - Structures & Improvements - General	2006	-	-
242.3520	CIAC - Structures & Improvements - General	Jan-07	-	-
242.3520	CIAC - Structures & Improvements - General	Feb-07	-	-
242.3520	CIAC - Structures & Improvements - General	Mar-07	-	-
242.3520	CIAC - Structures & Improvements - General	Apr-07	-	-
242.3520	CIAC - Structures & Improvements - General	May-07	-	-
242.3520	CIAC - Structures & Improvements - General	Jun-07	-	-
242.3520	CIAC - Structures & Improvements - General	Jul-07	-	-
242.3520	CIAC - Structures & Improvements - General	Aug-07	-	-
242.3520	CIAC - Structures & Improvements - General	Sep-07	-	-
242.3520	CIAC - Structures & Improvements - General	Oct-07	-	-
242.3520	CIAC - Structures & Improvements - General	Nov-07	-	-
242.3520	CIAC - Structures & Improvements - General	Dec-07	-	-
242.3520	CIAC - Structures & Improvements - General	Jan-08	-	-
242.3520	CIAC - Structures & Improvements - General	Feb-08	-	-
242.3520	CIAC - Structures & Improvements - General	Mar-08	-	-
242.3520	CIAC - Structures & Improvements - General	Apr-08	-	-
242.3520	CIAC - Structures & Improvements - General	May-08	-	-
242.3520	CIAC - Structures & Improvements - General	Jun-08	-	-
242.3520	CIAC - Structures & Improvements - General	Jul-08	-	-
242.3520	CIAC - Structures & Improvements - General	Aug-08	-	-
242.3520	CIAC - Structures & Improvements - General	Sep-08	-	-
242.3520	CIAC - Structures & Improvements - General	Oct-08	-	-
242.3520	CIAC - Structures & Improvements - General	Nov-08	-	-
242.3520	CIAC - Structures & Improvements - General	Dec-08	-	-
Dec-08 Corrected			-	-
Dec-08 Per Books			(67,571.43)	50,087.94
Per Books Adjustment			67,571.43	(50,087.94)

	Plant	A/D	Dep Exp
Simple Average Restated	-	-	-
Simple Average Per Books	(67,571.43)	49,248.05	(1,679.78)
Adjustment	67,571.43	(49,248.05)	1,679.78

Account	Description	Year/Month	Plant Balance	A/D
242.3550	CIAC - Force Mains	2005	(11,868.05)	1,185.92
242.3550	CIAC - Force Mains	2006	(11,868.05)	1,581.52
242.3550	CIAC - Force Mains	Jan-07	(11,868.05)	1,614.49
242.3550	CIAC - Force Mains	Feb-07	(11,868.05)	1,647.46
242.3550	CIAC - Force Mains	Mar-07	(11,868.05)	1,680.42
242.3550	CIAC - Force Mains	Apr-07	(11,868.05)	1,713.39

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242.3550	CIAC - Force Mains	May-07	(11,868.05)	1,746.36
242.3550	CIAC - Force Mains	Jun-07	(11,868.05)	1,779.32
242.3550	CIAC - Force Mains	Jul-07	(11,868.05)	1,812.29
242.3550	CIAC - Force Mains	Aug-07	(11,868.05)	1,845.26
242.3550	CIAC - Force Mains	Sep-07	(11,868.05)	1,878.22
242.3550	CIAC - Force Mains	Oct-07	(11,868.05)	1,911.19
242.3550	CIAC - Force Mains	Nov-07	(11,868.05)	1,944.16
242.3550	CIAC - Force Mains	Dec-07	(11,868.05)	1,977.12
242.3550	CIAC - Force Mains	Jan-08	(11,868.05)	2,010.09
242.3550	CIAC - Force Mains	Feb-08	(11,868.05)	2,043.06
242.3550	CIAC - Force Mains	Mar-08	(11,868.05)	2,076.02
242.3550	CIAC - Force Mains	Apr-08	(11,868.05)	2,108.99
242.3550	CIAC - Force Mains	May-08	(11,868.05)	2,141.96
242.3550	CIAC - Force Mains	Jun-08	(11,868.05)	2,174.92
242.3550	CIAC - Force Mains	Jul-08	(11,868.05)	2,207.89
242.3550	CIAC - Force Mains	Aug-08	(11,868.05)	2,240.86
242.3550	CIAC - Force Mains	Sep-08	(11,868.05)	2,273.82
242.3550	CIAC - Force Mains	Oct-08	(11,868.05)	2,306.79
242.3550	CIAC - Force Mains	Nov-08	(11,868.05)	2,339.76
242.3550	CIAC - Force Mains	Dec-08	(17,800.33)	2,389.20
	Dec-08 Corrected		(17,800.33)	2,389.20
	Dec-08 Per Books		(25,401.43)	14,196.43
	Per Books Adjustment		7,601.10	(11,807.23)

	Plant	A/D	Dep Exp
Simple Average Restated	(14,834.19)	2,183.16	(412.08)
Simple Average Per Books	(21,160.43)	13,902.66	(587.55)
Adjustment	6,326.24	(11,719.49)	175.47

Account	Description	Year/Month	Plant Balance	A/D
242.3555	CIAC - Gravity Mains	2005	(18,901.69)	1,259.32
242.3555	CIAC - Gravity Mains	2006	(18,901.69)	1,679.36
242.3555	CIAC - Gravity Mains	Jan-07	(18,901.69)	1,714.36
242.3555	CIAC - Gravity Mains	Feb-07	(18,901.69)	1,749.36
242.3555	CIAC - Gravity Mains	Mar-07	(18,901.69)	1,784.37
242.3555	CIAC - Gravity Mains	Apr-07	(18,901.69)	1,819.37
242.3555	CIAC - Gravity Mains	May-07	(18,901.69)	1,854.37
242.3555	CIAC - Gravity Mains	Jun-07	(18,901.69)	1,889.38
242.3555	CIAC - Gravity Mains	Jul-07	(18,901.69)	1,924.38
242.3555	CIAC - Gravity Mains	Aug-07	(18,901.69)	1,959.38
242.3555	CIAC - Gravity Mains	Sep-07	(18,901.69)	1,994.39
242.3555	CIAC - Gravity Mains	Oct-07	(18,901.69)	2,029.39
242.3555	CIAC - Gravity Mains	Nov-07	(18,901.69)	2,064.39
242.3555	CIAC - Gravity Mains	Dec-07	(18,901.69)	2,099.40
242.3555	CIAC - Gravity Mains	Jan-08	(18,901.69)	2,134.40
242.3555	CIAC - Gravity Mains	Feb-08	(18,901.69)	2,169.40
242.3555	CIAC - Gravity Mains	Mar-08	(18,901.69)	2,204.40
242.3555	CIAC - Gravity Mains	Apr-08	(18,901.69)	2,239.41
242.3555	CIAC - Gravity Mains	May-08	(18,901.69)	2,274.41
242.3555	CIAC - Gravity Mains	Jun-08	(18,901.69)	2,309.41
242.3555	CIAC - Gravity Mains	Jul-08	(18,901.69)	2,344.42
242.3555	CIAC - Gravity Mains	Aug-08	(18,901.69)	2,379.42
242.3555	CIAC - Gravity Mains	Sep-08	(18,901.69)	2,414.42
242.3555	CIAC - Gravity Mains	Oct-08	(18,901.69)	2,449.43
242.3555	CIAC - Gravity Mains	Nov-08	(18,901.69)	2,484.43
242.3555	CIAC - Gravity Mains	Dec-08	(104,550.69)	2,678.04

	Plant	A/D	Dep Exp
Simple Average Restated	(61,726.19)	2,388.72	(578.65)
Simple Average Per Books	(61,726.19)	14,461.74	(577.59)

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Dec-08 Corrected	(104,550.69)	2,678.04
Dec-08 Per Books	(104,550.69)	14,750.53
Per Books Adjustment	-	(12,072.49)

Adjustment	-	(12,073.02)	(1.06)
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Account	Description	Year/Month	Plant Balance	A/D
242.3565	CIAC - Services To Customers	2005	(5,051.38)	487.16
242.3565	CIAC - Services To Customers	2006	(5,051.38)	620.09
242.3565	CIAC - Services To Customers	Jan-07	(5,051.38)	631.17
242.3565	CIAC - Services To Customers	Feb-07	(5,051.38)	642.25
242.3565	CIAC - Services To Customers	Mar-07	(5,051.38)	653.32
242.3565	CIAC - Services To Customers	Apr-07	(5,051.38)	664.40
242.3565	CIAC - Services To Customers	May-07	(5,051.38)	675.48
242.3565	CIAC - Services To Customers	Jun-07	(5,051.38)	686.56
242.3565	CIAC - Services To Customers	Jul-07	(5,051.38)	697.63
242.3565	CIAC - Services To Customers	Aug-07	(5,051.38)	708.71
242.3565	CIAC - Services To Customers	Sep-07	(5,051.38)	719.79
242.3565	CIAC - Services To Customers	Oct-07	(5,051.38)	730.87
242.3565	CIAC - Services To Customers	Nov-07	(5,051.38)	741.94
242.3565	CIAC - Services To Customers	Dec-07	(5,051.38)	753.02
242.3565	CIAC - Services To Customers	Jan-08	(5,051.38)	764.10
242.3565	CIAC - Services To Customers	Feb-08	(5,051.38)	775.18
242.3565	CIAC - Services To Customers	Mar-08	(5,051.38)	786.25
242.3565	CIAC - Services To Customers	Apr-08	(5,051.38)	797.33
242.3565	CIAC - Services To Customers	May-08	(5,051.38)	808.41
242.3565	CIAC - Services To Customers	Jun-08	(5,051.38)	819.49
242.3565	CIAC - Services To Customers	Jul-08	(5,051.38)	830.57
242.3565	CIAC - Services To Customers	Aug-08	(5,051.38)	841.64
242.3565	CIAC - Services To Customers	Sep-08	(5,051.38)	852.72
242.3565	CIAC - Services To Customers	Oct-08	(5,051.38)	863.80
242.3565	CIAC - Services To Customers	Nov-08	(5,051.38)	874.88
242.3565	CIAC - Services To Customers	Dec-08	(7,601.10)	891.54
Dec-08 Corrected			(7,601.10)	891.54
Dec-08 Per Books			-	-
Per Books Adjustment			(7,601.10)	891.54

	Plant	A/D	Dep Exp
Simple Average Restated	(6,326.24)	822.28	(138.52)
Simple Average Per Books	-	-	-
Adjustment	(6,326.24)	822.28	(138.52)

Account	Description	Year/Month	Plant Balance	A/D
242.3600	CIAC -Treatment & Disposal - Lagoons	2005	(13.12)	1.10
242.3600	CIAC -Treatment & Disposal - Lagoons	2006	(13.12)	1.83
242.3600	CIAC -Treatment & Disposal - Lagoons	Jan-07	(13.12)	1.89
242.3600	CIAC -Treatment & Disposal - Lagoons	Feb-07	(13.12)	1.95
242.3600	CIAC -Treatment & Disposal - Lagoons	Mar-07	(13.12)	2.01
242.3600	CIAC -Treatment & Disposal - Lagoons	Apr-07	(13.12)	2.07
242.3600	CIAC -Treatment & Disposal - Lagoons	May-07	(13.12)	2.13
242.3600	CIAC -Treatment & Disposal - Lagoons	Jun-07	(13.12)	2.19
242.3600	CIAC -Treatment & Disposal - Lagoons	Jul-07	(13.12)	2.25
242.3600	CIAC -Treatment & Disposal - Lagoons	Aug-07	(13.12)	2.31
242.3600	CIAC -Treatment & Disposal - Lagoons	Sep-07	(13.12)	2.38
242.3600	CIAC -Treatment & Disposal - Lagoons	Oct-07	(13.12)	2.44
242.3600	CIAC -Treatment & Disposal - Lagoons	Nov-07	(13.12)	2.50
242.3600	CIAC -Treatment & Disposal - Lagoons	Dec-07	(13.12)	2.56
242.3600	CIAC -Treatment & Disposal - Lagoons	Jan-08	(13.12)	2.62

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242.3600	CIAC -Treatment & Disposal - Lagoons	Feb-08	(13.12)	2.68
242.3600	CIAC -Treatment & Disposal - Lagoons	Mar-08	(13.12)	2.74
242.3600	CIAC -Treatment & Disposal - Lagoons	Apr-08	(13.12)	2.80
242.3600	CIAC -Treatment & Disposal - Lagoons	May-08	(13.12)	2.86
242.3600	CIAC -Treatment & Disposal - Lagoons	Jun-08	(13.12)	2.92
242.3600	CIAC -Treatment & Disposal - Lagoons	Jul-08	(13.12)	2.98
242.3600	CIAC -Treatment & Disposal - Lagoons	Aug-08	(13.12)	3.04
242.3600	CIAC -Treatment & Disposal - Lagoons	Sep-08	(13.12)	3.10
242.3600	CIAC -Treatment & Disposal - Lagoons	Oct-08	(13.12)	3.17
242.3600	CIAC -Treatment & Disposal - Lagoons	Nov-08	(13.12)	3.23
242.3600	CIAC -Treatment & Disposal - Lagoons	Dec-08	(13.12)	3.29
	Dec-08 Corrected		(13.12)	3.29
	Dec-08 Per Books		(13.12)	10.57
	Per Books Adjustment		-	(7.28)

	Plant	A/D	Dep Exp
Simple Average Restated	(13.12)	2.92	(0.73)
Simple Average Per Books	(13.12)	10.39	(0.36)
Adjustment	-	(7.47)	(0.37)

Account	Description	Year/Month	Plant Balance	A/D
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	2005	(6,091.49)	1,103.23
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	2006	(6,091.49)	1,441.65
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Jan-07	(6,091.49)	1,469.85
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Feb-07	(6,091.49)	1,498.05
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Mar-07	(6,091.49)	1,526.25
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Apr-07	(6,091.49)	1,554.45
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	May-07	(6,091.49)	1,582.65
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Jun-07	(6,091.49)	1,610.85
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Jul-07	(6,091.49)	1,639.06
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Aug-07	(6,091.49)	1,667.26
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Sep-07	(6,091.49)	1,695.46
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Oct-07	(6,091.49)	1,723.66
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Nov-07	(6,091.49)	1,751.86
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Dec-07	(6,091.49)	1,780.06
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Jan-08	(6,091.49)	1,808.26
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Feb-08	(6,091.49)	1,836.46
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Mar-08	(6,091.49)	1,864.67
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Apr-08	(6,091.49)	1,892.87
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	May-08	(6,091.49)	1,921.07
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Jun-08	(6,091.49)	1,949.27
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Jul-08	(6,091.49)	1,977.47
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Aug-08	(6,091.49)	2,005.67
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Sep-08	(6,091.49)	2,033.87
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Oct-08	(6,091.49)	2,062.08
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Nov-08	(6,091.49)	2,090.28
242.3605	CIAC -Treatment & Disposal - Wastewater Treatment	Dec-08	(6,091.49)	2,118.48
	Dec-08 Corrected		(6,091.49)	2,118.48
	Dec-08 Per Books		(6,091.49)	5,599.07
	Per Books Adjustment		-	(3,480.59)

	Plant	A/D	Dep Exp
Simple Average Restated	(6,091.49)	1,949.27	(338.42)
Simple Average Per Books	(6,091.49)	5,512.07	(174.01)
Adjustment	-	(3,562.79)	(164.41)

Account	Description	Year/Month	Plant Balance	A/D
242.3625	CIAC - Outfall Lines	2005	(550.95)	55.08
242.3625	CIAC - Outfall Lines	2006	(550.95)	73.45
242.3625	CIAC - Outfall Lines	Jan-07	(550.95)	74.98

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242.3625 CIAC - Outfall Lines	Feb-07	(550.95)	76.51
242.3625 CIAC - Outfall Lines	Mar-07	(550.95)	78.04
242.3625 CIAC - Outfall Lines	Apr-07	(550.95)	79.57
242.3625 CIAC - Outfall Lines	May-07	(550.95)	81.10
242.3625 CIAC - Outfall Lines	Jun-07	(550.95)	82.63
242.3625 CIAC - Outfall Lines	Jul-07	(550.95)	84.16
242.3625 CIAC - Outfall Lines	Aug-07	(550.95)	85.69
242.3625 CIAC - Outfall Lines	Sep-07	(550.95)	87.22
242.3625 CIAC - Outfall Lines	Oct-07	(550.95)	88.75
242.3625 CIAC - Outfall Lines	Nov-07	(550.95)	90.28
242.3625 CIAC - Outfall Lines	Dec-07	(550.95)	91.81
242.3625 CIAC - Outfall Lines	Jan-08	(550.95)	93.34
242.3625 CIAC - Outfall Lines	Feb-08	(550.95)	94.87
242.3625 CIAC - Outfall Lines	Mar-08	(550.95)	96.40
242.3625 CIAC - Outfall Lines	Apr-08	(550.95)	97.93
242.3625 CIAC - Outfall Lines	May-08	(550.95)	99.46
242.3625 CIAC - Outfall Lines	Jun-08	(550.95)	100.99
242.3625 CIAC - Outfall Lines	Jul-08	(550.95)	102.52
242.3625 CIAC - Outfall Lines	Aug-08	(550.95)	104.05
242.3625 CIAC - Outfall Lines	Sep-08	(550.95)	105.58
242.3625 CIAC - Outfall Lines	Oct-08	(550.95)	107.11
242.3625 CIAC - Outfall Lines	Nov-08	(550.95)	108.64
242.3625 CIAC - Outfall Lines	Dec-08	(550.95)	110.18
Dec-08 Corrected	(550.95)	110.18	
Dec-08 Per Books	(550.95)	462.12	
Per Books Adjustment	-	(351.95)	

	Plant	A/D	Dep Exp
Simple Average Restated	(550.95)	100.99	(18.37)
Simple Average Per Books	(550.95)	452.94	(18.36)
Adjustment	-	(351.95)	(0.01)

Account	Description	Year/Month	Plant Balance	A/D
242.3705 CIAC - Sewer Tap		2005	(35,503.99)	94,467.35
242.3705 CIAC - Sewer Tap		2006	(36,320.99)	94,467.35
242.3705 CIAC - Sewer Tap		Jan-07	(77,987.99)	94,467.35
242.3705 CIAC - Sewer Tap		Feb-07	(77,987.99)	94,467.35
242.3705 CIAC - Sewer Tap		Mar-07	(77,987.99)	94,467.35
242.3705 CIAC - Sewer Tap		Apr-07	(77,987.99)	94,467.35
242.3705 CIAC - Sewer Tap		May-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Jun-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Jul-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Aug-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Sep-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Oct-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Nov-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Dec-07	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Jan-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Feb-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Mar-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Apr-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		May-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Jun-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Jul-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Aug-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Sep-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap		Oct-08	(78,804.99)	94,467.35



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242.3705 CIAC - Sewer Tap	Nov-08	(78,804.99)	94,467.35
242.3705 CIAC - Sewer Tap	Dec-08	(78,804.99)	94,467.35
	Dec-08 Corrected	(78,804.99)	94,467.35
	Dec-08 Per Books	(45,752.00)	5,374.84
	Per Books Adjustment	(33,052.99)	89,092.51

	Plant	A/D	Dep Exp
Simple Average Restated	(78,804.99)	94,467.35	-
Simple Average Per Books	(45,752.00)	4,612.31	(1,525.07)
Adjustment	(33,052.99)	89,855.05	1,525.07

Summary - Filing Adjustment to Average Balance Per Books

	Plant	A/D	Dep Exp
Water	12,545.00	(2,564.86)	(331.59)
Wastewater	211,944.00	(92,543.62)	2,440.88
	CIAC	A/A	Amort Exp
Water	-	(867.04)	92.50
Wastewater	-	(3,136.46)	1,693.09

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 4 - 2006 AND 2008 PLANT ADDITIONS

w/p AF (4)

Effect on GL:

NARUC	Year	JDE	UPIS to Remove	Years Depreciated	Annual Rate	A/D to Remove	Dep Exp to Remove
311.3	2006	242.1105	(771.96) credit	2.83	5.00%	109.36 debit	(38.60) credit
310.2	2008	242.1095	(426.00) credit	0.83	5.00%	17.75 debit	(17.75) credit
			<u>(1,197.96)</u>			<u>127.11</u>	<u>(56.35)</u>
			Water UPIS			Water A/D	Water Dep Exp

NARUC	Year	JDE	Expense to Add
636	2008	242100.6050	426.00 debit
			<u>426.00</u>
			Water O&M Exp

Summary - GL

Water UPIS	(1,197.96) credit
Water A/D	127.11 debit
Water Dep Exp	(56.35) credit
Water O&M Exp	426.00 debit

Effect on Filing:

NARUC	Year	JDE	'07 Amount	'08 Amount	Simple Average Amount
311.3	2006	242.1105	(771.96)	(771.96)	(771.96)
310.2	2008	242.1095	-	(426.00)	(213.00)
					<u>(984.96)</u> Average Water UPIS

NARUC	Year	JDE	'07 Amount	'08 Amount	Simple Average Amount
311.3	2006	242.1900	70.76	109.36	90.06
310.2	2008	242.1890	-	17.75	8.88
					<u>98.94</u> Average Water A/D

NARUC	Year	JDE	'08 Amount
311.3	2006	242100.6510	(38.60)
310.2	2008	242100.6500	(17.75)
			<u>(56.35)</u> Water Dep Exp

NARUC	Year	JDE	'08 Amount
636	2008	242100.6050	426.00
			<u>426.00</u> Water O&M Exp

Summary - Filing Adjustment to Average Balance Per Books

Water UPIS	(984.96) credit
Water A/D	98.94 debit
Water Dep Exp	(56.35) credit
Water O&M Exp	426.00 debit

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 5 - PROPERTY TAX

w/p AF (5)

Effect on Filing:

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Expense to Add</u>	
408.11	2008	242102.7550	<u>5,468.76</u>	debit
			<u>5,468.76</u>	
			Water/Wastewater TOTI	

Water:

242100.7550 and 242100.7555	67.14	Balance in property tax account approved by Audit Staff (allocations and accruals)
242100.7555	<u>1,563.56</u>	Actual water property tax bill
	<u>1,630.70</u>	Corrected property tax balance for 2008
	97.08	Current per books filing balance
	<u>1,533.62</u>	Adjustment

Wastewater:

242101.7550	67.14	Balance in property tax account approved by Audit Staff (allocations and accruals)
242101.7555	<u>3,965.09</u>	Actual wastewater property tax bill
	<u>4,032.23</u>	Corrected property tax balance for 2008
	97.08	Current per books filing balance
	<u>3,935.15</u>	Adjustment

Water ERCs	130.2	50.00%
Wastewater ERCs	<u>130.2</u>	50.00%
	<u>260.4</u>	

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 6 - REGULATORY ASSESSMENT FEES

w/p AF (6)

**Effect on Filing:**

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Expense to Remove</u>	
408.10	2008	242102.7540	(66.00)	credit
			<u>(66.00)</u>	
			Water/Wastewater TOTI	
Water:				
242100.7540	2,464.00	Balance in gross receipts account approved by Audit Staff		
242100.7555	<u>1,101.00</u>	2nd half of 2008		
	<u>3,565.00</u>	Corrected gross receipts balance for 2008		
	3,106.85	Current per books filing balance		
	<u>458.15</u>	Adjustment		
	<u>(33.00)</u>			
	<u>425.15</u>	Total Adjustment		
Wastewater:				
242101.7550	2,118.00	Balance in gross receipts account approved by Audit Staff		
242101.7555	<u>1,593.00</u>	2nd half of 2008		
	<u>3,711.00</u>	Corrected gross receipts balance for 2008		
	3,106.85	Current per books filing balance		
	<u>604.15</u>	Adjustment		
	<u>(33.00)</u>			
	<u>571.15</u>	Total Adjustment		
Water ERCs		130.2	50.00%	
Wastewater ERCs		<u>130.2</u>	50.00%	
		<u>260.4</u>		

**LAKE PLACID UTILITIES, INC.**  
**DOCKET NO. 090531-WS**  
**AUDIT FINDING 7 - ELECTRIC EXPENSES**

w/p AF (7)

**Effect on GL:**

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Asset to Add</u>	
132	2008	242.2775	<u>200.00</u>	debit
			<u>200.00</u>	
			Asset	

**Summary - GL**

Assets 200.00 debit

**Effect on Filing:**

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Expense to Add</u>	
615	2008	242100.5465	<u>129.92</u>	
			<u>129.92</u>	Water O&M Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Expense to Remove</u>	
715	2008	242101.5470	(400.00)	
715	2008	242101.5470	<u>209.80</u>	
			<u>(190.20)</u>	Wastewater O&M

**Summary - Filing Adjustment to Balance Per Books**

Water O&M Exp 129.92 debit  
Wastewater O&M Exp (190.20) credit

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 8 - EXPENSED PRESSURE RELIEF VALVE

w/p AF (8)

Effect on GL:

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>UPIS to Add</u>	<u>Years Depreciated</u>	<u>Annual Rate</u>	<u>A/D to Add</u>	<u>Dep Exp to Add</u>
320.3	2008	242.1115	1,198.70 debit	1.00	5.00%	(59.94) credit	59.94 debit
320.3	2008	242.1115	(899.03) credit	1.00	5.00%	899.03 debit	(44.95) credit
			<u>299.68</u>			<u>839.09</u>	<u>14.98</u>
			Water UPIS			Water A/D	Water Dep Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Expense to Remove</u>
620	2008	242100.6285	(1,198.70) credit
			<u>(1,198.70)</u>
			Water O&M Exp

Summary - GL

Water UPIS	299.68 credit
Water A/D	839.09 debit
Water Dep Exp	14.98 credit
Water O&M Exp	(1,198.70) debit

Effect on Filing:

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'07 Amount</u>	<u>'08 Amount</u>	<u>Simple Average Amount</u>
320.3	2008	242.1115	-	1,198.70	599.35
320.3	2008	242.1115	-	(899.03)	(449.51)
					<u>149.84</u> Average Water UPIS

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'07 Amount</u>	<u>'08 Amount</u>	<u>Simple Average Amount</u>
320.3	2008	242.1910	-	(59.94)	(29.97)
320.3	2008	242.1910	-	899.03	449.51
					<u>419.55</u> Average Water A/D

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'08 Amount</u>
320.3	2008	242100.6520	59.94
320.3	2008	242100.6520	(44.95)
			<u>14.98</u> Water Dep Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'08 Amount</u>
620	2008	242100.6285	(1,198.70)
			<u>(1,198.70)</u> Water O&M Exp

Summary - Filing Adjustment to Average Balance Per Books

Water UPIS	149.84 debit
Water A/D	419.55 credit
Water Dep Exp	14.98 debit
Water O&M Exp	(1,198.70) credit

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 9 - WELL SCREENS

w/p AF (9)

**Effect on GL:**

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>UPIS to Add</u>	<u>Years Depreciated</u>	<u>Annual Rate</u>	<u>A/D to Add</u>	<u>Dep Exp to Add</u>
307.2	2008	242.1080	830.00 debit	0.50	3.33%	(13.83) credit	13.83 debit
			<u>830.00</u>			<u>(13.83)</u>	<u>13.83</u>
			Water UPIS			Water A/D	Water Dep Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Expense to Remove</u>
620	2008	242100.6290	(830.00) credit
			<u>(830.00)</u>
			Water O&M Exp

**Summary - GL**

Water UPIS	830.00 debit
Water A/D	(13.83) credit
Water Dep Exp	13.83 debit
Water O&M Exp	(830.00) credit

**Effect on Filing:**

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'07 Amount</u>	<u>'08 Amount</u>	<u>Simple Average Amount</u>
307.2	2008	242.1080	-	830.00	415.00
					<u>415.00</u> Average Water UPIS

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'07 Amount</u>	<u>'08 Amount</u>	<u>Simple Average Amount</u>
307.2	2008	242.1875	-	(13.83)	(6.92)
					<u>(6.92)</u> Average Water A/D

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'08 Amount</u>
307.2	2008	242100.6485	13.83
			<u>13.83</u> Water Dep Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'08 Amount</u>
620	2008	242100.6290	(830.00)
			<u>(830.00)</u> Water O&M Exp

**Summary - Filing Adjustment to Average Balance Per Books**

Water UPIS	415.00 debit
Water A/D	(6.92) credit
Water Dep Exp	13.83 debit
Water O&M Exp	(830.00) credit

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 12 - RATE CASE EXPENSE

w/p AF (12)

Effect on Filing:

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'o8 Amount</u>	
666/766	2008	242102.6065	(8,227.32)	
			<u>(8,227.32)</u>	Total O&M Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'o8 Amount</u>	
666	2008	242100.6065	(4,113.66)	
			<u>(4,113.66)</u>	Water O&M Exp

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>'o8 Amount</u>	
766	2008	242102.6370	(4,113.66)	
			<u>(4,113.66)</u>	Wastewater O&M Exp

Summary - Filing Adjustment to Balance Per Books

Water O&M Exp	(4,113.66) credit
Wastewater O&M Exp	(4,113.66) credit

Water ERCs	130.2	50.00%
Wastewater ERCs	<u>130.2</u>	50.00%
	<u>260.4</u>	



**LAKE PLACID UTILITIES, INC.**  
**DOCKET NO. 090531-WS**  
**AUDIT FINDING 14 - FORECASTED REVENUES AND RAF FEES**

**w/p AF (14)**

**Effect on Filing:**

	<u>Water</u>		<u>Wastewater</u>	
Annualized Revenues	52,580.44		81,750.99	
RAF Percentage	<u>4.5%</u>		<u>4.5%</u>	
	2,366.12	Water RAF	3,678.79	Wastewater RAF
	3,106.85	Per Filing	3,106.85	Per Filing
	<u>425.15</u>	Adjustment Per AF (6)	<u>571.15</u>	Adjustment Per AF (6)
	<u>(1,165.88)</u>	Adjustment	<u>0.79</u>	Adjustment

**Summary - Filing Adjustment to Balance Per Books**

Water O&M	(1,165.88) credit
Wastewater O&M	0.79 debit

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15)

NARUC Number	Account Number	Account Description	1Q - WSC	1Q - Regional	2Q - WSC	2Q - Regional	3Q - WSC	3Q - Regional	4Q - WSC	4Q - Regional	Total	UA Ledger	Adjustment
403	6445	DEPREC-ORGANIZATION (1)	-	-	-	-	-	-	-	-	-	-	-
403	6450	DEPREC-FRANCHISES (1)	-	-	-	-	-	-	-	-	-	-	-
403	6470	DEPREC-STRUCT & IMPRV GEN (1)	-	-	-	-	-	-	-	-	-	-	-
403	6485	DEPREC-WELLS & SPRINGS (1)	-	-	-	-	-	-	-	-	-	-	-
403	6510	DEPREC-ELEC PUMP EQP WTP (1)	-	-	-	-	-	-	-	-	-	-	-
403	6520	DEPREC-WATER TREATMENT EQP (1)	-	-	-	-	-	-	-	-	-	-	-
403	6530	DEPREC-TRANS & DISTR MAINS (1)	-	-	-	-	-	-	-	-	-	-	-
403	6535	DEPREC-SERVICE LINES (1)	-	-	-	-	-	-	-	-	-	-	-
403	6540	DEPREC-METERS (1)	-	-	-	-	-	-	-	-	-	-	-
403	6580	DEPREC-OFFICE STRUCTURE (1)	15.66	15.78	15.66	15.78	15.92	15.78	15.92	15.78	126.27	160.59	(34.32)
403	6685	DEPREC-OFFICE FURN/EQPT (1)	6.95	8.89	6.95	8.89	7.07	8.89	7.07	8.89	63.57	52.32	11.25
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	0.02	12.22	0.02	12.22	0.02	12.22	0.02	12.22	48.95	46.57	2.38
403	6600	DEPREC-LABORATORY EQUIPMEN (1)	-	0.17	-	0.34	-	4.12	-	4.12	8.75	-	8.75
403	6610	DEPREC-COMMUNICATION EQPT (1)	1.43	3.73	1.43	-	1.43	-	1.43	-	9.46	4.30	5.16
403	6660	DEPREC-STRUCT/IMPRV PUMP (1)	-	-	-	-	-	-	-	-	-	-	-
403	6765	DEPREC-TREAT/DISP EQ TRT P (1)	-	-	-	-	-	-	-	-	-	-	-
403	6835	DEPREC-TOOL SHOP & MISC EQPT (1)	-	-	-	-	-	-	-	-	-	0.11	(0.11)
403	6920	DEPREC - MAINFRAME (1)	8.65	0.35	8.65	0.35	1.04	0.35	1.04	0.35	20.77	2,465.86	(2,445.09)
403	6921	DEPREC - MINI COMPUTER (1)	30.19	83.03	30.19	83.03	30.67	83.03	30.67	83.03	453.83	-	453.83
403	6922	COMP SYSTEM AMORTIZATION (1)	0.58	-	0.58	-	620.78	-	620.78	-	1,242.73	-	1,242.73
403	6923	MICRO SYSTEM AMORTIZATION (1)	28.35	2.01	28.35	2.01	33.01	2.01	33.01	2.01	130.76	-	130.76
			<u>91.84</u>	<u>126.16</u>	<u>91.84</u>	<u>122.61</u>	<u>709.94</u>	<u>126.38</u>	<u>709.94</u>	<u>126.38</u>	<u>2,105.09</u>	<u>2,729.75</u>	<u>(624.66)</u>
408.10	7535	FRANCHISE TAX	0.06	-	-	-	0.10	0.70	-	-	0.85	0.16	0.69
			<u>0.06</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.10</u>	<u>0.70</u>	<u>-</u>	<u>-</u>	<u>0.85</u>	<u>0.16</u>	<u>0.69</u>
408.10	7540	GROSS RECEIPTS TAX	-	-	-	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
408.11	7550	PROPERTY/OTHER GENERAL TAX	(14.88)	(8.18)	16.45	180.08	10.87	(168.36)	(15.45)	75.40	75.92	(2.61)	78.53
408.11	7555	REAL ESTATE TAX	31.27	-	-	-	-	27.07	-	0.01	58.35	59.24	(0.89)
			<u>16.39</u>	<u>(8.18)</u>	<u>16.45</u>	<u>180.08</u>	<u>10.87</u>	<u>(168.36)</u>	<u>11.62</u>	<u>75.41</u>	<u>134.27</u>	<u>56.63</u>	<u>77.64</u>
408.13	7560	SALES/USE TAX EXPENSE	-	-	-	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
410.11	7600	DEF INCOME TAXES-STATE	-	-	-	-	-	26.63	-	-	26.63	-	26.63
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26.63</u>	<u>-</u>	<u>-</u>	<u>26.63</u>	<u>-</u>	<u>26.63</u>
412.20	7585	AMORT OF INVEST TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
604/704	5820	TRAINING EXPENSE	47.69	2.54	11.69	1.81	4.15	3.67	6.59	6.50	84.64	82.39	2.25
			<u>47.69</u>	<u>2.54</u>	<u>11.69</u>	<u>1.81</u>	<u>4.15</u>	<u>3.67</u>	<u>6.59</u>	<u>6.50</u>	<u>84.64</u>	<u>82.39</u>	<u>2.25</u>
610/710	5455	PURCHASED SEWER TREATMENT	-	-	-	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
618/718	5480	CHLORINE	-	-	-	-	-	-	-	-	-	0.08	(0.08)
618/718	5490	OTHER TREATMENT CHEMICALS	-	-	-	-	-	-	-	-	-	-	-
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.08</u>	<u>(0.08)</u>

LAKE PLACID UTILITIES, INC.

DOCKET NO. 090531-WS

AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15)

620/720	5525	BILL STOCK	12.62	-	4.46	-	(1.18)	-	(4.10)	-	11.80	11.93	(0.13)
620/720	5530	BILLING COMPUTER SUPPLIES	3.06	-	0.54	-	5.47	-	16.41	-	25.49	25.89	(0.40)
620/720	5535	BILLING ENVELOPES	19.80	-	44.40	-	42.80	-	28.12	-	135.12	137.00	(1.88)
620/720	5540	BILLING POSTAGE	208.17	1.68	213.22	3.09	249.55	-	196.75	-	872.46	888.89	(16.43)
620/720	5740	COMPUTER SUPPLIES	21.62	7.63	55.10	-	78.96	-	(13.53)	-	149.78	157.20	(7.42)
620/720	5860	CLEANING SUPPLIES	0.89	0.14	0.84	-	1.69	-	-	-	3.56	3.67	(0.11)
620/720	5880	OFFICE SUPPLY STORES	0.80	18.80	1.04	16.02	3.92	1.40	3.01	4.28	49.26	61.26	(12.00)
620/720	6285	WATER-MAINT SUPPLIES	-	-	-	-	-	-	-	-	-	1.29	(1.29)
620/720	6290	WATER-MAINT REPAIRS	-	-	-	-	-	-	-	-	-	20.51	(20.51)
620/720	6300	WATER-ELEC EQUIPT REPAIR	-	-	-	-	-	-	-	-	-	-	-
620/720	6310	WATER-OTHER MAINT EXP	-	-	-	-	-	-	(0.07)	-	(0.07)	0.58	(0.65)
620/720	6320	SEWER-MAINT SUPPLIES	-	-	-	-	-	-	-	-	-	(2.48)	2.48
620/720	6325	SEWER-MAINT REPAIRS	-	-	-	-	-	-	-	-	-	4.47	(4.47)
620/720	6335	SEWER-ELEC EQUIPT REPAIR	-	-	-	-	-	-	-	-	-	-	-
620/720	6345	SEWER-OTHER MAINT EXP	-	-	-	-	-	-	-	-	-	0.22	(0.22)
620/720	6355	DEFERRED MAINT EXPENSE	67.94	-	60.70	-	60.69	-	64.15	-	253.48	282.84	(29.36)
620/720	6380	REPAIRS & MAINT-MAINT, LAND	-	-	-	-	0.92	-	-	-	0.92	2.10	(1.18)
			<u>334.91</u>	<u>28.25</u>	<u>380.30</u>	<u>19.10</u>	<u>442.82</u>	<u>1.40</u>	<u>290.74</u>	<u>4.28</u>	<u>1,501.80</u>	<u>1,595.37</u>	<u>(93.57)</u>
632/732	6005	ACCOUNTING STUDIES	-	-	-	-	3.46	-	-	-	3.46	3.61	(0.15)
632/732	6010	AUDIT FEES	98.65	-	(40.57)	-	57.16	-	28.06	-	143.31	162.88	(19.57)
632/732	6040	TAX RETURN REVIEW	18.90	-	18.90	-	70.87	-	7.84	-	116.51	121.17	(4.66)
			<u>117.56</u>	<u>-</u>	<u>(21.67)</u>	<u>-</u>	<u>131.50</u>	<u>-</u>	<u>35.89</u>	<u>-</u>	<u>263.28</u>	<u>287.66</u>	<u>(24.38)</u>
633/733	6025	LEGAL FEES	3.39	-	38.33	-	17.75	-	35.66	-	95.13	163.29	(68.16)
			<u>3.39</u>	<u>-</u>	<u>38.33</u>	<u>-</u>	<u>17.75</u>	<u>-</u>	<u>35.66</u>	<u>-</u>	<u>95.13</u>	<u>163.29</u>	<u>(68.16)</u>
636/736	5495	METER READING	-	-	-	-	(0.31)	-	(0.67)	(0.75)	(1.74)	(0.97)	(0.77)
636/736	5735	COMPUTER MAINTENANCE	232.90	-	(272.14)	-	244.12	-	556.07	-	760.95	1,114.44	(353.49)
636/736	5745	COMPUTER AMORT & PROG COST	-	(4.22)	-	4.23	-	0.17	-	0.17	0.36	35.54	(35.18)
636/736	5750	INTERNET SUPPLIER	5.35	1.09	6.72	1.09	2.21	1.09	1.25	1.09	19.89	20.98	(1.09)
636/736	6015	EMPLOY FINDER FEES	-	-	0.32	-	0.63	-	24.99	-	25.94	127.40	(101.46)
636/736	6020	ENGINEERING FEES	-	-	-	-	-	-	-	-	-	0.02	(0.02)
636/736	6035	PAYROLL SERVICES	15.98	-	16.53	-	19.47	-	17.22	-	69.20	70.17	(0.97)
636/736	6045	TEMP EMPLOY - CLERICAL	34.67	18.06	71.33	63.05	76.74	54.84	23.29	(74.17)	267.80	298.52	(30.72)
636/736	6050	OTHER OUTSIDE SERVICES	29.80	-	5.82	-	16.11	-	-	-	51.73	120.64	(68.91)
			<u>318.71</u>	<u>14.92</u>	<u>(171.43)</u>	<u>68.37</u>	<u>358.97</u>	<u>56.10</u>	<u>622.15</u>	<u>(73.66)</u>	<u>1,194.13</u>	<u>1,786.74</u>	<u>(592.61)</u>
641/741	6090	RENT	-	-	-	-	-	-	-	-	-	-	-
642/742	6365	EQUIPMENT RENTALS	-	13.71	-	-	-	(13.71)	-	-	-	(0.71)	0.71
			<u>-</u>	<u>13.71</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13.71)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0.71)</u>	<u>0.71</u>
666/766	6065	RATE CASE AMORT EXPENSE	-	-	-	-	-	-	-	-	-	-	-
667/767	6070	MISC REG MATTERS COMM EXP	-	-	-	-	-	2.18	-	-	2.18	61.46	(59.28)
			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2.18</u>	<u>-</u>	<u>-</u>	<u>2.18</u>	<u>61.46</u>	<u>(59.28)</u>
659/759	5715	INSURANCE-OTHER	620.72	-	549.06	0.24	634.69	-	262.79	-	2,067.50	2,184.11	(116.61)
			<u>620.72</u>	<u>-</u>	<u>549.06</u>	<u>0.24</u>	<u>634.69</u>	<u>-</u>	<u>262.79</u>	<u>-</u>	<u>2,067.50</u>	<u>2,184.11</u>	<u>(116.61)</u>
670/770	5505	AGENCY EXPENSE	0.54	-	7.56	-	-	-	-	-	8.11	8.36	(0.25)
670/770	5510	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	11.00	-	11.00	11.71	(0.71)
			<u>0.54</u>	<u>-</u>	<u>7.56</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11.00</u>	<u>-</u>	<u>19.11</u>	<u>20.07</u>	<u>(0.96)</u>

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS

w/p AF (15)

AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

675/775	5545	CUSTOMER SERVICE PRINTING	0.72	-	20.94	-	19.24	-	10.99	-	51.88	53.81	(1.93)
675/775	5755	MICROFILMING	2.32	-	0.07	-	0.36	-	0.18	-	2.93	2.93	(0.00)
675/775	5760	WEBSITE DEVELOPMENT	2.14	-	-	-	-	1.27	-	-	3.41	3.35	0.06
675/775	5785	ADVERTISING/MARKETING	-	-	-	-	0.78	-	0.78	-	1.57	1.56	0.01
675/775	5790	BANK SERVICE CHARGE	143.07	-	15.13	-	14.88	-	(112.89)	1.25	61.44	68.36	(6.92)
675/775	5800	LETTER OF CREDIT FEE	8.25	-	-	-	-	-	-	0.22	8.47	8.21	0.26
675/775	5805	LICENSE FEES	-	3.94	-	-	-	-	0.03	-	3.97	3.65	0.32
675/775	5810	MEMBERSHIPS	0.12	16.41	0.17	7.48	7.56	7.19	5.09	2.45	46.47	34.63	11.84
675/775	5815	PENALTIES/PINES	-	-	-	-	0.13	3.76	-	-	3.90	3.76	0.14
675/775	5825	OTHER MISC EXPENSE	9.55	1.86	11.41	13.52	11.34	(12.68)	(19.06)	0.09	16.03	16.84	(0.81)
675/775	5855	ANSWERING SERVICE	1.04	11.87	-	10.28	-	14.23	-	15.05	52.47	62.82	(10.35)
675/775	5865	COPY MACHINE	1.92	0.52	-	-	1.75	1.97	0.51	0.20	6.88	7.57	(0.69)
675/775	5870	HOLIDAY EVENTS/PICNICS	-	-	-	-	2.99	-	0.23	-	3.22	3.35	(0.13)
675/775	5875	KITCHEN SUPPLIES	-	-	0.47	-	0.24	-	0.68	-	1.38	1.40	(0.02)
675/775	5885	PRINTING/BLUEPRINTS	1.03	-	1.21	0.69	0.14	-	1.13	4.13	8.31	9.30	(0.99)
675/775	5890	PUBL SUBSCRIPTIONS/TAPES	0.87	0.39	0.97	0.97	2.22	0.19	3.95	1.32	10.87	11.25	(0.38)
675/775	5895	SHIPPING CHARGES	0.01	9.61	0.31	2.99	(2.70)	12.77	(0.10)	13.71	36.59	39.16	(2.57)
675/775	5900	OTHER OFFICE EXPENSES	22.07	31.90	20.42	40.05	33.90	65.45	22.27	19.91	255.96	291.69	(35.73)
675/775	5930	OFFICE ELECTRIC	8.79	7.99	7.71	(6.61)	9.12	0.10	7.32	0.10	34.52	35.31	(0.79)
675/775	5935	OFFICE GAS	2.82	-	1.84	-	1.04	-	2.47	-	8.17	8.14	0.03
675/775	5940	OFFICE WATER	0.32	-	0.16	-	0.48	-	0.64	-	1.59	1.60	(0.01)
675/775	5945	OFFICE TELECOM	92.18	184.50	105.60	202.30	143.69	174.72	92.51	159.05	1,154.56	1,312.21	(157.65)
675/775	5950	OFFICE GARBAGE REMOVAL	2.13	2.14	0.29	0.80	1.19	3.84	2.38	-	15.70	15.70	(1.98)
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	9.62	4.71	2.32	4.07	3.14	3.34	10.21	2.70	40.12	43.06	(2.94)
675/775	5960	OFFICE ALARM SYS PHONE EXP	3.82	2.72	0.25	2.24	1.83	8.28	1.06	3.99	24.19	27.87	(3.68)
675/775	5965	OFFICE MAINTENANCE	8.78	7.14	10.13	3.41	7.98	7.37	13.35	20.98	79.14	90.74	(11.60)
675/775	5970	OFFICE CLEANING SERVICE	10.17	12.12	6.94	2.51	6.71	11.66	4.47	11.49	66.07	80.24	(14.17)
675/775	5975	OFFICE MACHINE/HEAT&COOL	2.17	-	9.28	14.40	8.71	-	1.33	-	35.89	39.65	(3.76)
675/775	5980	OTHER OFFICE UTILITIES	-	-	-	-	-	0.73	-	-	0.73	0.91	(0.18)
675/775	5985	TELEMETERING/PHONE EXPENSE	-	-	-	-	-	-	-	-	-	-	-
675/775	6185	TRAVEL LODGING	82.82	20.51	11.55	7.38	6.83	4.50	23.90	21.74	179.23	176.94	2.29
675/775	6190	TRAVEL AIRFARE	7.82	1.18	11.04	7.53	3.36	1.37	6.80	2.82	41.92	42.34	(0.42)
675/775	6195	TRAVEL TRANSPORTATION	8.32	9.80	1.92	1.06	0.78	0.88	2.16	2.19	27.11	26.91	0.20
675/775	6200	TRAVEL MEALS	2.76	8.04	7.93	6.24	6.55	3.18	4.73	5.27	44.69	44.64	0.05
675/775	6205	TRAVEL ENTERTAINMENT	0.63	-	0.52	4.62	0.22	-	0.47	-	6.47	6.20	0.27
675/775	6260	TEST-EQUIP/CHEMICAL	-	0.80	-	-	-	0.52	-	1.28	2.59	-	2.59
675/775	6360	COMMUNICATION EXPENSE	-	151.50	-	116.47	0.06	106.85	0.10	106.80	481.78	452.96	28.82
675/775	6385	UNIFORMS	0.06	4.39	-	3.97	-	1.26	0.09	4.26	14.03	11.07	2.96
675/775	6390	WEATHER/HURRICANE COSTS	-	-	-	-	1.92	-	-	-	1.92	1.89	0.03
			436.34	494.04	248.55	446.37	296.40	422.76	87.79	403.91	2,836.16	3,044.00	(207.84)
			1,988.14	671.44	1,150.69	838.58	2,607.19	428.94	2,102.99	542.82	10,330.77	12,011.00	(1,680.23)

Note (1): Depreciation expense has been restated per correct depreciation rates at WSC.

Summary - Filing Adjustment to Balance Per Books

Water O&M	(590) credit
Wastewater O&M	(570) credit
Water Dep Exp	(312) credit
Wastewater Dep Exp	(312) credit
Water TOTI	39 debit
Wastewater TOTI	39 debit
Water Tax Exp	13 debit
Wastewater Tax Exp	13 debit

Water ERCs	130.2	50.00%
Wastewater ERCs	130.2	50.00%
	<u>260.4</u>	

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15a)

WSC - 10

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>WSC General Ledger Balance</u>	<u>Lake Placid Allocation</u>
403	6580	DEPREC-OFFICE STRUCTURE (1)	16,987.75	15.66
403	6585	DEPREC-OFFICE FURN/EQPT (1)	7,533.48	6.95
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	20.50	0.02
403	6610	DEPREC-COMMUNICATION EQPT (1)	1,553.50	1.43
403	6920	DEPREC - MAINFRAME (1)	9,385.24	8.65
403	6921	DEPREC - MINI COMPUTER (1)	32,743.82	30.19
403	6922	COMP SYSTEM AMORTIZATION (1)	629.76	0.58
403	6923	MICRO SYSTEM AMORTIZATION (1)	30,752.73	28.35
				<u>91.84</u>
408.10	7535	FRANCHISE TAX	60.00	0.06
				<u>0.06</u>
408.11	7550	PROPERTY/OTHER GENERAL TAX	(16,134.29)	(14.88)
408.11	7555	REAL ESTATE TAX	33,911.29	31.27
				<u>16.39</u>
604/704	5820	TRAINING EXPENSE	51,719.57	47.69
				<u>47.69</u>
620/720	5525	BILL STOCK	13,691.69	12.62
620/720	5530	BILLING COMPUTER SUPPLIES	3,321.85	3.06
620/720	5535	BILLING ENVELOPES	21,476.47	19.80
620/720	5540	BILLING POSTAGE	225,785.32	208.17
620/720	5740	COMPUTER SUPPLIES	23,446.00	21.62
620/720	5860	CLEANING SUPPLIES	964.77	0.89
620/720	5880	OFFICE SUPPLY STORES	868.63	0.80
620/720	6355	DEFERRED MAINT EXPENSE (3)	73,688.49	67.94
				<u>334.91</u>
632/732	6010	AUDIT FEES	107,000.00	98.65
632/732	6040	TAX RETURN REVIEW	20,500.00	18.90
				<u>117.56</u>
633/733	6025	LEGAL FEES	3,677.00	3.39
				<u>3.39</u>
636/736	5735	COMPUTER MAINTENANCE (2) (5)	252,604.03	232.90
636/736	5745	COMPUTER AMORT & PROG COST	-	-
636/736	5750	INTERNET SUPPLIER	5,806.63	5.35
636/736	6015	EMPLOY FINDER FEES	-	-
636/736	6035	PAYROLL SERVICES	17,330.91	15.98
636/736	6045	TEMP EMPLOY - CLERICAL	37,606.86	34.67
636/736	6050	OTHER OUTSIDE SERVICES	32,317.83	29.80
				<u>318.71</u>
659/759	5715	INSURANCE-OTHER	673,229.89	620.72
				<u>620.72</u>
670/770	5505	AGENCY EXPENSE	589.16	0.54
				<u>0.54</u>

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15a)

675/775	5545	CUSTOMER SERVICE PRINTING	778.87	0.72
675/775	5755	MICROFILMING	2,513.48	2.32
675/775	5760	WEBSITE DEVELOPMENT	2,325.00	2.14
675/775	5790	BANK SERVICE CHARGE	155,175.77	143.07
675/775	5800	LETTER OF CREDIT FEE	8,949.25	8.25
675/775	5810	MEMBERSHIPS	129.95	0.12
675/775	5825	OTHER MISC EXPENSE	10,361.68	9.55
675/775	5855	ANSWERING SERVICE	1,132.53	1.04
675/775	5865	COPY MACHINE	2,085.62	1.92
675/775	5885	PRINTING/BLUEPRINTS	1,114.08	1.03
675/775	5890	PUBL SUBSCRIPTIONS/TAPES (2)	943.24	0.87
675/775	5895	SHIPPING CHARGES	8.79	0.01
675/775	5900	OTHER OFFICE EXPENSES	23,932.45	22.07
675/775	5930	OFFICE ELECTRIC	9,538.15	8.79
675/775	5935	OFFICE GAS	3,060.91	2.82
675/775	5940	OFFICE WATER	342.32	0.32
675/775	5945	OFFICE TELECOM	99,983.39	92.18
675/775	5950	OFFICE GARBAGE REMOVAL	2,313.71	2.13
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	10,437.00	9.62
675/775	5960	OFFICE ALARM SYS PHONE EXP	4,143.60	3.82
675/775	5965	OFFICE MAINTENANCE (2)	9,520.72	8.78
675/775	5970	OFFICE CLEANING SERVICE	11,027.02	10.17
675/775	5975	OFFICE MACHINE/HEAT&COOL	2,353.20	2.17
675/775	6185	TRAVEL LODGING	89,830.00	82.82
675/775	6190	TRAVEL AIRFARE	8,480.87	7.82
675/775	6195	TRAVEL TRANSPORTATION	9,025.50	8.32
675/775	6200	TRAVEL MEALS	2,998.42	2.76
675/775	6205	TRAVEL ENTERTAINMENT	687.53	0.63
675/775	6385	UNIFORMS	63.18	0.06
			<b>436.34</b>	<b>1,988.14</b>

**WSC - 2Q**

NARUC Number	Account Number	Account Description	WSC General Ledger Balance	Lake Placid Allocation
403	6580	DEPREC-OFFICE STRUCTURE (1)	16,987.75	15.66
403	6585	DEPREC-OFFICE FURN/EQPT (1)	7,533.48	6.95
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	20.50	0.02
403	6610	DEPREC-COMMUNICATION EQPT (1)	1,553.50	1.43
403	6920	DEPREC - MAINFRAME (1)	9,385.24	8.65
403	6921	DEPREC - MINI COMPUTER (1)	32,743.82	30.19
403	6922	COMP SYSTEM AMORTIZATION (1)	629.76	0.58
403	6923	MICRO SYSTEM AMORTIZATION (1)	30,752.73	28.35
				<u>91.84</u>
408.1	7535	FRANCHISE TAX	-	-
408.11	7550	PROPERTY/OTHER GENERAL TAX	17,837.00	16.45
408.11	7555	REAL ESTATE TAX	-	-
				<u>16.45</u>
604/704	5820	TRAINING EXPENSE	12,681.85	11.69
				<u>11.69</u>
620/720	5525	BILL STOCK	4,841.45	4.46
620/720	5530	BILLING COMPUTER SUPPLIES	587.10	0.54
620/720	5535	BILLING ENVELOPES	48,150.80	44.40
620/720	5540	BILLING POSTAGE	231,254.03	213.22
620/720	5740	COMPUTER SUPPLIES	59,765.20	55.10
620/720	5860	CLEANING SUPPLIES	913.38	0.84
620/720	5880	OFFICE SUPPLY STORES	1,124.47	1.04
620/720	6355	DEFERRED MAINT EXPENSE (3)	65,835.99	60.70
				<u>380.30</u>
632/732	6010	AUDIT FEES	(44,000.00)	(40.57)
632/732	6040	TAX RETURN REVIEW	20,500.00	18.90
				<u>(21.67)</u>
633/733	6025	LEGAL FEES	41,573.75	38.33
				<u>38.33</u>

AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

636/736	5735	COMPUTER MAINTENANCE (2)	(295,164.01)	(272.14)
636/736	5745	COMPUTER AMORT & PROG COST	-	-
636/736	5750	INTERNET SUPPLIER	7,288.89	6.72
636/736	6015	EMPLOY FINDER FEES	349.00	0.32
636/736	6035	PAYROLL SERVICES	17,927.53	16.53
636/736	6045	TEMP EMPLOY - CLERICAL	77,358.85	71.33
636/736	6050	OTHER OUTSIDE SERVICES	6,311.35	5.82
				<u>(171.43)</u>
659/759	5715	INSURANCE-OTHER	595,502.59	549.06
				<u>549.06</u>
670/770	5505	AGENCY EXPENSE	8,203.84	7.56
				<u>7.56</u>
675/775	5545	CUSTOMER SERVICE PRINTING	22,706.61	20.94
675/775	5755	MICROFILMING	73.50	0.07
675/775	5760	WEBSITE DEVELOPMENT	-	-
675/775	5790	BANK SERVICE CHARGE	16,406.75	15.13
675/775	5800	LETTER OF CREDIT FEE	-	-
675/775	5810	MEMBERSHIPS	181.00	0.17
675/775	5825	OTHER MISC EXPENSE	12,371.22	11.41
675/775	5855	ANSWERING SERVICE	-	-
675/775	5865	COPY MACHINE	-	-
675/775	5875	KITCHEN SUPPLIES	507.13	0.47
675/775	5885	PRINTING/BLUEPRINTS	1,311.10	1.21
675/775	5890	PUBL SUBSCRIPTIONS/TAPES (2)	1,049.77	0.97
675/775	5895	SHIPPING CHARGES	336.68	0.31
675/775	5900	OTHER OFFICE EXPENSES	22,148.80	20.42
675/775	5930	OFFICE ELECTRIC	8,358.72	7.71
675/775	5935	OFFICE GAS	1,990.58	1.84
675/775	5940	OFFICE WATER	173.36	0.16
675/775	5945	OFFICE TELECOM	114,529.25	105.60
675/775	5950	OFFICE GARBAGE REMOVAL	316.44	0.29
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	2,519.00	2.32
675/775	5960	OFFICE ALARM SYS PHONE EXP	272.00	0.25
675/775	5965	OFFICE MAINTENANCE (2)	10,991.69	10.13
675/775	5970	OFFICE CLEANING SERVICE	7,525.00	6.94
675/775	5975	OFFICE MACHINE/HEAT&COOL	10,061.91	9.28
675/775	6185	TRAVEL LODGING	12,525.74	11.55
675/775	6190	TRAVEL AIRFARE	11,974.60	11.04
675/775	6195	TRAVEL TRANSPORTATION	2,078.78	1.92
675/775	6200	TRAVEL MEALS	8,603.28	7.93
675/775	6205	TRAVEL ENTERTAINMENT	567.89	0.52
675/775	6385	UNIFORMS	-	-
				<u>248.55</u>
				<u>1,146.34</u>

WSC - 30

NARUC Number	Account Number	Account Description	WSC General Ledger Balance	Lake Placid Allocation
403	6580	DEPREC-OFFICE STRUCTURE (1)	17,268.25	15.92
403	6585	DEPREC-OFFICE FURN/EQPT (1)	7,663.48	7.07
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	20.50	0.02
403	6610	DEPREC-COMMUNICATION EQPT (1)	1,553.50	1.43
403	6920	DEPREC - MAINFRAME (1)	1,125.08	1.04
403	6921	DEPREC - MINI COMPUTER (1)	33,265.43	30.67
403	6922	COMP SYSTEM AMORTIZATION (1)	673,298.60	620.78
403	6923	MICRO SYSTEM AMORTIZATION (1)	35,803.05	33.01
				<u>709.94</u>
408.10	7535	FRANCHISE TAX	103.50	0.10
				<u>0.10</u>
408.11	7550	PROPERTY/OTHER GENERAL TAX	11,787.50	10.87
408.11	7555	REAL ESTATE TAX	-	-
				<u>10.87</u>
604/704	5820	TRAINING EXPENSE	4,504.75	4.15
				<u>4.15</u>
620/720	5525	BILL STOCK	(1,282.12)	(1.18)
620/720	5530	BILLING COMPUTER SUPPLIES	5,934.00	5.47
620/720	5535	BILLING ENVELOPES	46,421.37	42.80
620/720	5540	BILLING POSTAGE	270,659.03	249.55
620/720	5740	COMPUTER SUPPLIES	85,640.68	78.96
620/720	5860	CLEANING SUPPLIES	1,833.72	1.69
620/720	5880	OFFICE SUPPLY STORES	4,251.26	3.92
620/720	6355	DEFERRED MAINT EXPENSE (3)	65,819.08	60.69
620/720	6380	REPAIRS & MAINT-MAINT, LAND	1,000.00	0.92
				<u>442.82</u>

**LAKE PLACID UTILITIES, INC.**  
**DOCKET NO. 090531-WS**  
**AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE**

w/p AF (15a)

632/732	6005	ACCOUNTING STUDIES	3,750.00	3.46
632/732	6010	AUDIT FEES	62,000.01	57.16
632/732	6040	TAX RETURN REVIEW	76,869.99	70.87
				<u>131.50</u>
633/733	6025	LEGAL FEES	19,256.72	17.75
				<u>17.75</u>
636/736	5495	METER READING	(341.18)	(0.31)
636/736	5735	COMPUTER MAINTENANCE (2)	264,774.29	244.12
636/736	5745	COMPUTER AMORT & PROG COST	-	-
636/736	5750	INTERNET SUPPLIER	2,401.40	2.21
636/736	6015	EMPLOY FINDER FEES	683.00	0.63
636/736	6035	PAYROLL SERVICES	21,113.82	19.47
636/736	6045	TEMP EMPLOY - CLERICAL	83,231.66	76.74
636/736	6050	OTHER OUTSIDE SERVICES	17,474.10	16.11
				<u>358.97</u>
641/741	6090	RENT	-	-
				<u>-</u>
659/759	5715	INSURANCE-OTHER	688,380.94	634.69
				<u>634.69</u>
670/770	5505	AGENCY EXPENSE	-	-
				<u>-</u>
675/775	5545	CUSTOMER SERVICE PRINTING	20,864.56	19.24
675/775	5755	MICROFILMING	391.00	0.36
675/775	5760	WEBSITE DEVELOPMENT	-	-
675/775	5785	ADVERTISING/MARKETING	850.00	0.78
675/775	5790	BANK SERVICE CHARGE	16,142.81	14.88
675/775	5800	LETTER OF CREDIT FEE	-	-
675/775	5805	LICENSE FEES	-	-
675/775	5810	MEMBERSHIPS	8,199.00	7.56
675/775	5815	PENALTIES/FINES	145.80	0.13
675/775	5825	OTHER MISC EXPENSE	12,293.92	11.34
675/775	5855	ANSWERING SERVICE	-	-
675/775	5865	COPY MACHINE	1,894.49	1.75
675/775	5870	HOLIDAY EVENTS/PICNICS	3,243.12	2.99
675/775	5875	KITCHEN SUPPLIES	254.94	0.24
675/775	5885	PRINTING/BLEUPRINTS	150.01	0.14
675/775	5890	PUBL SUBSCRIPTIONS/TAPES (2)	2,410.21	2.22
675/775	5895	SHIPPING CHARGES	(2,931.28)	(2.70)
675/775	5900	OTHER OFFICE EXPENSES	36,763.14	33.90
675/775	5930	OFFICE ELECTRIC	9,892.43	9.12
675/775	5935	OFFICE GAS	1,129.49	1.04
675/775	5940	OFFICE WATER	516.40	0.48
675/775	5945	OFFICE TELECOM	155,845.32	143.69
675/775	5950	OFFICE GARBAGE REMOVAL	1,285.99	1.19
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	3,405.00	3.14
675/775	5960	OFFICE ALARM SYS PHONE EXP	1,980.50	1.83
675/775	5965	OFFICE MAINTENANCE (2)	8,651.82	7.98
675/775	5970	OFFICE CLEANING SERVICE	7,275.00	6.71
675/775	5975	OFFICE MACHINE/HEAT&COOL	9,447.70	8.71
675/775	5985	TELEMETERING/PHONE EXPENSE	-	-
675/775	6185	TRAVEL LODGING	7,406.02	6.83
675/775	6190	TRAVEL AIRFARE	3,639.37	3.36
675/775	6195	TRAVEL TRANSPORTATION	846.93	0.78
675/775	6200	TRAVEL MEALS	7,100.64	6.55
675/775	6205	TRAVEL ENTERTAINMENT	238.25	0.22
675/775	6360	COMMUNICATION EXPENSE	61.25	0.06
675/775	6385	UNIFORMS	-	-
675/775	6390	WEATHER/HURRICANE COSTS	2,082.00	1.92
				<u>296.40</u>
				<u>2,607.19</u>

**WSC - 40**

<u>NARUC Number</u>	<u>Account Number</u>	<u>Account Description</u>	<u>WSC General Ledger Balance</u>	<u>Lake Placid Allocation</u>
403	6580	DEPREC-OFFICE STRUCTURE (1)	17,268.25	15.92
403	6585	DEPREC-OFFICE FURN/EQPT (1)	7,663.48	7.07
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	20.50	0.02
403	6610	DEPREC-COMMUNICATION EQPT (1)	1,553.50	1.43
403	6920	DEPREC - MAINFRAME (1)	1,125.08	1.04
403	6921	DEPREC - MINI COMPUTER (1)	33,265.43	30.67
403	6922	COMP SYSTEM AMORTIZATION (1)	673,298.60	620.78
403	6923	MICRO SYSTEM AMORTIZATION (1)	35,803.05	33.01
				<u>709.94</u>
408.10	7535	FRANCHISE TAX	-	-
				<u>-</u>



LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090531-WS  
AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15a)

408.11	7550	PROPERTY/OTHER GENERAL TAX	(16,751.58)	(15.45)
408.11	7555	REAL ESTATE TAX	29,354.66	27.07
				<u>11.62</u>
410.11	7600	DEF INCOME TAXES-STATE	28,882.00	26.63
				<u>26.63</u>
604/704	5820	TRAINING EXPENSE	7,147.29	6.59
				<u>6.59</u>
620/720	5525	BILL STOCK	(4,449.70)	(4.10)
620/720	5530	BILLING COMPUTER SUPPLIES	17,802.00	16.41
620/720	5535	BILLING ENVELOPES	30,501.80	28.12
620/720	5540	BILLING POSTAGE	213,397.38	196.75
620/720	5740	COMPUTER SUPPLIES	(14,678.70)	(13.53)
620/720	5860	CLEANING SUPPLIES	-	-
620/720	5880	OFFICE SUPPLY STORES	3,264.13	3.01
620/720	6310	WATER-OTHER MAINT EXP	(72.90)	(0.07)
620/720	6355	DEFERRED MAINT EXPENSE (3)	69,574.86	64.45
620/720	6380	REPAIRS & MAINT-MAINT, LAND	-	-
				<u>290.74</u>
632/732	6005	ACCOUNTING STUDIES	-	-
632/732	6010	AUDIT FEES	30,430.99	28.06
632/732	6040	TAX RETURN REVIEW	8,500.01	7.84
				<u>35.89</u>
633/733	6025	LEGAL FEES	38,672.32	35.66
				<u>35.66</u>
636/736	5495	METER READING	(729.00)	(0.67)
636/736	5735	COMPUTER MAINTENANCE (2) (5)	603,113.51	556.07
636/736	5745	COMPUTER AMORT & PROG COST	-	-
636/736	5750	INTERNET SUPPLIER	1,358.12	1.25
636/736	6015	EMPLOY FINDER FEES (2)	27,102.52	24.99
636/736	6035	PAYROLL SERVICES	18,681.20	17.22
636/736	6045	TEMP EMPLOY - CLERICAL	25,258.72	23.29
636/736	6050	OTHER OUTSIDE SERVICES	-	-
				<u>622.15</u>
641/741	6090	RENT	-	-
				<u>-</u>
659/759	5715	INSURANCE-OTHER (5)	285,025.09	262.79
				<u>262.79</u>
667/767	6070	MISC REG MATTERS COMM EXP	2,359.80	2.18
				<u>2.18</u>
670/770	5505	AGENCY EXPENSE	-	-
670/770	5510	UNCOLLECTIBLE ACCOUNTS	11,930.01	11.00
				<u>11.00</u>

**LAKE PLACID UTILITIES, INC.**  
**DOCKET NO. 090531-WS**  
**AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE**

w/p AF (15a)

675/775	5545	CUSTOMER SERVICE PRINTING	11,916.14	10.99
675/775	5755	MICROFILMING	195.95	0.18
675/775	5760	WEBSITE DEVELOPMENT	-	-
675/775	5785	ADVERTISING/MARKETING	850.00	0.78
675/775	5790	BANK SERVICE CHARGE	(122,441.43)	(112.89)
675/775	5800	LETTER OF CREDIT FEE	-	-
675/775	5805	LICENSE FEES	35.00	0.03
675/775	5810	MEMBERSHIPS	5,520.42	5.09
675/775	5815	PENALTIES/FINES	-	-
675/775	5825	OTHER MISC EXPENSE	(20,673.16)	(19.06)
675/775	5855	ANSWERING SERVICE	-	-
675/775	5865	COPY MACHINE	555.74	0.51
675/775	5870	HOLIDAY EVENTS/PICNICS	250.00	0.23
675/775	5875	KITCHEN SUPPLIES	732.45	0.68
675/775	5885	PRINTING/BLEUPRINTS	1,224.44	1.13
675/775	5890	PUBL SUBSCRIPTIONS/TAPES (2)	4,283.63	3.95
675/775	5895	SHIPPING CHARGES	(108.84)	(0.10)
675/775	5900	OTHER OFFICE EXPENSES	24,159.07	22.27
675/775	5930	OFFICE ELECTRIC	7,939.57	7.32
675/775	5935	OFFICE GAS	2,675.89	2.47
675/775	5940	OFFICE WATER	690.48	0.64
675/775	5945	OFFICE TELECOM	100,341.08	92.51
675/775	5950	OFFICE GARBAGE REMOVAL	2,585.98	2.38
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	11,075.76	10.21
675/775	5960	OFFICE ALARM SYS PHONE EXP	1,145.50	1.06
675/775	5965	OFFICE MAINTENANCE (2)	14,474.86	13.35
675/775	5970	OFFICE CLEANING SERVICE	4,850.00	4.47
675/775	5975	OFFICE MACHINE/HEAT&COOL	1,447.31	1.33
675/775	5985	TELEMETERING/PHONE EXPENSE	-	-
675/775	6185	TRAVEL LODGING	25,921.50	23.90
675/775	6190	TRAVEL AIRFARE	7,374.99	6.80
675/775	6195	TRAVEL TRANSPORTATION	2,346.99	2.16
675/775	6200	TRAVEL MEALS	5,129.62	4.73
675/775	6205	TRAVEL ENTERTAINMENT	512.38	0.47
675/775	6360	COMMUNICATION EXPENSE	106.74	0.10
675/775	6385	UNIFORMS	99.28	0.09
675/775	6390	WEATHER/HURRICANE COSTS	-	-
			87.79	2,102.99

Note (1): Depreciation expense has been restated per correct depreciation rates at WSC.

Note (2): These accounts had incorrectly amortized prepaids in them. The prepaids have bene restated in w/p AF (15)c.

Note (2): This account had incorrectly amortized deferred charges in it.. The deferred charges have bene restated in w/p AF (15)d.

0.09% Lake Placid % of Corporate



LAKE PLACID UTILITIES, INC.  
 DOCKET NO. 090531-WS  
 AUDIT FINDING 18 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS RATE BASE

w/p AF (16)

108.1	1985	A/D - TOOL SHOP & MISC EQPT	(387.63)	(390.79)	(393.36)	(397.13)	(400.30)	(403.47)	(406.63)	(409.80)	(412.97)	(416.14)	(419.31)	(422.47)	(425.64)	(406.63)
108.1	1990	A/D - LABORATORY EQPT	(5.96)	(6.01)	(6.06)	(6.10)	(6.14)	(6.18)	(6.23)	(6.27)	(6.32)	(6.36)	(6.41)	(6.45)	(6.49)	(6.23)
108.1	2000	A/D - COMMUNICATION EQPT	(181.30)	(181.52)	(181.20)	(184.20)	(184.20)	(184.20)	(184.20)	(184.20)	(184.20)	(184.20)	(184.20)	(184.20)	(184.20)	(183.77)
108.1	2320	A/D - MAINFRAME	(56.11)	(56.22)	(56.34)	(56.46)	(56.57)	(56.69)	(56.80)	(56.92)	(57.04)	(57.15)	(57.27)	(57.38)	(57.50)	(56.80)
108.1	2325	A/D - MINI COMPUTER	(608.77)	(609.44)	(610.12)	(610.79)	(611.47)	(612.14)	(612.82)	(613.50)	(614.17)	(614.85)	(615.52)	(616.20)	(616.88)	(616.88)
108.1	2330	COMP SYSTEM AMORTIZATION	-	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(104.60)	(96.64)
108.1	2335	MICRO SYSTEM AMORTIZATION	(42.79)	(43.45)	(44.12)	(44.79)	(45.46)	(46.13)	(46.80)	(47.47)	(48.14)	(48.81)	(49.48)	(50.14)	(50.81)	(46.80)
			<u>2,959.72</u>	<u>3,095.54</u>	<u>3,231.98</u>	<u>3,368.09</u>	<u>3,504.20</u>	<u>3,640.30</u>	<u>3,776.41</u>	<u>3,912.51</u>	<u>4,048.61</u>	<u>4,184.71</u>	<u>4,320.81</u>	<u>4,456.91</u>	<u>4,593.01</u>	<u>2,881.54</u>

Effect on Filings

NARUC Number	Account Number	Account Description	Simple Average - WSC	Simple Average - Regional	Total Simple Average	UA Ledger Simple Average	Adjustment
108.1	1970	A/D - OFFICE STRUCT & IMPRV	(1,188.88)	(553.48)	(1,742.36)	(1,415.02)	(326.44)
108.1	1975	A/D - OFFICE FURN & EQPT	(1,031.97)	(273.23)	(1,305.20)	(1,122.33)	(182.87)
108.1	1985	A/D - TOOL SHOP & MISC EQPT	(18.75)	(406.63)	(425.38)	(240.31)	(185.08)
108.1	1990	A/D - LABORATORY EQPT	-	(6.23)	(6.23)	-	(6.23)
108.1	2000	A/D - COMMUNICATION EQPT	(99.83)	(183.77)	(283.61)	(322.46)	38.85
108.1	2001	A/D - COMMUNICATION EQPT	(199.42)	-	(199.42)	-	(199.42)
108.1	2010	A/D - OTHER TANG PLT WATER	-	-	-	(1,438.00)	1,438.00
108.1	2075	A/D - STRUCT/IMPRV GEN PLT	-	-	-	-	-
108.1	2230	A/D - TOOL SHOP & MISC EQPT	-	-	-	(0.04)	0.04
108.1	2315	A/D - DESKTOP COMPUTER WTR	-	-	-	(569.00)	569.00
108.1	2320	A/D - MAINFRAME	(161.61)	(56.80)	(218.42)	(495.58)	277.16
108.1	2325	A/D - MINI COMPUTER	(410.71)	(774.82)	(1,185.53)	(1,231.48)	45.95
108.1	2330	COMP SYSTEM AMORTIZATION	(634.57)	(96.64)	(731.21)	(1,803.38)	1,072.16
108.1	2335	MICRO SYSTEM AMORTIZATION	(160.65)	(46.80)	(207.45)	(289.70)	72.25
303-5/353-7	1045	LAND & LAND RIGHTS GEN PLT	87.59	-	87.59	84.32	3.28
304-2/354-5	1055	STRUCT & IMPRV WTR TRT PLT	-	-	-	-	-
304-5/354-7	1060	STRUCT & IMPRV GEN PLT	-	-	-	-	-
304-5/354-7	1175	OFFICE STRUCT & IMPRV	2,527.24	2,524.23	5,051.47	3,796.44	1,255.04
310-2/355-3	1320	POWER GENERATION EQPT	-	-	-	-	-
340-5/390-7	1180	OFFICE FURN & EQPT	1,195.58	533.46	1,729.04	1,437.52	291.53
340-5/390-7	1460	OFFICE FURN & EQPT	-	-	-	-	-
340-5/390-7	1575	DESKTOP COMPUTER WTR	-	-	-	770.00	(770.00)
340-5/390-7	1580	MAINFRAME	176.05	57.75	233.80	508.81	(275.00)
340-5/390-7	1585	MINI COMPUTER	607.48	1,216.09	1,823.57	1,680.98	133.59
340-5/390-7	1590	COMP SYSTEM COST	9,941.82	96.64	10,038.46	10,276.00	(238.52)
340-5/390-7	1595	MICRO SYSTEM COST	397.05	30.81	427.87	309.24	118.63
343-5/393-7	1190	TOOL SHOP & MISC EQPT	19.35	608.88	628.23	0.62	(5.62)
343-5/393-7	1470	TOOL SHOP & MISC EQPT	-	7.98	7.98	-	7.98
344-5/394-7	1195	LABORATORY EQPT	-	-	-	-	-
346-5/396-7	1205	COMMUNICATION EQPT	332.25	184.20	516.45	319.57	196.88
348-5/398-7	1215	WATER PLANT ALLOCATED	-	-	-	5,352.00	(5,352.00)
348-5/398-7	1495	SEWER PLANT ALLOCATED	-	-	-	-	-
			<u>11,369.03</u>	<u>2,881.64</u>	<u>14,250.67</u>	<u>16,120.66</u>	<u>(1,869.98)</u>

Summary - Filings Adjustment to Average Balance Per Books

Water UPIS	(2,242)	credit
Wastewater UPIS	(2,242)	credit
Water A/D	1,307	debit
Wastewater A/D	1,307	debit

0.00% Lake Placid % of Corporate  
 0.28% Lake Placid % of Regional

Water ERCs	130.2	50.00%
Wastewater ERCs	130.2	50.00%
	<u>260.4</u>	



2006 TY FL RATE CASES  
SALARY ADJUSTMENT

9/19

Blomquist, Laura	Human Resources Generalist
Canale Jr, James	IT Manager
Chang, Tao	Accounts Payable Clerk (PT)
Cheney, Bryan	Regulatory Accountant
Chevalier, James	Administrative Assistant
Cleaver, Daniel	Regulatory Accountant *
Crosson, Lisa	Chief Executive Officer
Coughlin, Eric	Fixed Assets Accountant
Davis, Brian	IT Specialist
Davis, Harold	IT Specialist
Di Marco, Michelle	Salary Accountant
Dubois, Carlos	Fixed Assets Accountant
Federico, Anickette	Accounts Payable Manager
Friedman, Arlene	Account Manager
Georgier, Louis	Regulatory Manager
Greene, Deborah	Bill Clerk
Harris, Janice	Accounts Payable Clerk
Haynes Jr, John	Director of Finance
Hopkins, John Robert	Manager of Human Resources
Hoy, John	Chief Operations Officer
Jacobs, James	Chief Financial Officer
Kerney, Justin	Accountant
Kim, Christina	Accounting Manager
Kramer, Adrienne	Customer Service Representative Manager
Liguori, Samuel	Financial Analyst
Lubertson, Steven	Executive Director of Regulatory
Lynn, Nancy	Account Manager
Lynn, Cynthia	Account Manager
McCreath, Pamela	Data Specialist
McLean, Pamela	Payroll Support
McLaughlin, Kristi	Human Resources Generalist
Medla, Doreen	Regulatory Accountant
Miranda, Margetta	Account Manager
Mosley, Christopher	Billing
Nehrod, Spencer	Regulatory Accountant
Neystrom, Dorothy	Regulatory Accountant
Oster, Tom	IT Manager
Parsons, Nicholas	IT Specialist
Paul, Nancy	Receptionist
Perkins, Victoria	Senior Accountant
Perich, Eric	Senior Regulatory Accounting *
Rose, Kamdra	Safety Coordinator
Schlegel, Miriam	Mail Clerk
Servil III, George	Fixed Assets Manager
Shelton, Matthew	Finance Manager
Shirley, Brian	Regulatory Accountant
Simmons, Rodney	Office Specialist
Smoot, A. Thomas	System Specialist
Smith, George	Accounting Manager
Smith, Leslie	Executive Assistant
Stover, John	General Counsel
Stubbins, Donald	Business Director
Talbot, Lewis	Administrative Clerk
Vandell, Kristin	Regulatory Accounting Manager *
Williams III, John	Director of Governmental Affairs
Yip Jr, Lowell	Regulatory Accountant
Zavala, Arnette	Account Manager

[REDACTED]																
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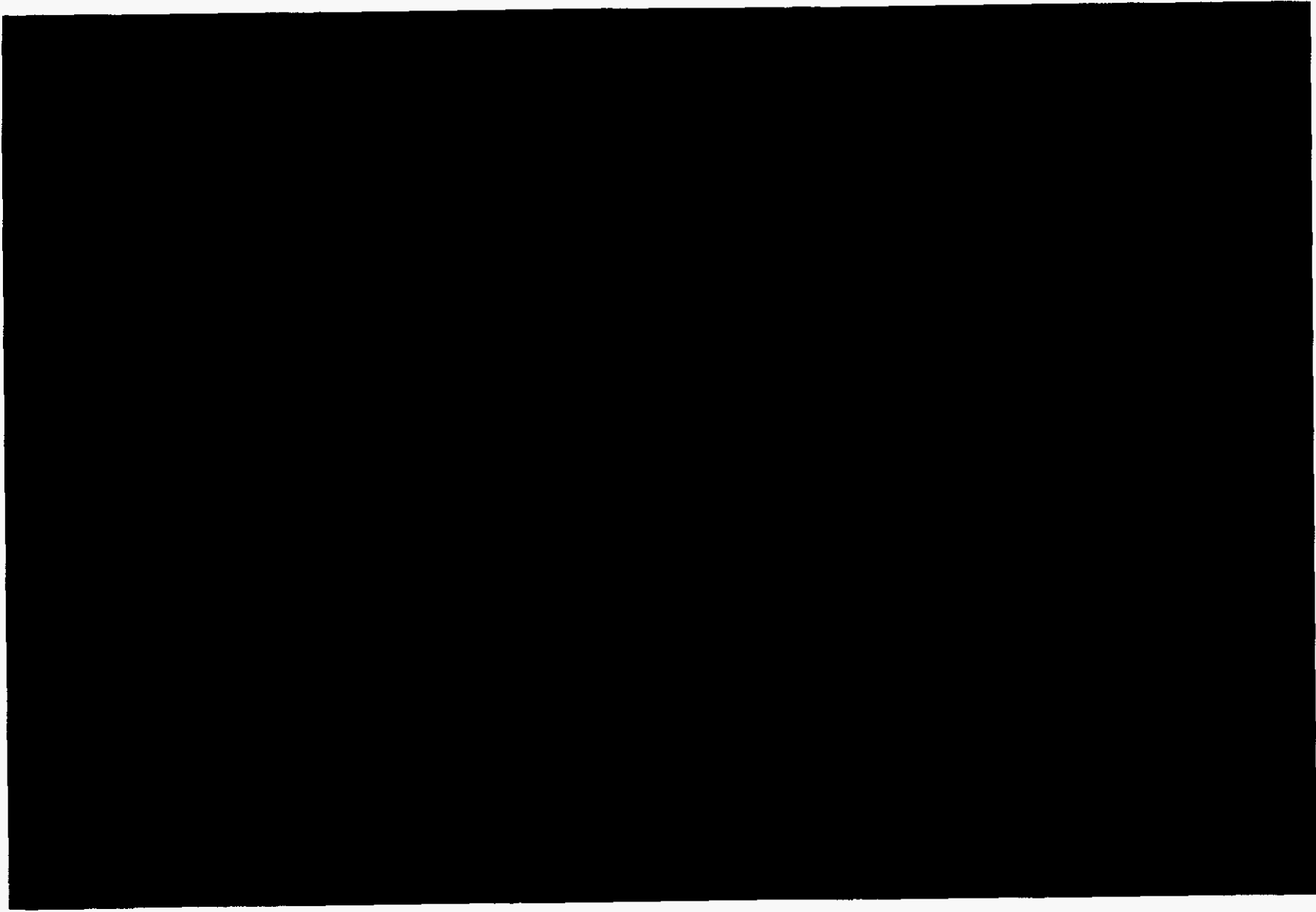
John Flanck Utilities, Inc.

Name	Position
Adams, James	Operator
Anderson, Daniel	Operator
Anglin Jr, Arthur	Field Technician
Baker, Alan	Operator
Baker, Arin	Operator
Baker, Christopher	Meter Reader
Bonham, David	Operator
Bouqure, John	Business Manager
Brown, Donna	Meter Reader
Brown, Robert	Operator
Callahan, Robert	Operator
Cardinal, Anthony	Operator
Carver, Nathaniel	Project Manager
Cham, Randall	Overseer Operations Specialist
Cook, James	Lead Operator
Cooper, Robert	Operator
Corvera, Joe	Lead Operator
Crutcher, Rick	Regional Vice President
Ebert, Shawn	Field Technician
Edwards, Brian	Operator
Flack, Alex	Operator
Fincham, Jeffrey	Lead Operator
Flynn, Patrick	Regional Director
Fuchs, David	Field Technician
Gardis Jr, Samuel	Operator
Geoffroy, Doreen	Area Manager
Gordon, Patrick	Lead Operator
Gougeon, Bryan	Regional Manager
Goussard, Brent	Project Manager
Granger Jr, Leroy	Field Technician (PT)
Hobart, Douglas	Lead Operator
Hampson, Jerome	Operator
Hart, Scott	Salary Manager
Heger, Raymond	Operator
Hollister, Finway	Field Technician
Keys, Thomas	Lead Operator
Kirkham, Robert	Lead Operator
Ebert, Harold	Field Technician
Laurson, Scott	Field Technician
Lorenz, Alexander	Operator
Markell, John	Field Supervisor
McPherson, Alton	Lead Operator
Merrill, Matthew	Field Technician
Neel, William	Area Manager
Overton, Michael	Field Technician
Parish, Raymond	Operator
Pennings, Jonathan	Field Technician

Current Salary	2005 Decrease	Total	Salary 2.0% Increase (September 05)	Total 2005	Salary 2.0% Increase (April 05)	Total Pre-FICA Salary	Pre FICA FICA	Pre FICA FUTA	Pre FICA SUTA	Pre FICA Pension	Pre FICA 401K	Pre FICA Health Insurance	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
[REDACTED]																	

2006 TY PL RATE CASES  
SALARY ADJUSTMENT

Pineda, Steve Operator  
 Phillips, Christopher Operator  
 Puffer, Jeffrey Field Supervisor  
 Powell, Trevor Operator  
 Raman, Craig Lead Operator  
 Ramirez, Roberto Meter Reader  
 Richardson, James Operator  
 Robinson, Keith Operator  
 Schwab, Charles Area Manager  
 Shifflett, David Lead Operator  
 Sims, Malory Field Technician  
 Sillars, Kelly Area Manager  
 Sillars, Terry Operator (PT)  
 Smith, Donald Field Technician  
 Stewart, Malcolm Area Manager  
 Sudd, Corey Lead Operator  
 Svingen, James Operator  
 Szymanski, Stephen Operator  
 Tamm, Jr, Nathan Lead Operator  
 Tandy, Donald Lead Operator  
 Watkins, Colbie Field Technician  
 White, Ronald Field Supervisor  
 Whitlock, Anthony Project Manager  
 Wilson, Michael Regional Manager  
 Wood, David Operator  
 Wright, Thomas Field Technician  
 Yabari, Leanda Customer Service Representative  
 Yalley, Annette Customer Service Representative  
 Yarnall, Kimberly Customer Service Representative  
 Yarbrough, Stephanie Customer Service Representative  
 Campbell, Pamela Customer Service Representative  
 Cochran, Isabel Customer Service Representative  
 Chandler, Matthew Customer Service Representative  
 Christian, Elise Customer Service Representative  
 Clarke, Joshua Customer Service Representative  
 Daniels, Chantel Customer Service Representative  
 D'Amico, Susan Staff Assistant (I)  
 Dalton, Margaret Customer Service Representative  
 Deaton, Denise Customer Service Representative  
 Galdames, Mary Customer Service Representative  
 Hanks, Peggy Office Clerk (I)  
 Hill, Denise Customer Service Representative  
 Johnson, Lorie Customer Service Representative  
 Lovell, Lianne Customer Service Representative  
 Miller, Ingrid Customer Service Representative  
 Parsons, Lisa Customer Service Representative  
 Pope, Jillian Customer Service Representative  
 Rasmussen, Ann Customer Care Manager  
 Robinson, Shana Customer Service Representative  
 Robinson, Vanessa Customer Service Representative  
 Sain, Karen Customer Service Manager  
 Siga, Lisa Customer Service Representative  
 Simpson, Ashley Customer Service Representative  
 Sittler, Jacqueline Customer Service Representative  
 Strickland, Olivia Customer Service Representative  
 Tackett, Samantha Customer Service Representative  
 Trevinger, Furelynn Customer Service Representative  
 Ayres, Renee Payroll Support  
 Barrett, Jason Regulatory Accountant  
 Blomquist, Laura Human Resources Generalist  
 Cannon Jr, Jimmy IT Manager  
 Chang, The Account Payable Clerk (PT)  
 Conway, Eriq Regulatory Accountant  
 Cramer, Agnes Administrative Assistant  
 Cramer, Daniel Regulatory Accountant  
 Crossell, Lisa Chief Executive Officer  
 Conrath, Eric Fixed Assets Accountant  
 Dam, Brian IT Specialist  
 Davis, Harold IT Specialist  
 Di Maria, Michelle Senior Accountant  
 Dolan, Carlos Fixed Assets Accountant  
 Foderus, Antonia Account Payable Manager  
 Friedman, Avrika Account Manager  
 Gargano, Lisa Regulatory Manager  
 Gossin, Deborah Bill Clerk  
 Harrell, Janice Account Payable Clerk  
 Harrow, N. John Director of Finance  
 Hopkins, John Robert Manager of Human Resources  
 Hoy, John Chief Operations Officer  
 Jagryk, James Chief Financial Officer  
 Korney, Justin Accountant  
 Kutz, Christine Accounting Manager  
 Kuyler, Adrienne Customer Service Representative Manager  
 Langston, Samuel Financial Analyst  
 Labretson, Sherry Executive Director of Regulatory  
 Lappin, Nancy Account Manager  
 Lupton, Phyllis Account Manager  
 McOrain, Pamela Data Specialist  
 McLean, Pamela Payroll Support  
 McLaughlin, Kristi Human Resources Generalist  
 Medina, Doreen Regulatory Accountant  
 Miranda, Margarita Account Manager  
 Mowen, Christopher Billing Analyst  
 Naford, Spencer Regulatory Accountant  
 Neysham, Dorothy Regulatory Accountant  
 Ocker, Tim IT Manager  
 Pankin, Nicholas IT Specialist  
 Park, Nancy Receptionist  
 Patten, Victoria Senior Accountant  
 Patrick, Erin Senior Regulatory Accountant  
 Raw, Sandra Safety Coordinator  
 Robinson, Miriam Mail Clerk  
 Sevel III, George Fixed Assets Manager  
 Skelton, Matthew Finance Manager  
 Skelton, Brian Regulatory Accountant  
 Swanson, Robby Office Specialist  
 Sweeney Jr, Thomas System Specialist  
 Sowell, George Accounting Manager  
 Spivey, Linda Executive Assistant



2008 TY FL RATE CASE  
SALARY ADJUSTMENT

7/08

Shaw, John	General Counsel
Stubbins, Donald	Business Director
Valko, Lawrence	Administrative Clerk
Wells, Steven	Regulatory Accounting Manager
Williams III, John	Director of Governmental Affairs
Wright, Lowell	Regulatory Accountant
Zarka, Annette	Process Manager





Salary workpaper updated as of Feb. 9, 2010

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**LAKE PLACID UTILITIES, INC.**  
**DOCKET NO. 090531-WS**  
**AUDIT FINDING 17 - CHANGE ALLOCATIONS FOR SALARIES, BENEFITS, AND VEHICLES**

Lake Placid Utilities, Inc.

Operations (601/701):	
From w/p a	7,726.05
Per books	5,989.63
Adjustment to balance per books	1,736.42
W	868.21
WW	868.21
Office (601/701):	
From w/p a	3,878.42
Per books	5,730.59
Adjustment to balance per books	(1,852.17)
W	(926.08)
WW	(926.08)
Officers (603/703):	
From w/p a	874.35
Per books	2,735.35
Adjustment to balance per books	(1,861.00)
W	(930.50)
WW	(930.50)
Captive Adjustment (601/701):	
From w/p c	(5,341.08)
Per books	(3,642.98)
Adjustment to balance per books	(1,698.10)
W	(849.05)
WW	(849.05)
Payroll Taxes (408.12):	
From w/p a	1,049.22
Per books	1,639.70
Adjustment to balance per books	(590.48)
W	(295.24)
WW	(295.24)
Benefits (604/704):	
From w/p a	2,548.81
Per books	4,972.31
Adjustment to balance per books	(2,423.50)
W	(1,211.75)
WW	(1,211.75)
Vehicles (341.5/391.7)	
From w/p b and b-1	4,739.50
Per books	8,963.38
Adjustment to balance per books	(4,223.88)
W	(2,111.94)
WW	(2,111.94)
Vehicle A/D (108.1)	
From w/p b and b-1	(2,239.20)
Per books	(7,057.54)
Adjustment to balance per books	4,818.34
W	2,409.17
WW	2,409.17
Vehicle Depreciation Expense (341.5/391.7)	
From w/p a and b-1	690.47
Per books	862.89
Adjustment to balance per books	(172.42)
W	(86.21)
WW	(86.21)
Vehicle Transportation Expense (650/750)	
From w/p b-2	947.38
Per books	1,813.89
Adjustment to balance per books	(866.51)
W	(433.26)
WW	(433.26)

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 090331-W5  
AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15b)

Regional - 10

NARUC Number	Account Number	Account Description	FL Region (802109) General Ledger Balance	State of FL (855100) General Ledger Balance	Regional CC (252100) General Ledger Balance	Regional CC (252101) General Ledger Balance	Regional CC (252102) General Ledger Balance	Regional CC (252103) General Ledger Balance	Regional CC (252104) General Ledger Balance	Regional CC (252105) General Ledger Balance	Regional CC (252109) General Ledger Balance	Total Regional General Ledger Balance	Allocation Method	Lake Placid Allocation
403	6445	DEPREC-ORGANIZATION (1)	-	-	-	-	-	-	-	-	22.92	22.92	UIF	-
403	6450	DEPREC-FRANCHISES (1)	-	-	-	-	-	-	-	-	54.68	54.68	UIF	-
403	6470	DEPREC-STRUCT & IMPRV GEN (1)	-	-	-	-	-	-	-	-	0.53	0.53	UIF	-
403	6485	DEPREC-WELLS & SPRINGS (1)	-	-	-	-	-	-	-	-	1.70	1.70	UIF	-
403	6510	DEPREC-ELEC PUMP EQP WTP (1)	-	-	13.54	-	-	-	-	-	445.28	462.82	UIF	-
403	6540	DEPREC-WATER TREATMENT EQP (1)	-	-	-	-	-	-	-	-	1.54	1.54	UIF	-
403	6530	DEPREC-TRANS & DISTR MAINS (1)	-	-	-	-	-	-	-	-	70.33	70.33	UIF	-
403	6535	DEPREC-SERVICE LINES (1)	-	-	3.08	-	-	-	-	-	34.29	37.37	UIF	-
403	6540	DEPREC-METERS (1)	-	-	-	-	-	-	-	-	319.88	620.56	UIF	-
403	6580	DEPREC-OFFICE STRUCTURE (1)	-	5,662.25	-	-	300.65	-	-	-	-	5,662.25	FL/South	15.78
403	6585	DEPREC-OFFICE FURN/EQPT (1)	-	3,189.75	-	-	-	-	-	-	-	3,189.75	FL/South	8.89
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	-	3,411.00	-	-	-	-	-	-	-	3,411.00	FL	12.22
403	6600	DEPREC-LABORATORY EQUIPMEN (1)	-	-	-	-	-	-	-	-	-	-	-	-
403	6610	DEPREC-COMMUNICATION EQPT (1)	-	1,040.13	-	-	-	-	-	-	47.71	47.71	FL	0.17
403	6660	DEPREC-STRUCT/IMPRV PUMP (1)	-	-	19.16	-	-	-	-	-	-	1,040.13	UIF Wastewater	3.73
403	6765	DEPREC-TREAT/DISP EQ TRT P (1)	-	-	4.58	-	-	-	-	-	-	19.16	UIF Wastewater	-
403	6835	DEPREC-TOOL SHOP & MISC EQPT (1)	-	-	-	-	-	-	-	-	-	4.58	UIF Wastewater	-
403	6920	DEPREC - MAINFRAME (1)	-	124.75	-	-	-	-	-	-	-	124.75	FL/South	0.35
403	6921	DEPREC - MINI COMPUTER (1)	-	29,798.50	-	-	-	-	-	-	-	29,798.50	FL/South	83.03
403	6922	COMP SYSTEM AMORTIZATION (1)	-	-	-	-	-	-	-	-	-	-	-	-
403	6923	MICRO SYSTEM AMORTIZATION (1)	-	720.26	-	-	-	-	-	-	-	720.26	FL/South	2.01
408.10	7540	GROSS RECEIPTS TAX	-	-	-	29,127.57	-	4,398.72	31,878.36	1,922.52	-	67,327.17	UIF	-
408.11	7590	PROPERTY/OTHER GENERAL TAX	-	-	-	-	-	-	-	-	(2,937.00)	(2,937.00)	FL/South	(8.18)
408.13	7860	SALES/USE TAX EXPENSE	-	-	-	-	-	-	-	-	238.83	238.83	UIF	-
412.20	7985	AMORT OF INVEST TAX CREDIT	-	-	-	-	-	-	-	-	(785.32)	(785.32)	UIF	-
604/704	5820	TRAINING EXPENSE	709.00	-	-	-	-	-	-	-	-	709.00	FL	2.54
610/710	5455	PURCHASED SEWER TREATMENT	-	-	-	4,244.88	-	-	-	-	-	4,244.88	UIF Wastewater	-
620/720	5540	BILLING POSTAGE	603.01	-	-	-	-	-	-	-	-	603.01	FL/South	1.68
620/720	5740	COMPUTER SUPPLIES	-	-	-	-	-	-	-	-	2,739.00	2,739.00	FL/South	7.63
620/720	5860	CLEANING SUPPLIES	59.03	-	-	-	-	-	-	-	-	59.03	FL/South	0.14
620/720	5880	OFFICE SUPPLY STORES	6,746.80	-	-	-	-	-	-	-	-	6,746.80	FL/South	18.80
620/720	6285	WATER-MAINT SUPPLIES	-	-	480.04	547.53	19.20	-	-	-	-	1,045.77	UIF Water	-
620/720	6290	WATER-MAINT REPAIRS	-	2,784.62	95.25	(482.00)	-	-	-	-	145.00	2,542.87	UIF Water	-
620/720	6310	WATER-OTHER MAINT EXP	-	-	-	32.04	-	-	-	-	36.26	36.26	UIF Water	-
620/720	6320	SEWER-MAINT SUPPLIES	-	-	-	-	-	-	-	-	-	104.62	UIF Wastewater	-
620/720	6345	SEWER-OTHER MAINT EXP	-	-	257.35	7.45	139.00	-	-	-	50.77	454.57	UIF Wastewater	-
620/720	6355	DEFERRED MAINT EXPENSE	-	-	-	-	-	-	-	-	9,467.79	9,467.79	UIF	-
633/733	6025	LEGAL FEES	-	16,823.03	-	-	-	-	-	-	-	16,823.03	UIF	-
636/736	5745	COMPUTER AMORT & PROG COST	-	(13.98)	-	-	-	-	-	-	(1,481.71)	(1,515.66)	FL/South	(4.22)
636/736	5750	INTERNET SUPPLIER	-	130.10	-	-	-	-	-	-	260.20	390.30	FL/South	1.09
636/736	6045	TEMP EMPLOY - CLERICAL	6,480.76	-	-	-	-	-	-	-	-	6,480.76	FL/South	18.06
642/742	6365	EQUIPMENT RENTALS	-	3,826.00	-	-	-	-	-	-	-	3,826.00	FL	13.71
666/766	6065	RATE CASE AMORT EXPENSE	-	-	-	-	-	-	-	-	28,823.45	28,823.45	UIF	-
667/767	6070	MISC REG MATTERS COMM EXP	-	2,970.00	-	-	-	-	-	-	-	2,970.00	UIF	-
675/775	5805	LICENSE FEES	1,100.00	-	-	-	-	-	-	-	-	1,100.00	FL	3.94
675/775	5810	MEMBERSHIPS	4,124.79	-	-	-	-	-	-	-	-	4,580.33	FL	16.41
675/775	5825	OTHER MISC EXPENSE	(500.00)	-	455.54	-	-	-	-	-	-	668.28	FL/South	1.86
675/775	5855	ANSWERING SERVICE	4,259.60	1,153.28	15.00	-	-	-	-	-	-	4,279.60	FL/South	11.87
675/775	5865	COPY MACHINE	188.20	-	-	-	-	-	-	-	-	188.20	FL/South	0.52
675/775	5890	FUEL SUBSCRIPTIONS/TAPES	-	-	-	-	-	-	-	69.00	-	139.05	FL/South	0.39
675/775	5905	SHIPPING CHARGES	-	-	-	-	-	-	-	-	-	188.20	FL/South	0.52
675/775	5900	OTHER OFFICE EXPENSES	3,277.80	-	-	174.87	-	-	-	-	-	3,448.67	FL/South	9.61
675/775	5930	OFFICE ELECTRIC	4,969.23	-	-	228.46	142.53	31.92	188.01	-	5,927.13	11,447.28	FL/South	31.90
675/775	5945	OFFICE TELECOM	94.43	-	-	-	-	-	2,869.10	-	-	2,869.10	FL/South	7.99
675/775	5950	OFFICE GARBAGE REMOVAL	262.15	-	243.78	-	-	-	5,404.47	-	60,657.60	66,216.50	FL/South	184.50
675/775	5955	OFFICE LANDSCAPE / MOW / PLUW	1,600.00	-	-	-	-	-	-	-	262.56	768.49	FL/South	2.14
675/775	5960	OFFICE ALARM SYS PHONE EXP	977.38	-	-	-	-	-	-	-	90.00	1,600.00	FL/South	4.71
												977.38	FL/South	2.72

LAKE PLACID UTILITIES, INC.  
 DOCKET NO. 090531-WS  
 AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15b)

675/775	5965	OFFICE MAINTENANCE	608.57	-	-	-	-	-	-	1,809.88	-	145.00	2,563.45	FL/South	7.14
675/775	5970	OFFICE CLEANING SERVICE	-	-	-	-	-	-	-	4,350.00	-	-	4,350.00	FL/South	12.12
675/775	6185	TRAVEL LODGING	5,402.81	-	-	-	-	322.26	-	-	-	-	5,725.07	FL	35.51
675/775	6190	TRAVEL AIRFARE	328.27	-	-	-	-	-	-	-	-	-	328.27	FL	1.18
675/775	6195	TRAVEL TRANSPORTATION	2,735.09	-	-	-	-	-	-	-	-	-	2,735.02	FL	0.80
675/775	6200	TRAVEL MEALS	1,729.06	-	179.84	-	31.92	302.19	-	-	-	-	2,343.01	FL	8.04
675/775	6260	TEST-EQUIP/CHEMICAL	-	-	-	-	-	-	-	-	223.25	-	223.25	FL	0.80
675/775	6360	COMMUNICATION EXPENSE	-	-	-	-	-	-	-	-	-	1,481.24	42,291.32	FL	151.50
675/775	6385	UNIFORMS	-	1,225.78	-	-	-	-	-	-	-	-	1,225.78	FL	4.39
													494.04	671.44	

Regional - RQ			FL Region (862100)	State of FL (855100)	Regional CC (252100)	Regional CC (252101)	Regional CC (252102)	Regional CC (252103)	Regional CC (252104)	Regional CC (252105)	Regional CC (252106)	Total Regional	Allocation Method	Lake Placid Allocation	
NARUC Number	Account Number	Account Description	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance			
403	6445	DEPREC-ORGANIZATION (1)	-	-	-	-	-	-	-	-	-	22.92	UIF	-	
403	6450	DEPREC-FRANCHISES (1)	-	-	-	-	-	-	-	-	-	54.68	UIF	-	
403	6470	DEPREC-STRUCT & IMPRV GEN (1)	-	-	-	-	-	-	-	-	-	0.53	UIF	-	
403	6485	DEPREC-WELLS & SPRINGS (1)	-	-	-	-	-	-	-	-	-	1.70	UIF	-	
403	6510	DEPREC-ELEC PUMP EQP WTP (1)	-	-	40.62	-	-	-	-	-	1,347.85	1,388.47	UIF	-	
403	6620	DEPREC-WATER TREATMENT EQP (1)	-	-	-	-	-	-	-	-	-	1.54	UIF	-	
403	6630	DEPREC-TRANS & DISTR MAINS (1)	-	-	-	-	-	-	-	-	-	70.33	UIF	-	
403	6635	DEPREC-SERVICE LINES (1)	-	-	3.08	-	-	-	-	34.29	-	37.37	UIF	-	
403	6640	DEPREC-METERS (1)	-	-	-	-	300.68	-	-	319.88	-	620.56	UIF	-	
403	6680	DEPREC-OFFICE STRUCTURE (1)	-	5,662.25	-	-	-	-	-	-	-	5,662.25	FL/South	15.78	
403	6685	DEPREC-OFFICE FURN/EQPT (1)	-	3,189.75	-	-	-	-	-	-	-	3,189.75	FL/South	8.89	
403	6695	DEPREC-TOOL SHOP & MISC EQPT (1)	-	3,411.00	-	-	-	-	-	-	-	3,411.00	FL	12.22	
403	6600	DEPREC-LABORATORY EQUIPMEN (1)	-	47.75	-	-	-	-	-	-	-	47.71	95.46	FL	0.34
403	6610	DEPREC-COMMUNICATION EQPT (1)	-	-	-	-	-	-	-	-	-	-	-	FL	-
403	6660	DEPREC-STRUCT/IMPRV PUMP (1)	-	-	19.16	-	-	-	-	-	-	19.16	UIF Wastewater	-	
403	6765	DEPREC-TREAT/DISH EQ TRT P (1)	-	-	4.58	-	-	-	-	-	-	4.58	UIF Wastewater	-	
403	6835	DEPREC-TOOL SHOP & MISC EQPT (1)	-	-	-	-	-	-	-	-	-	-	-	FL	-
403	6820	DEPREC-MAINFRAME (1)	-	124.75	-	-	-	-	-	-	-	124.75	FL/South	0.35	
403	6921	DEPREC-MINI COMPUTER (1)	-	29,798.59	-	-	-	-	-	-	-	29,798.59	FL/South	83.03	
403	6922	COMP SYSTEM AMORTIZATION (1)	-	-	-	-	-	-	-	-	-	-	-	FL/South	-
403	6923	MICRO SYSTEM AMORTIZATION (1)	-	720.26	-	-	-	-	-	-	-	720.26	FL/South	2.01	
													122.61		
408.10	7540	GROSS RECEIPTS TAX	-	-	-	-	29,127.57	-	(31,878.36)	-	-	31,878.36	29,127.57	UIF	-
408.11	7550	PROPERTY/OTHER GENERAL TAX	-	-	-	-	-	-	-	-	-	64,629.00	64,629.00	FL/South	180.08
													180.08		
408.13	7560	SALES/USE TAX EXPENSE	-	-	-	-	-	-	-	-	-	-	-	UIF	-
412.20	7585	AMORT OF INVEST TAX CREDIT	-	-	-	-	-	-	-	-	-	(588.99)	(588.99)	UIF	-
604/704	5820	TRAINING EXPENSE	-	506.00	-	-	-	-	-	-	-	-	506.00	FL	1.81
													1.81		
610/710	5455	PURCHASED SEWER TREATMENT	-	-	-	(4,244.88)	-	-	-	5,969.64	-	-	1,724.76	UIF Wastewater	-
618/718	5490	OTHER TREATMENT CHEMICALS	-	-	-	-	-	-	-	-	-	750.00	750.00	UIF	-
620/720	5540	BILLING POSTAGE	-	1,107.97	-	-	-	-	-	-	-	-	1,107.97	FL/South	3.09
620/720	5740	COMPUTER SUPPLIES	-	2,739.00	-	-	-	-	-	-	-	(2,739.00)	-	FL/South	-
620/720	5850	CLEANING SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	FL/South	-
620/720	5880	OFFICE SUPPLY STORES	-	5,748.39	-	-	-	-	-	-	-	-	5,748.39	FL/South	16.02
620/720	6285	WATER-MAINT SUPPLIES	-	-	(480.04)	(547.53)	(19.20)	-	-	-	-	(1,046.77)	UIF Water	-	
620/720	6290	WATER-MAINT REPAIRS	-	3,353.93	(95.25)	482.00	-	-	-	-	(145.00)	3,595.68	UIF Water	-	
620/720	6310	WATER-OTHER MAINT EXP	-	194.01	-	(32.04)	-	-	-	-	(4.22)	157.75	UIF Water	-	
620/720	6320	SEWER-MAINT SUPPLIES	-	-	-	-	(194.62)	-	-	-	-	(194.62)	UIF Wastewater	-	
675/775	6325	SEWER-MAINT REPAIRS	-	1,331.14	-	-	-	-	-	-	-	1,331.14	UIF Wastewater	-	
620/720	6345	SEWER-OTHER MAINT EXP	-	-	(257.35)	(7.45)	(139.00)	-	-	-	(50.77)	(454.57)	UIF Wastewater	-	
620/720	6355	DEFERRED MAINT EXPENSE	-	-	-	-	-	-	-	-	-	9,467.79	9,467.79	UIF	-
													19.10		
633/733	6025	LEGAL FEES	-	(2,722.33)	-	-	-	-	-	-	-	-	(2,722.33)	UIF	-
636/736	5745	COMPUTER AMORT & PROG-COST	-	38.02	-	-	-	-	-	-	-	1,481.71	1,519.73	FL/South	4.23
636/736	5750	INTERNET SUPPLIER	-	650.50	-	-	-	-	-	-	-	(260.20)	390.30	FL/South	1.09
636/736	6045	TEMP EMPLOY - CLERICAL	-	22,628.36	-	-	-	-	-	-	-	-	22,628.36	FL/South	63.05
													68.37		
642/742	6065	EQUIPMENT RENTALS	-	-	-	-	-	-	-	-	-	-	-	FL	-
666/766	6065	RATE CASE AMORT EXPENSE	-	-	-	-	-	-	-	-	-	28,823.45	28,823.45	UIF	-
689/789	5715	INSURANCE-OTHER	-	67.50	-	-	-	-	-	-	-	-	67.50	FL	0.24



LAKE PLACID UTILITIES, INC.  
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AUDIT FINDING 15 - CHANGE IN ERC ALLOCATIONS FOR HEADQUARTERS EXPENSE

w/p AF (15b)

620/720	5890	OFFICE SUPPLY STORES	-	501.86	-	-	-	-	-	-	-	501.86	FL/South	1.40
620/720	6285	WATER-MAINT SUPPLIES	-	-	-	-	-	-	-	-	-	-	UIF Water	-
620/720	6290	WATER-MAINT REPAIRS	-	-	-	-	-	-	-	-	-	-	UIF Water	-
620/720	6310	WATER-OTHER MAINT EXP	-	-	-	-	-	-	-	-	-	-	UIF Water	-
620/720	6320	SEWER-MAINT SUPPLIES	317.77	(1,025.06)	-	-	-	-	-	-	-	(707.29)	UIF Wastewater	-
620/720	6325	SEWER-MAINT REPAIRS	-	-	-	-	-	-	-	-	-	-	UIF Wastewater	-
620/720	6345	SEWER-OTHER MAINT EXP	64.09	-	-	-	-	-	-	-	-	64.09	UIF Wastewater	-
620/720	6355	DEFERRED MAINT EXPENSE	-	-	-	-	-	-	-	9,467.80	-	9,467.80	UIF	-
620/720	6380	REPAIRS & MAINT-MAINT.LAND	-	244.00	-	-	-	-	-	-	-	244.00	UIF	-
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620/720	6025	LEGAL FEES	-	370.00	-	-	-	-	-	-	-	370.00	UIF	-
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636/736	5745	COMPUTER AMORT & PROG COST	-	62.22	-	-	-	-	-	-	-	62.22	FL/South	0.17
636/736	5750	INTERNET SUPPLIER	-	390.30	-	-	-	-	-	-	-	390.30	FL/South	1.09
636/736	6045	TEMP EMPLOY - CLERICAL	-	19,681.72	-	-	-	-	-	-	-	19,681.72	FL/South	54.84
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<b>76.10</b>														
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642/742	6365	EQUIPMENT RENTALS	-	(3,826.00)	-	-	-	-	-	-	-	(3,826.00)	FL	(13.71)
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666/766	6065	RATE CASE AMORT EXPENSE	-	-	-	-	-	-	-	-	28,823.46	28,823.46	UIF	-
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669/769	5715	INSURANCE-OTHER	-	-	-	-	-	-	-	-	-	-	FL	-
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667/767	6070	MISC REG MATTERS COMM EXP	-	-	-	-	-	-	-	-	-	-	UIF	-
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670/770	5510	UNCOLLECTIBLE ACCOUNTS	-	200.00	-	-	-	-	-	-	-	200.00	UIF	-
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675/775	5760	WEBSITE DEVELOPMENT	-	353.69	-	-	-	-	-	-	-	353.69	FL	1.27
675/775	5805	LICENSE FEES	-	-	-	-	-	-	-	-	-	-	FL	-
675/775	5810	MEMBERSHIPS	-	-	-	-	-	-	-	2,008.04	-	2,008.04	FL	7.19
675/775	5815	PENALTIES/FINES	-	1,050.00	-	-	-	-	-	-	-	1,050.00	FL	3.76
675/775	5825	OTHER MISC EXPENSE	-	(4,645.87)	-	-	-	-	-	96.52	-	(4,549.35)	FL/South	(12.68)
675/775	5855	ANSWERING SERVICE	-	5,108.05	-	-	-	-	-	-	-	5,108.05	FL/South	14.23
675/775	5865	COPY MACHINE	-	707.69	-	-	-	-	-	-	-	707.69	FL/South	1.97
675/775	5885	PRINTING/BLUEPRINTS	-	-	-	-	-	-	-	-	-	-	FL/South	-
675/775	5900	PUBL SUBSCRIPTIONS/TAPES	-	69.00	-	-	-	-	-	-	-	69.00	FL/South	0.19
675/775	5905	SHIPPING CHARGES	-	4,582.90	-	-	-	-	-	-	-	4,582.90	FL/South	12.77
675/775	5908	OTHER OFFICE EXPENSES	-	23,884.66	-	125.10	-	-	(521.22)	-	-	23,488.53	FL/South	65.45
675/775	5930	OFFICE ELECTRIC	-	35.36	-	-	-	-	-	-	-	35.36	FL/South	0.10
675/775	5945	OFFICE TELECOM	-	62,706.77	-	-	-	-	-	-	-	62,706.77	FL/South	174.72
675/775	5950	OFFICE GARBAGE REMOVAL	-	1,379.47	-	-	-	-	-	-	-	1,379.47	FL/South	3.84
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	-	1,200.00	-	-	-	-	-	-	-	1,200.00	FL/South	3.34
675/775	5960	OFFICE ALARM SYS PHONE EXP	-	2,971.73	-	-	-	-	-	-	-	2,971.73	FL/South	8.28
675/775	5965	OFFICE MAINTENANCE	-	2,645.48	-	-	-	-	-	-	-	2,645.48	FL/South	7.37
675/775	5970	OFFICE CLEANING SERVICE	-	4,185.00	-	-	-	-	-	-	-	4,185.00	FL/South	11.66
675/775	5975	OFFICE MACHINE/HEAT&COOL	-	-	-	-	-	-	-	-	-	-	FL/South	-
675/775	5980	OTHER OFFICE UTILITIES	-	261.25	-	-	-	-	-	-	-	261.25	FL/South	0.73
675/775	6185	TRAVEL LODGING	925.90	-	-	-	-	-	-	-	-	1,256.92	FL	4.50
675/775	6190	TRAVEL AIRFARE	-	383.00	-	-	-	-	-	-	-	383.00	FL	1.37
675/775	6195	TRAVEL TRANSPORTATION	-	244.71	-	-	-	-	-	-	-	244.71	FL	0.88
675/775	6200	TRAVEL MEALS	263.88	623.22	-	-	-	-	-	-	-	887.10	FL	3.18
675/775	6205	TRAVEL ENTERTAINMENT	-	-	-	-	-	-	-	-	-	-	FL	-
675/775	6260	TEST-EQUIP/CHEMICAL	-	-	-	-	-	-	-	144.46	-	144.46	FL	0.53
675/775	6360	COMMUNICATION EXPENSE	-	29,826.48	-	-	-	-	-	-	-	29,826.48	FL	106.85
675/775	6385	UNIFORMS	110.95	239.99	-	-	-	-	-	-	-	350.94	FL	1.26
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												<b>422.76</b>	<b>428.04</b>	

Regional - 40		FL Region (802109)	State of FL (855109)	Regional CC (252100)	Regional CC (252101)	Regional CC (252102)	Regional CC (252103)	Regional CC (252104)	Regional CC (252105)	Regional CC (252109)	Total Regional	Allocation Method	Lake Placid Allocation
NARUC Number	Account Number	Account Description	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance	General Ledger Balance		
403	6445	DEPREC-ORGANIZATION (1)	-	-	-	-	-	-	-	22.92	22.92	UIF	-
403	6450	DEPREC-FRANCHISES (1)	-	-	-	-	-	-	-	54.68	54.68	UIF	-
403	6470	DEPREC-STRUCT & IMPRV GEN (1)	-	-	-	-	-	-	-	0.53	0.53	UIF	-
403	6485	DEPREC-WELLS & SPRINGS (1)	-	-	-	-	-	-	-	1.70	1.70	UIF	-
403	6510	DEPREC-ELEC PUMP EQP WTP (1)	-	-	40.62	-	-	-	-	1,347.85	1,388.47	UIF	-
403	6520	DEPREC-WATER TREATMENT EQP (1)	-	-	-	-	-	-	-	1.54	1.54	UIF	-
403	6530	DEPREC-TRANS & DISTR MAINS (1)	-	-	-	-	-	-	-	70.33	70.33	UIF	-
403	6535	DEPREC-SERVICE LINES (1)	-	-	3.08	-	-	-	34.29	-	37.37	UIF	-
403	6540	DEPREC-METERS (1)	-	-	-	300.68	-	-	319.88	-	620.56	UIF	-
403	6580	DEPREC-OFFICE STRUCTURE (1)	-	5,662.25	-	-	-	-	-	-	5,662.25	FL/South	15.78
403	6585	DEPREC-OFFICE FURN/EQPT (1)	-	3,189.75	-	-	-	-	-	-	3,189.75	FL/South	8.89
403	6595	DEPREC-TOOL SHOP & MISC EQPT (1)	-	3,411.00	-	-	-	-	-	-	3,411.00	FL	12.22
403	6600	DEPREC-LABORATORY EQUIPMEN (1)	-	47.75	-	-	-	-	-	1,101.84	1,149.59	FL	4.12
403	6610	DEPREC-COMMUNICATION EQPT (1)	-	-	-	-	-	-	-	-	-	FL	-
403	6660	DEPREC-STRUCT/IMPRV PUMP (1)	-	-	19.16	-	-	-	-	-	19.16	UIF Wastewater	-
403	6765	DEPREC-TREAT/DISP EQ TRT P (1)	-	-	4.58	-	-	-	-	-	4.58	UIF Wastewater	-
403	6835	DEPREC-TOOL SHOP & MISC EQPT (1)	-	-	-	-	-	-	-	-	-	FL	-
403	6920	DEPREC - MAINFRAME (1)	-	124.75	-	-	-	-	-	-	124.75	FL/South	0.35
403	6921	DEPREC - MINI COMPUTER (1)	-	29,798.50	-	-	-	-	-	-	29,798.50	FL/South	83.03

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w/p AF (15b)

403	6922	COMP SYSTEM AMORTIZATION (1)	-	-	-	-	-	-	-	-	-	-	FL/South	-
403	6923	MICRO SYSTEM AMORTIZATION (1)	-	720.26	-	-	-	-	-	-	-	-	FL/South	2.01
														126.38
408	7535	FRANCHISE TAX	-	-	-	-	-	-	-	-	-	-	FL	-
408.10	7540	GROSS RECEIPTS TAX	-	-	6,984.00	-	-	-	-	-	-	-	UIF	-
408.11	7550	PROPERTY/OTHER GENERAL TAX	-	-	-	-	-	-	-	-	27,059.90	-	FL/South	75.40
408.11	7555	REAL ESTATE TAX	-	-	-	-	4.91	-	-	-	-	-	FL/South	0.01
														75.41
408.13	7560	SALES/USE TAX EXPENSE	-	-	-	-	-	-	-	-	-	-	UIF	-
412.20	7585	AMORT OF INVEST TAX CREDIT	-	-	-	-	-	-	-	-	(588.99)	-	UIF	-
604/704	5820	TRAINING EXPENSE	-	665.00	1,160.00	-	-	-	-	-	-	-	FL	6.50
														6.50
610/710	5455	PURCHASED SEWER TREATMENT	-	-	-	-	-	-	-	-	-	-	UIF Wastewater	-
618/718	5480	CHLORINE	-	25.00	-	-	-	-	-	-	(25.00)	-	UIF	-
618/718	5490	OTHER TREATMENT CHEMICALS	-	-	-	-	-	-	-	-	-	-	UIF	-
620/720	5540	BILLING POSTAGE	-	-	-	-	-	-	-	-	-	-	FL/South	-
620/720	5740	COMPUTER SUPPLIES	-	-	-	-	-	-	-	-	-	-	FL/South	-
620/720	5840	CLEANING SUPPLIES	-	-	-	-	-	-	-	-	-	-	FL/South	-
620/720	5880	OFFICE SUPPLY STORES	-	1,534.58	-	-	-	-	-	-	-	-	FL/South	4.28
620/720	6285	WATER-MAINT SUPPLIES	-	416.31	100.00	-	39.95	-	-	-	-	-	UIF Water	-
620/720	6290	WATER-MAINT REPAIRS	-	-	-	-	-	-	-	-	-	-	UIF Water	-
620/720	6300	WATER-ELEC EQUIPT REPAIR	-	-	-	-	93.08	-	-	-	-	-	UIF Water	-
620/720	6310	WATER-OTHER MAINT EXP	-	-	-	-	146.61	-	-	-	-	-	UIF Water	-
620/720	6320	SEWER-MAINT SUPPLIES	-	-	-	-	-	-	-	-	-	-	UIF Wastewater	-
620/720	6325	SEWER-MAINT REPAIRS	-	-	-	-	-	-	-	-	-	-	UIF Wastewater	-
620/720	6335	SEWER-ELEC EQUIPT REPAIR	-	-	1,835.85	-	-	-	-	-	-	-	UIF Wastewater	-
620/720	6345	SEWER-OTHER MAINT EXP	-	-	-	-	-	-	-	-	-	-	UIF Wastewater	-
620/720	6355	DEFERRED MAINT EXPENSE	-	-	-	-	-	-	-	-	9,467.79	-	UIF	-
620/720	6380	REPAIRS & MAINT-MAINT.LAND	-	-	-	-	-	-	-	-	-	-	UIF	-
														4.28
633/733	6025	LEGAL FEES	-	-	-	-	-	-	-	-	-	-	UIF	-
636/736	5495	METER READING	-	-	-	-	(209.98)	-	-	-	-	-	FL	(0.75)
636/736	5745	COMPUTER AMORT & PROG COST	-	62.20	-	-	-	-	-	-	-	-	FL/South	0.17
636/736	5750	INTERNET SUPPLIER	-	390.30	-	-	-	-	-	-	-	-	FL/South	1.09
636/736	6045	TEMP EMPLOY - CLERICAL	-	(26,619.25)	-	-	-	-	-	-	-	-	FL/South	(74.17)
														(73.56)
642/742	6365	EQUIPMENT RENTALS	-	-	-	-	-	-	-	-	-	-	FL	-
666/766	6065	RATE CASE AMORT EXPENSE	-	-	-	-	-	-	-	-	155,679.14	-	UIF	-
669/769	5715	INSURANCE-OTHER	-	-	-	-	-	-	-	-	-	-	FL	-
669/769	6070	MISC REG MATTERS COMM EXP	-	-	-	-	-	-	-	-	-	-	UIF	-
670/770	5510	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	-	-	UIF	-
675/775	5760	WEBSITE DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	FL	-
675/775	5790	BANK SERVICE CHARGE	-	-	349.00	-	-	-	-	-	-	-	FL	1.25
675/775	5800	LETTER OF CREDIT FEE	-	-	60.07	-	-	-	-	-	-	-	FL	0.22
675/775	5805	LICENSE FEES	-	-	-	-	-	-	-	-	-	-	FL	-
675/775	5810	MEMBERSHIPS	-	146.45	-	-	-	-	-	-	537.99	-	FL	2.45
675/775	5816	PENALTIES/FINES	-	-	-	-	-	-	-	-	-	-	FL	-
675/775	5825	OTHER MISC EXPENSE	-	-	30.59	-	-	-	-	-	-	-	FL/South	0.09
675/775	5855	ANSWERING SERVICE	-	5,400.05	-	-	-	-	-	-	-	-	FL/South	15.05
675/775	5866	COPY MACHINE	-	72.31	-	-	-	-	-	-	-	-	FL/South	0.20
675/775	5885	PRINTING/BLUEPRINTS	-	1,480.72	-	-	-	-	-	-	-	-	FL/South	4.13
675/775	5890	PUBL SUBSCRIPTIONS/TAPES	-	472.46	-	-	-	-	-	-	-	-	FL/South	1.32
675/775	5895	SHIPPING CHARGES	-	3,377.39	-	-	770.97	-	770.97	-	-	-	FL/South	13.71
675/775	5900	OTHER OFFICE EXPENSES	-	5,796.01	-	-	289.34	-	-	-	-	-	FL/South	19.91
675/775	5930	OFFICE ELECTRIC	-	35.46	-	-	-	-	-	-	-	-	FL/South	0.10
675/775	5945	OFFICE TELECOM	175.00	55,910.74	-	-	-	-	-	-	-	-	FL/South	159.05
675/775	5950	OFFICE GARBAGE REMOVAL	-	1,048.28	-	-	-	-	-	-	-	-	FL/South	2.92
675/775	5955	OFFICE LANDSCAPE / MOW / PLOW	-	970.00	-	-	-	-	-	-	-	-	FL/South	2.70

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w/p AF (15b)

675/775	5960	OFFICE ALARM SYS PHONE EXP	-	1,379.67	-	-	54.00	-	-	-	-	1,433.67	FL/South	3.99
675/775	5965	OFFICE MAINTENANCE	-	7,531.10	-	-	-	-	-	-	-	7,531.10	FL/South	20.98
675/775	5970	OFFICE CLEANING SERVICE	-	4,125.00	-	-	-	-	-	-	-	4,125.00	FL/South	11.49
675/775	5975	OFFICE MACHINE/HEAT&COOL	-	-	-	-	-	-	-	-	-	-	FL/South	-
675/775	5980	OTHER OFFICE UTILITIES	-	-	-	-	-	-	-	-	-	-	FL/South	-
675/775	6185	TRAVEL LODGING	-	6,067.98	-	-	-	-	-	-	-	6,067.98	FL	21.74
675/775	6190	TRAVEL AIRFARE	-	787.50	-	-	-	-	-	-	-	787.50	FL	2.82
675/775	6195	TRAVEL TRANSPORTATION	-	611.02	-	-	-	-	-	-	-	611.02	FL	2.19
675/775	6200	TRAVEL MEALS	-	1,470.49	-	-	-	-	-	-	-	1,470.49	FL	5.27
675/775	6205	TRAVEL ENTERTAINMENT	-	-	-	-	-	-	-	-	-	-	FL	-
675/775	6260	TEST-EQUIP/CHEMICAL	-	-	-	590.83	-	-	-	-	-	356.37	FL	1.28
675/775	6360	COMMUNICATION EXPENSE	-	29,813.81	-	-	-	-	-	(144.46)	-	29,813.81	FL	106.80
675/775	6385	UNIFORMS	-	586.57	-	-	601.25	-	-	-	-	1,187.82	FL	4.26
													<b>493.01</b>	<b>542.82</b>

Note (1): Depreciation expense has been restated per correct depreciation rates at WSC.

0.28% Lake Placid % of Regional  
0.36% Lake Placid % of Florida



Reconciliation of Prepaid Expenses

	GL Expense A/C	Amount of Prepaid	Amortization Prior to 2005	01-08 Amort Exp	02-08 Amort Exp	03-08 Amort Exp	04-08 Amort Exp	05-08 Amort Exp	06-08 Amort Exp	07-08 Amort Exp	08-08 Amort Exp	09-08 Amort Exp	10-08 Amort Exp	11-08 Amort Exp	12-08 Amort Exp	Total 2008 Amort Exp	
Oracle - License and Support	Dec-07	5736	8,447.73	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	(727.31)	-	8,110.44
Oracle - License and Support	Jan-08	5736	80,443.77	-	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	(7,453.66)	80,443.77
Oracle - License and Support	Dec-08	5736	7,414.23	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,028.60)
Oracle - License and Support	Dec-08	5736	67,861.63	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,696.00)
Oracle - License and Support	Dec-08	5736	3,431.19	-	-	-	-	-	-	-	-	-	-	-	-	-	(287.60)
Oracle - License and Support	Dec-08	5736	6,447.62	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,179.90)
Mavo Clinic	Mar-07	1990	24.75	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	(2.06)	4.43
Mavo Clinic	Sep-07	1990	8.35	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	(0.69)	5.90
Mavo Clinic	Nov-07	1990	186.26	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	271.88
Mavo Clinic	Jan-08	1990	353.25	-	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	(29.44)	753.25
Mavo Clinic	Jan-08	1990	114.10	-	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	(27.88)	214.10
Steaders Rd L.L.C.	Mar-08	5936	75,000.00	(28,750.00)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	(12.50)	3,750.00
Bowe Bell + Howell	Nov-07	5936	7,027.80	(1,254.57)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	(627.28)	6,279.83
Fluores Fees - Rehabilitation	Oct-08	6045	14,800.00	-	-	-	-	-	-	-	-	-	-	-	-	(1,825.00)	3,705.00
Fluores Fees - Rehabilitation	Nov-08	6045	15,514.00	-	-	-	-	-	-	-	-	-	-	-	-	(11,295.17)	32,018.83
Fluores Fees - Rehabilitation	Dec-08	6045	18,318.53	-	-	-	-	-	-	-	-	-	-	-	-	-	1,228.19
			<u>435,432.90</u>	<u>(70,810.50)</u>	<u>(9,217.99)</u>	<u>(9,217.99)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>(9,218.00)</u>	<u>143,429.04</u>
Restated Net Amount for 103.278% - Prepaids			261,263.03														
Amount per GL for 103.278% - Prepaids Adjustment			<u>26,252.87</u>														
Restated Amount for 103.278% - Prepaids			24,572.88	20	24,572.88	30	24,572.88	40	24,572.88	50	24,572.88	60	24,572.88	70	24,572.88	80	24,572.88
Restated Amount for 102.100.5830 - Prepaids			350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60	350.60
Restated Amount for 102.100.2965 - Prepaids			2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45	2,810.45
Restated Amount for 102.100.0045 - Prepaids			-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,786.53

Reconciliation of Employee Finder Fees:

	Hire Month	Hire Year	Additions to Account 2980	Amortization Prior to 2008	01-08 Amort Exp	02-08 Amort Exp	03-08 Amort Exp	04-08 Amort Exp	05-08 Amort Exp	06-08 Amort Exp	07-08 Amort Exp	08-08 Amort Exp	09-08 Amort Exp	10-08 Amort Exp	11-08 Amort Exp	12-08 Amort Exp	Total 2008 Amort Exp
Lilliana T.	January	2006	10,575.00	(10,575.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Margarita C.	January	2006	9,000.00	(9,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Tim G.	January	2006	6,690.00	(6,690.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Erin P.	April	2006	16,625.00	(16,625.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lowell Y.	July	2006	10,000.00	(10,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Michelle M.	July	2006	19,250.00	(19,250.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Ben S.	August	2006	21,450.00	(21,450.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Michael D.	August	2006	31,500.00	(31,500.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Jeff S.	August	2006	14,850.00	(14,850.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Dennis C.	October	2006	29,750.00	(29,750.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Pam M.	October	2006	13,750.00	(13,750.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lois P.	October	2006	14,250.00	(14,250.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Khalif H.	October	2006	14,500.00	(14,500.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Adenike D.	December	2006	16,450.00	(16,450.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Monica S.	December	2006	15,000.00	(15,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Antoinette F.	December	2006	13,000.00	(13,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Alice L.	December	2006	11,750.00	(11,750.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Janette G.	December	2006	17,500.00	(17,500.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
John S.	December	2006	40,000.00	(40,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Jason B.	January	2007	24,000.00	(24,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Christine K.	January	2007	29,750.00	(29,750.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
Joseph M.	January	2007	6,494.00	(6,494.00)	-	-	-	-	-	-	-	-	-	-	-	-	-
John M.	February	2007	15,750.00	(14,437.50)	(1,312.50)	-	-	-	-	-	-	-	-	-	-	-	1,312.50
Zach Z.	February	2007	20,750.00	(19,020.83)	(1,729.17)	-	-	-	-	-	-	-	-	-	-	-	1,729.17
Doug Y.	February	2007	18,480.00	(16,940.00)	(1,540.00)	-	-	-	-	-	-	-	-	-	-	-	1,540.00
Diane Z.	March	2007	19,500.00	(16,250.00)	(1,625.00)	(1,625.00)	-	-	-	-	-	-	-	-	-	-	3,250.00
Brian S.	April	2007	15,400.00	(11,350.00)	(1,283.33)	(1,283.33)	(1,283.33)	-	-	-	-	-	-	-	-	-	3,850.00
Check # 2578	June	2007	13,000.00	(7,583.33)	(1,083.33)	(1,083.33)	(1,083.33)	(1,083.33)	(1,083.33)	-	-	-	-	-	-	-	5,416.67
Pam M.	July	2007	12,000.00	(6,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	-	-	-	-	-	-	6,000.00
Paul T.	July	2007	29,000.00	(14,500.00)	(2,416.67)	(2,416.67)	(2,416.67)	(2,416.67)	(2,416.67)	(2,416.67)	-	-	-	-	-	-	14,500.00
Rodney S.	July	2007	12,000.00	(6,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	-	-	-	-	-	-	6,000.00
William S.	August	2007	18,500.00	(7,708.33)	(1,541.67)	(1,541.67)	(1,541.67)	(1,541.67)	(1,541.67)	(1,541.67)	(1,541.67)	-	-	-	-	-	10,791.67
Sam L.	October	2007	12,750.00	(3,187.50)	(1,062.50)	(1,062.50)	(1,062.50)	(1,062.50)	(1,062.50)	(1,062.50)	(1,062.50)	(1,062.50)	(1,062.50)	-	-	-	9,662.50
Ohuaji H.	November	2007	14,200.00	(2,366.67)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	(1,183.33)	-	-	11,833.33
Toni I.	November	2007	15,000.00	(2,500.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	-	-	12,500.00
Michelle D.	December	2007	12,000.00	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	-	11,000.00
Slobodan M.	June	2008	9,450.00	-	-	-	-	-	-	(787.50)	(787.50)	(787.50)	(787.50)	(787.50)	(787.50)	(787.50)	5,512.50
Victoria P.	August	2008	15,900.00	-	-	-	-	-	-	-	-	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	6,250.00
Carlos D.	September	2008	7,500.00	-	-	-	-	-	-	-	-	(625.00)	(625.00)	(625.00)	(625.00)	(625.00)	2,500.00
Michael D.	September	2008	10,000.00	-	-	-	-	-	-	-	-	(833.33)	(833.33)	(833.33)	(833.33)	(833.33)	3,333.33
Kirst S.	September	2008	9,750.00	-	-	-	-	-	-	-	-	(812.50)	(812.50)	(812.50)	(812.50)	(812.50)	3,250.00
Anne Z.	September	2008	9,500.00	-	-	-	-	-	-	-	-	(791.67)	(791.67)	(791.67)	(791.67)	(791.67)	3,166.67
Laura B.	October	2008	12,500.00	-	-	-	-	-	-	-	-	-	-	(1,041.67)	(1,041.67)	(1,041.67)	3,125.00
Dhasvani M.	December	2008	9,180.00	-	-	-	-	-	-	-	-	-	-	-	-	(765.00)	765.00
Jerusalem N.	December	2008	12,900.00	-	-	-	-	-	-	-	-	-	-	-	-	(1,075.00)	1,075.00
			<u>710,247.05</u>	<u>(535,181.22)</u>	<u>(19,027.50)</u>	<u>(14,445.83)</u>	<u>(12,820.83)</u>	<u>(11,537.50)</u>	<u>(11,537.50)</u>	<u>(11,241.67)</u>	<u>(6,825.00)</u>	<u>(6,533.33)</u>	<u>(9,595.83)</u>	<u>(9,575.00)</u>	<u>(7,141.67)</u>	<u>(7,981.67)</u>	<u>128,263.33</u>

Restated Net Amount for 102.2980 - Employee Finder Fees 710,247.05  
 Amount per GL for 102.2980 - Employee Finder Fees 115,700.00  
 Adjustment 594,547.05

Finder Fee Adjustment (asset) - WSC

Restated Amount for 102100.5735 - Prepaids

1Q	2Q	3Q	4Q
46,294.17	34,316.67	22,954.17	24,698.33

Recalculation of Relocation Fees:

	Month	Year	Additions to Account 2965	Amortization Prior to 2008	01-08 Amort Exp	02-08 Amort Exp	03-08 Amort Exp	04-08 Amort Exp	05-08 Amort Exp	06-08 Amort Exp	07-08 Amort Exp	08-08 Amort Exp	09-08 Amort Exp	10-08 Amort Exp	11-08 Amort Exp	12-08 Amort Exp	Total 2008 Amort Exp
Relocation - Richard Colwell	July	2007	5,000.00	(2,916.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	2,500.00
Relocation Rick Durham	October	2007	25,000.00	(6,250.00)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	(2,083.33)	18,750.00
Relocation - John Hoy	November	2007	57,000.00	(9,500.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	(4,750.00)	47,500.00
Relocation - J. Johnson	November	2007	6,077.31	(1,012.84)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	(506.44)	5,064.43
Relocation - John Hoy	November	2007	5,500.00	(916.67)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	4,583.33
Relocation - John Hoy	January	2008	5,500.00	-	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	5,000.00
Relocation - John Hoy	February	2008	5,500.00	-	-	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	5,041.67
Relocation - John Hoy	March	2008	5,500.00	-	-	-	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	4,583.33
Relocation - John Hoy	April	2008	5,500.00	-	-	-	-	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	4,125.00
Relocation - John Hoy	May	2008	5,500.00	-	-	-	-	-	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	3,666.67
Relocation - John Hoy	June	2008	5,500.00	-	-	-	-	-	-	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	(458.33)	3,208.33
Relocation - John Hoy	July	2008	5,000.00	-	-	-	-	-	-	-	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	(416.67)	2,500.00
Relocation - John Hoy	July	2008	500.00	-	-	-	-	-	-	-	(41.67)	(41.67)	(41.67)	(41.67)	(41.67)	(41.67)	250.00
Relocation - John Hoy	September	2008	118,147.00	-	-	-	-	-	-	-	-	-	(9,845.58)	(9,845.58)	(9,845.58)	(9,845.58)	39,382.31
			<u>255,224.31</u>	<u>(20,595.22)</u>	<u>(8,673.11)</u>	<u>(9,131.44)</u>	<u>(9,589.78)</u>	<u>(10,048.11)</u>	<u>(10,506.44)</u>	<u>(10,964.78)</u>	<u>(11,006.44)</u>	<u>(11,006.44)</u>	<u>(20,842.04)</u>	<u>(18,768.69)</u>	<u>(13,053.92)</u>	<u>(13,053.92)</u>	<u>146,653.09</u>

Restated Net Amount for 102.2965 - Relocation Fees  
 Amount per GL for 102.2965 - Relocation Fees  
 Adjustment

255,224.31
<u>130,483.00</u>
<u>115,801.31</u>

Relocation Adjustment (asset) - WSC

Restated Amount for 102100.5735 - Prepaids

	1Q	2Q	3Q	4Q
	27,394.33	31,519.33	42,864.91	44,876.53

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 15 - HEADQUARTERS SAMPLES**

w/p AF (15e)

**GL Excerpt - 102100.6380 - 2008:**

102100.6380	REPAIRS & MAINT-MAINT, LAND				102			
	PO ADJ	JE	258045	11/1/2008			(4,400.00)	
	PO ADJ	JE	258045	11/1/2008	4,400.00			
	OV 21457 ADJ	JE	258074	11/1/2008			(4,400.00)	
			Period Total		4,400.00		(8,800.00)	(4,400.00)
	PO ADJ	JE	258045	10/31/2008			(4,400.00)	
	PO ADJ	JE	258045	10/31/2008	4,400.00			
	OV 21457 ADJ	JE	258074	10/31/2008	4,400.00			
	DEPOSIT FOR LANDSCAPING AT NB SYLVESTER ASSOCIATES	JE	257965	10/17/2008			(4,400.00)	
		OV	21457	10/2/2008	4,400.00			
			Period Total		13,200.00		(8,800.00)	4,400.00
	CB PAVING INC.	OV	20227	9/19/2008	1,000.00			
			Period Total		1,000.00			1,000.00
102100.6380	REPAIRS & MAINT-MAINT, LAND			Account Total	18,600.00		(17,600.00)	1,000.00
				Object Account Total	18,600.00		(17,600.00)	1,000.00

\* Please note that only remaining cost in this account is \$1,000.00 from CB Paving.

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 15 - HEADQUARTERS SAMPLES**

w/p AF (15f)

**GL Excerpts - 855100.5900, 855100.5945, 855100.5965, 855100.5970, & 855100.6370 - 2008:**

252109.5900	OTHER OFFICE EXPENSES				252		
	SE90 BU 252109 SEPT RECLASS	JE	257818	9/30/2008			(2,546.85)
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	96234	9/30/2008		2,000.00	
	CINTAS CORPORATION #073	PV	90817	8/29/2008		64.82	
	CINTAS CORPORATION #073	PV	88858	8/25/2008		64.82	
	HOME DEPOT CREDIT SERVICES	PV	87196	8/19/2008		201.13	
	CINTAS CORPORATION #073	PV	86616	8/15/2008		64.82	
	CINTAS CORPORATION #073	PV	85638	8/13/2008		52.09	
	CINTAS CORPORATION #073	PV	85335	8/12/2008		64.82	
	ACE HARDWARE OF LONGWOOD	PV	84863	8/11/2008		34.35	
252109.5900	OTHER OFFICE EXPENSES				252		
	SE 90 BU 252109 JUNE RECLASS	JE	257159	6/30/2008			(10,384.50)
	SE5 AP ACCRUALS	JE	255357	6/30/2008		64.82	
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	67592	6/30/2008		1,400.00	
	SUNSHINE STATE ONE CALL OF FL	OV	12662	6/16/2008		684.96	
	CINTAS CORPORATION #073	PV	66225	6/12/2008		51.15	
	USA BLUEBOOK/UTILITY SUPPLY OF	PD	62851	5/31/2008			(682.10)
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	58883	5/31/2008		1,400.00	
	USA BLUEBOOK/UTILITY SUPPLY OF	PV	61983	5/28/2008		156.47	
	MISC CHECKS	JE	249445	4/30/2008			(322.80)
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	51248	4/30/2008		1,400.00	
	XEROX CORPORATION	PV	52325	4/25/2008		79.45	
	XEROX CORPORATION	PV	46415	4/7/2008		69.63	
	XEROX CORPORATION	PV	46413	4/7/2008		43.08	
	XEROX CORPORATION	PV	44619	4/1/2008		69.63	
	XEROX CORPORATION	PV	44616	4/1/2008		43.08	
	SHERWIN-WILLIAMS CO #2438	PV	44430	3/31/2008		10.16	
	USA BLUEBOOK/UTILITY SUPPLY OF	PV	44491	3/31/2008		109.22	
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	41908	3/31/2008		1,400.00	
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	32230	2/29/2008		1,400.00	
	CSC CORPORATION SERVICE COMPAN	PV	29287	2/8/2008		207.75	
	RENT - REVERSING RECURRING	JE	249086	2/1/2008		1,400.00	
	RENT - REVERSING RECURRING	JE	249086	1/31/2008			(1,400.00)
	ORLANDO-ORANGE CO EXPWAY AUTH	PR	25177	1/31/2008		1,400.00	
	SE 5 AP ACCRUAL	JE	247599	1/1/2008		1,400.00	
* Please note that the first invoice shown in the enclosure is the support for the entries "Orlando-Orange Co Expway Auth". This is a recurring monthly charge for which we keep the enclosed support sheet on file.							
252109.5945	OFFICE TELECOM				252		
	SE 90 BU 252109 YTD RECLASS	JE	258604	12/31/2008			(17,047.87)
	SPRINT- FL	PV	120563	12/15/2008		17,047.87	
252109.5945	OFFICE TELECOM				252		
	SE 90 BU 252109 JUNE RECLASS	JE	257159	6/30/2008			(124,749.67)
	SPRINT	PV	70388	6/25/2008		21,214.30	
	SPRINT	PV	57222	5/12/2008		21,440.82	
	SPRINT	PV	48828	4/15/2008		21,436.95	
	SPRINT	PV	39843	3/13/2008		17,982.62	
	SPRINT	PV	31253	2/15/2008		21,399.93	
	ARCH WIRELESS	PV	31048	2/14/2008		1,481.24	
	SPRINT	PV	22671	1/15/2008		19,793.81	

**SANLANDO UTILITIES CORPORATION**  
**DOCKET NO. 090402-WS**  
**AUDIT FINDING NO. 15 - HEADQUARTERS SAMPLES**

**w/p AF (15f)**

252104.5965	OFFICE MAINTENANCE			252		
	SE 90 BU 252104 JUNE RECLASS	JE	257158	6/30/2008		(3,436.39)
	SE5 AP ACCRUALS	JE	255357	6/30/2008	346.79	
	PROGRESS ENERGY FLORIDA, INC	PV	68816	6/19/2008	200.47	
	EMBARQ	PV	63677	6/4/2008	346.79	
	PROGRESS ENERGY FLORIDA, INC	PV	59911	5/21/2008	185.72	
	EMBARQ	PV	50742	4/22/2008	346.79	
	PROGRESS ENERGY FLORIDA, INC	PV	49544	4/16/2008	199.95	
	EMBARQ	PV	43392	3/25/2008	346.79	
	PROGRESS ENERGY FLORIDA, INC	PV	42214	3/19/2008	160.02	
	EMBARQ	PV	33839	2/25/2008	346.79	
	PROGRESS ENERGY FLORIDA, INC	PV	32893	2/20/2008	195.90	
	EMBARQ	PV	25732	1/24/2008	346.79	
	PROGRESS ENERGY FLORIDA, INC	PV	25127	1/23/2008	253.59	
	EMBARQ	PV	20997	1/9/2008	160.00	
252104.5970	OFFICE CLEANING SERVICE			252		
	SE 90 BU 252104 JUNE RECLASS	JE	257158	6/30/2008		(7,050.00)
	MAC'S JANITORIAL SVC., INC.	OV	13137	6/22/2008	1,350.00	
	MAC'S JANITORIAL SVC., INC.	OV	13124	6/21/2008	1,350.00	
	MAC'S JANITORIAL SVC., INC.	OV	5320	2/28/2008	1,200.00	
	MAC'S JANITORIAL SVC., INC.	OV	4630	2/19/2008	1,350.00	
	MAC'S JANITORIAL SVC., INC.	OV	3057	1/27/2008	1,800.00	
252104.6360	COMMUNICATION EXPENSE			252		
	SE 90 BU 252104 OCT RECLASS	JE	257812	10/31/2008		(9,360.87)
	NEXTEL COMMUNICATIONS-NB	PV	103881	10/14/2008	9,360.87	

**2008 TY FL RATE CASES  
 BENEFITS EXPENSE PER FULL TIME EMPLOYEE**

w/p a-1

<u>Object Account</u>	<u>Description</u>	<u>2008 Expense</u>	<u># of Full Time Employees</u>	<u>Benefit Per Employee</u>
5630	DENTAL PREMIUMS	33,775.80	464	72.79
5635	DENTAL INS REIMBURSEMENTS	270,688.69	464	583.38
5645	EMPLOYEE INS DEDUCTIONS	(1,028,380.29)	464	(2,216.34)
5650	HEALTH COSTS & OTHER	(84,192.00)	464	(181.45)
5655	HEALTH INS REIMBURSEMENTS	3,875,061.17	464	8,351.42
5660	OTHER EMP PENSION/BENEFITS	501,855.68	464	1,081.59
5670	TERM LIFE INS	151,190.70	464	325.84
5675	TERM LIFE INS-OPT	(3,219.77)	464	(6.94)
5680	DEPEND LIFE INS-OPT	(4,263.63)	464	(9.19)
5690	TUITION	66,472.45	464	143.26
				<u>8,144.37</u>

**2008 TY FL RATE CASES  
ADJUSTED VEHICLE AVERAGES FOR EMPLOYEES**

w/p b

<b>Lake Placid Utilities, Inc.</b>	<b><u>12/31/2007</u></b>	<b><u>12/31/2008</u></b>	<b><u>Simple Average</u></b>
Vehicles	\$2,626	\$2,654	\$2,640
Vehicle A/D (1)	(840)	(1,275)	(1,058)
<b>(1) Vehicle A/D -12/31/07 - Lake Placid</b>			
Chard, Ronald	(\$20)		
Durham, Rick	(30)		
Flynn, Patrick	(98)		
Haws, Scotty	(14)		
Stewart, Malcolm	(594)		
Wilson, Michael	(75)		
Sudduth, Donald	(9)		



**w/p b**

2008 TY FL RATE CASES  
 ADDITIONAL VEHICLES AND AVERAGES

w/p b-1

Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
0015	January 2000	\$15,363	(\$15,363)	\$0
0016	January 2000	15,363	(15,363)	-
0017	January 2000	17,969	(17,969)	-
0035	March 2000	35,923	(35,923)	-
0109	June 2001	19,067	(19,067)	-
0130	October 2001	17,652	(17,652)	-
0217	June 2002	17,238	(17,238)	1,197
0382	October 2003	19,455	(17,023)	3,242
0433	December 2003	63,896	(54,134)	10,649
0508	February 2005	24,622	(16,073)	4,104
0675	May 2006	41,788	(18,572)	6,965
0691	April 2007	164,809	(48,069)	27,468
0710	September 2006	37,720	(14,669)	6,287
0712	October 2006	15,367	(5,763)	2,561
0712	November 2007	21,276	(4,137)	3,546
8926	January 1989	31,061	(31,061)	-

Lake Placid Utilities, Inc.

Vehicle Number	Depreciation Start	Vehicle Price Simple Average	Vehicle A/D - 2007	Vehicle A/D - 2008	Vehicle A/D Simple Average	Vehicle Depreciation Expense
0015	January 2000	\$58	(\$58)	(\$58)	(\$58)	\$0
0016	January 2000	58	(58)	(58)	(58)	-
0017	January 2000	68	(68)	(68)	(68)	-
0035	March 2000	135	(135)	(135)	(135)	-
0109	June 2001	72	(72)	(72)	(72)	-
0130	October 2001	66	(66)	(66)	(66)	-
0217	June 2002	65	(54)	(65)	(59)	5
0382	October 2003	73	(52)	(64)	(58)	12
0433	December 2003	240	(163)	(204)	(183)	40
0508	February 2005	93	(45)	(60)	(53)	15
0675	May 2006	157	(44)	(70)	(57)	26
0691	April 2007	620	(77)	(181)	(129)	103
0710	September 2006	142	(32)	(55)	(43)	24
0712	October 2006	58	(12)	(22)	(17)	10
0712	November 2007	80	(2)	(16)	(9)	13
8926	January 1989	117	(117)	(117)	(117)	-
		<u>\$2,100</u>	<u>(\$1,054)</u>	<u>(\$1,309)</u>	<u>(\$1,181)</u>	<u>\$248</u>

**2008 TY FL RATE CASES  
CAPITALIZED TIME ADJUSTMENT**

w/p c

Lake Placid Utilities, Inc.

Total Per Book Salaries	\$14,456
Total Per Book Operator Salaries	5,990
Percentage of Operator to Total	41.43%
Per Book Operator Salaries	\$5,990
Per Book Operator Payroll Taxes	679
Per Book Operator Benefits	-
	<u>\$6,669</u>
Per Book Capitalized Time	(\$3,643)
Per Book Operator Payroll	6,669
Percentage of Total Payroll to Plant	<u>54.63%</u>
Pro Forma Operator Payroll	\$9,778
Percentage of Total Payroll to Plant	54.63%
Pro Forma Capitalized Time	<u>(\$5,341)</u>

ERC COUNT 12/08  
 ALL UTILITIES, INC. COMPANIES

w/p d

State	Company	Business Unit	ERC	% to Total UI		
Illinois	00110	110100	2,677.0	0.97%	0.97%	
	00111	111100	216.0	0.08%		
	00111	111101	216.0	0.08%	0.16%	
	00112	112100	53.0	0.02%	0.02%	
	00113	113100	256.6	0.09%	0.09%	
	00114	114100	360.5	0.13%	0.13%	
	00117	117100	76.5	0.03%	0.03%	
	00118	118100	382.0	0.14%		
	00118	118101	374.0	0.14%	0.27%	
	00119	119100	2,227.4	0.81%		
	00119	119101	807.7	0.29%	1.10%	
	00120	120100	348.0	0.13%	0.13%	
	00121	121100	2,076.0	0.75%	0.75%	
	00122	122100	1,420.5	0.51%	0.51%	
	00123	123100	171.0	0.06%		
	00123	123101	184.0	0.07%	0.13%	
	00124	124100	290.0	0.10%	0.10%	
	00125	125100	194.0	0.07%	0.07%	
	00126	126100	70.0	0.03%	0.03%	
	00127	127100	219.0	0.08%	0.08%	
	00128	128100	2,333.5	0.84%	0.84%	
	00129	129100	246.0	0.09%	0.09%	
	00130	130100	464.2	0.17%	0.17%	
	00131	131100	475.4	0.17%		
	00131	131101	465.4	0.17%	0.34%	
	00132	132100	124.0	0.04%	0.04%	
	00133	133100	319.0	0.12%		
	00133	133101	316.0	0.11%	0.23%	
	00134	134100	361.0	0.13%	0.13%	
	Indiana	00150	150100	3,110.0	1.12%	
		00150	150101	3,078.0	1.11%	2.24%
		00151	151100	190.3	0.07%	
00151	151101	196.1	0.07%	0.14%		
00152	152100	1,819.5	0.66%	0.66%		
North Carolina	00181	181100	267.2	0.10%		
	00181	181101	108.2	0.04%	0.14%	
	00182	182101	663.0	0.24%		
	00182	182102	778.2	0.28%		
	00182	182103	2,653.5	0.96%		
	00182	182104	2,128.0	0.77%		
	00182	182105	1,092.1	0.39%		
	00182	182106	2,441.5	0.88%		
	00182	182107	2,214.0	0.80%		
	00182	182109	123.0	0.04%		
	00182	182110	17.0	0.01%		
	00182	182112	249.2	0.09%		
	00182	182113	78.0	0.03%		
	00182	182114	242.3	0.09%		
	00182	182115	1,132.0	0.41%		
	00182	182116	510.8	0.18%		
	00182	182117	492.3	0.18%		
	00182	182119	67.0	0.02%		
	00182	182120	66.0	0.02%		
	00182	182122	448.0	0.16%		
	00182	182123	203.5	0.07%		
	00182	182125	161.9	0.06%		
	00182	182126	159.4	0.06%		

00182	182128	75.0	0.03%
00182	182129	686.0	0.25%
00182	182130	67.0	0.02%
00182	182132	222.0	0.08%
00182	182133	368.0	0.13%
00182	182134	275.0	0.10%
00182	182136	115.0	0.04%
00182	182137	301.0	0.11%
00182	182138	300.0	0.11%
00182	182140	374.0	0.14%
00182	182141	1,454.8	0.53%
00182	182142	36.0	0.01%
00182	182143	101.0	0.04%
00182	182144	137.0	0.05%
00182	182145	46.0	0.02%
00182	182146	239.0	0.09%
00182	182147	258.0	0.09%
00182	182148	326.5	0.12%
00182	182149	69.0	0.02%
00182	182151	130.5	0.05%
00182	182152	974.1	0.35%
00182	182153	1,220.5	0.44%
00182	182154	177.0	0.06%
00182	182155	176.0	0.06%
00182	182157	163.0	0.06%
00182	182158	34.0	0.01%
00182	182159	78.0	0.03%
00182	182160	51.8	0.02%
00182	182162	28.0	0.01%
00182	182163	67.0	0.02%
00182	182164	59.0	0.02%
00182	182165	59.4	0.02%
00182	182166	46.0	0.02%
00182	182167	26.0	0.01%
00182	182168	138.0	0.05%
00182	182169	531.0	0.19%
00182	182170	106.0	0.04%
00182	182171	224.5	0.08%
00182	182172	452.0	0.16%
00182	182173	439.5	0.16%
00182	182175	197.0	0.07%
00182	182176	124.0	0.04%
00182	182178	696.0	0.25%
00182	182179	269.5	0.10%
00182	182180	93.0	0.03%
00182	182181	60.0	0.02%
00182	182182	131.8	0.05%
00182	182183	118.0	0.04%
00182	182184	223.0	0.08%
00182	182185	117.0	0.04%
00182	182186	181.0	0.07%
00182	182187	181.0	0.07%
00182	182189	1,265.0	0.46%
00182	182190	1,298.0	0.47%
00182	182195	111.0	0.04%
00182	182196	135.6	0.05%
00182	182197	134.6	0.05%
00182	182199	155.0	0.06%
00182	182200	61.0	0.02%
00182	182201	62.0	0.02%
00182	182203	37.0	0.01%
00182	182204	228.0	0.08%
00182	182205	222.0	0.08%
00182	182206	44.0	0.02%
00182	182207	34.0	0.01%
00182	182208	78.0	0.03%
00182	182209	733.0	0.26%
00182	182210	449.5	0.16%
00182	182211	31.0	0.01%
00182	182212	65.5	0.02%
00182	182213	27.0	0.01%
00182	182214	242.0	0.09%
00182	182215	76.0	0.03%
00182	182216	153.0	0.06%
00182	182217	372.0	0.13%
00182	182218	564.0	0.20%
00182	182219	179.0	0.06%
00182	182227	591.0	0.21%
00182	182229	1,833.0	0.66%
00182	182231	838.7	0.30%
00182	182233	652.6	0.24%
00182	182235	193.0	0.07%
00182	182236	189.0	0.07%
00182	182238	140.0	0.05%
00183	183101	2,472.6	0.89%
00183	183102	922.6	0.33%
00183	183104	1,275.0	0.46%
00183	183105	2,738.0	0.99%
00183	183106	2,669.0	0.96%
00183	183108	1,146.0	0.41%

14.51%

	00183	183109	511.0	0.18%	
	00183	183112	138.5	0.05%	
	00183	183113	102.0	0.04%	
	00183	183114	53.0	0.02%	
	00183	183115	24.0	0.01%	
	00183	183116	43.8	0.02%	
	00183	183117	114.0	0.04%	
	00183	183118	44.0	0.02%	
	00183	183119	87.0	0.03%	
	00183	183120	37.6	0.01%	
	00183	183121	101.8	0.04%	
	00183	183122	34.0	0.01%	
	00183	183124	287.5	0.10%	
	00183	183125	46.0	0.02%	
	00183	183126	30.0	0.01%	4.65%
	00187	187100	1,487.5	0.54%	
	00187	187101	1,434.5	0.52%	1.06%
	00188	188100	2,115.6	0.76%	
	00188	188101	1,348.6	0.49%	1.25%
	00190	190100	337.0	0.12%	0.12%
	00191	191100	961.5	0.35%	
	00191	191101	1,357.5	0.49%	0.84%
	00192	192100	127.0	0.05%	
	00192	192101	127.0	0.05%	0.09%
Tennessee	00220	220100	557.0	0.20%	0.20%
Florida	00241	241100	2,093.2	0.76%	0.76% Tierra Verde
	00242	242100	130.7	0.05%	
	00242	242101	130.7	0.05%	0.09% Lake Placid
	00245	245100	7,545.9	2.73%	
	00245	245101	1,065.0	0.38%	3.11% Alafaya
	00246	246100	1,745.0	0.63%	0.63% Longwood
	00248	248100	1,247.0	0.45%	
	00248	248101	1,145.5	0.41%	0.86% Cypress Lakes
	00249	249100	1,602.6	0.58%	
	00249	249101	908.0	0.33%	0.91% Eagle Ridge
	00250	250100	3,355.0	1.21%	1.21% Mid-County
	00251	251100	66.0	0.02%	
	00251	251101	43.0	0.02%	
	00251	251102	3,065.1	1.11%	
	00251	251103	2,966.8	1.07%	
	00251	251106	5,684.5	2.05%	4.27% LUSI
	00252	252106	1,788.3	0.65%	
	00252	252107	162.0	0.06%	
	00252	252125	1,225.0	0.44%	
	00252	252126	1,023.0	0.37%	1.52% UIF - Pasco
	00252	252110	1,174.0	0.42%	
	00252	252111	1,160.5	0.42%	
	00252	252113	225.5	0.08%	
	00252	252114	61.0	0.02%	
	00252	252115	102.0	0.04%	
	00252	252116	77.0	0.03%	
	00252	252117	171.0	0.06%	
	00252	252118	345.0	0.12%	
	00252	252119	245.0	0.09%	
	00252	252121	224.5	0.08%	
	00252	252122	250.5	0.09%	1.46% UIF - Seminole
	00252	252123	260.5	0.09%	
	00252	252124	43.0	0.02%	0.11% UIF - Orange
	00252	252128	433.3	0.16%	0.16% UIF - Pinellas
	00252	252129	532.1	0.19%	
	00252	252130	78.8	0.03%	0.22% UIF - Marion
	00255	255100	11,797.7	4.26%	
	00255	255101	9,158.0	3.31%	
	00255	255102	4.0	0.00%	7.58% Sanlando
	00256	256100	1,083.9	0.39%	0.39% Sandalhaven
	00257	257100	242.0	0.09%	
	00257	257101	241.0	0.09%	0.17% Bayside
	00259	259100	781.1	0.28%	

	00259	259101	760.7	0.27%	0.56%	Labrador
	00260	260100	1,465.0	0.53%		
	00260	260101	1,247.0	0.45%	0.98%	Pennbrooke
	00262	262100	203.8	0.07%		
	00262	262101	171.0	0.06%	0.14%	Sandy Creek
Maryland	00286	286100	842.0	0.30%		
	00286	286101	81.0	0.03%	0.33%	
	00287	287100	1,480.0	0.53%	0.53%	
	00288	288100	1,114.1	0.40%		
	00288	288101	1,075.4	0.39%	0.79%	
New Jersey	00300	300100	794.0	0.29%		
	00300	300101	276.0	0.10%	0.39%	
Pennsylvania	00315	315100	768.5	0.28%	0.28%	
	00316	316100	2,173.0	0.79%	0.79%	
	00317	317100	1,724.0	0.62%		
	00317	317101	1,720.0	0.62%	1.24%	
Virginia	00332	332100	169.0	0.06%	0.06%	
	00333	333100	2,666.7	0.96%		
	00333	333101	2,679.7	0.97%	1.93%	
Kentucky	00345	345101	761.8	0.28%		
	00345	345102	6,573.0	2.38%	2.65%	
Louisiana	00356	356102	511.0	0.18%		
	00356	356103	493.0	0.18%		
	00356	356105	2,101.7	0.76%		
	00356	356106	2,069.9	0.75%		
	00356	356108	672.7	0.24%		
	00356	356109	661.8	0.24%		
	00356	356111	672.5	0.24%		
	00356	356112	668.5	0.24%		
	00356	356114	386.5	0.14%		
	00356	356115	363.0	0.13%		
	00356	356117	556.4	0.20%		
	00356	356118	534.6	0.19%		
	00356	356120	49.5	0.02%		
	00356	356121	47.8	0.02%		
	00356	356122	41.8	0.02%		
	00356	356124	161.0	0.06%		
	00356	356125	158.0	0.06%		
	00356	356127	105.0	0.04%	3.71%	LWS
	00357	357101	4,575.8	1.65%		
	00357	357102	4,265.4	1.54%		
	00357	357104	940.8	0.34%		
	00357	357105	811.8	0.29%	3.83%	UIL
Georgia	00385	385100	4,860.7	1.76%		
	00385	385101	4,726.2	1.71%		
	00385	385103	652.0	0.24%	3.70%	
	00386	386101	52.0	0.02%		
	00386	386102	24.0	0.01%		
	00386	386103	109.0	0.04%		
	00386	386105	191.0	0.07%		
	00386	386106	20.0	0.01%		
	00386	386107	107.0	0.04%		
	00386	386108	14.0	0.01%		
	00386	386109	140.0	0.05%		
	00386	386110	47.0	0.02%		
	00386	386111	153.0	0.06%		
	00386	386112	61.0	0.02%		
	00386	386113	164.0	0.06%		
	00386	386114	21.0	0.01%		
	00386	386115	57.0	0.02%		
	00386	386116	254.0	0.09%		
	00386	386117	31.0	0.01%		
	00386	386118	164.0	0.06%		
	00386	386119	165.0	0.06%		
	00386	386121	40.0	0.01%		
	00386	386122	37.0	0.01%		
	00386	386123	128.0	0.05%		
	00386	386124	18.0	0.01%		
	00386	386125	36.0	0.01%		
	00386	386126	6.0	0.00%		
	00386	386127	11.0	0.00%		
	00386	386128	29.0	0.01%		
	00386	386129	16.0	0.01%	0.76%	
South Carolina	00400	400103	100.8	0.04%		

00400	400104	64.0	0.02%
00400	400105	97.0	0.04%
00400	400106	154.0	0.06%
00400	400108	21.0	0.01%
00400	400109	298.6	0.11%
00400	400110	205.0	0.07%
00400	400111	86.0	0.03%
00400	400113	127.0	0.05%
00400	400114	17.0	0.01%
00400	400115	116.0	0.04%
00400	400116	114.0	0.04%
00400	400118	42.4	0.02%
00400	400119	164.0	0.06%
00400	400120	190.8	0.07%
00400	400121	47.0	0.02%
00400	400122	95.5	0.03%
00400	400123	253.0	0.09%
00400	400124	67.0	0.02%
00400	400125	22.0	0.01%
00400	400126	115.0	0.04%
00400	400127	3,474.1	1.26%
00400	400128	3,129.1	1.13%
00400	400130	2,234.8	0.81%
00400	400131	2,215.2	0.80%
00400	400133	141.0	0.05%
00400	400134	140.0	0.05%
00400	400136	198.0	0.07%
00400	400137	187.0	0.07%
00400	400138	163.0	0.06%
00400	400139	78.8	0.03%
00400	400140	328.5	0.12%
00400	400141	1,080.8	0.39%
00400	400143	3,172.6	1.15%
00400	400144	219.0	0.08%
00400	400145	230.0	0.08%
00400	400147	114.0	0.04%
			7.05%
00401	401104	200.5	0.07%
00401	401105	322.0	0.12%
00401	401106	1.0	0.00%
00401	401107	191.6	0.07%
00401	401108	351.0	0.13%
00401	401109	192.0	0.07%
00401	401110	67.0	0.02%
00401	401111	72.0	0.03%
00401	401112	116.5	0.04%
00401	401113	22.0	0.01%
00401	401114	23.0	0.01%
00401	401115	138.0	0.05%
00401	401116	195.6	0.07%
00401	401117	46.0	0.02%
00401	401118	80.0	0.03%
00401	401119	9.0	0.00%
00401	401120	37.0	0.01%
00401	401121	57.0	0.02%
00401	401122	149.0	0.05%
00401	401123	31.0	0.01%
00401	401124	21.0	0.01%
00401	401125	34.0	0.01%
00401	401126	24.0	0.01%
00401	401127	387.0	0.14%
00401	401128	48.0	0.02%
00401	401129	147.0	0.05%
00401	401130	43.0	0.02%
00401	401131	71.0	0.03%
00401	401132	79.0	0.03%
00401	401133	151.0	0.05%
00401	401134	57.0	0.02%
00401	401135	21.0	0.01%
00401	401136	117.6	0.04%
00401	401137	274.0	0.10%
00401	401138	187.0	0.07%
00401	401139	71.0	0.03%
00401	401140	38.0	0.01%
00401	401142	218.0	0.08%
00401	401143	218.0	0.08%
00401	401145	16.0	0.01%
00401	401146	27.0	0.01%
00401	401147	30.2	0.01%
00401	401148	32.2	0.01%
00401	401149	40.0	0.01%
00401	401150	81.0	0.03%
00401	401151	55.0	0.02%
00401	401153	136.0	0.05%
00401	401154	46.0	0.02%
00401	401156	43.0	0.02%
00401	401157	26.5	0.01%
00401	401158	20.2	0.01%
00401	401159	35.0	0.01%
00401	401160	67.0	0.02%
00401	401161	70.6	0.03%



	00401	401162	51.8	0.02%	
	00401	401163	35.6	0.01%	
	00401	401164	28.8	0.01%	
	00401	401165	75.6	0.03%	
	00401	401166	28.0	0.01%	
	00401	401167	20.0	0.01%	
	00401	401168	27.0	0.01%	
	00401	401169	50.0	0.02%	
	00401	401170	16.8	0.01%	
	00401	401171	40.6	0.01%	
	00401	401172	36.2	0.01%	
	00401	401173	44.8	0.02%	
	00401	401174	47.0	0.02%	
	00401	401175	14.0	0.01%	
	00401	401176	77.0	0.03%	
	00401	401177	94.0	0.03%	
	00401	401178	71.0	0.03%	
	00401	401179	64.0	0.02%	
	00401	401180	73.0	0.03%	
	00401	401181	19.0	0.01%	
	00401	401182	52.0	0.02%	
	00401	401183	33.0	0.01%	
	00401	401184	106.0	0.04%	
	00401	401185	68.0	0.02%	
	00401	401186	98.0	0.04%	
	00401	401187	60.0	0.02%	
	00401	401188	28.0	0.01%	
	00401	401189	68.0	0.02%	
	00401	401190	70.0	0.03%	
	00401	401191	22.0	0.01%	
	00401	401192	94.0	0.03%	2.47%
	00402	402100	55.0	0.02%	
	00402	402101	120.0	0.04%	0.06%
	00403	403101	24.0	0.01%	
	00403	403102	20.0	0.01%	
	00403	403103	51.0	0.02%	
	00403	403104	54.0	0.02%	
	00403	403107	137.0	0.05%	
	00403	403108	92.0	0.03%	
	00403	403109	86.0	0.03%	
	00403	403110	73.0	0.03%	
	00403	403111	174.2	0.06%	
	00403	403112	149.8	0.05%	
	00403	403113	204.2	0.07%	
	00403	403114	54.0	0.02%	
	00403	403115	84.6	0.03%	
	00403	403116	80.8	0.03%	
	00403	403118	1.0	0.00%	0.46%
	00406	406100	1,719.0	0.62%	
	00406	406101	1,696.0	0.61%	1.23%
Arizona	00425	425100	8,690.1	3.14%	3.14%
Nevada	00450	450100	3,326.5	1.20%	1.20%
	00451	451100	4,291.2	1.55%	
	00451	451101	146.7	0.05%	1.60%
	00452	452100	580.5	0.21%	0.21%
	00453	453100	6,245.2	2.26%	
	00453	453101	3,557.9	1.29%	
	00453	453103	755.5	0.27%	
	00453	453104	585.0	0.21%	4.03%
Bio-Tech	00900	900100	296.8	0.11%	0.11%
			<u>276,674.2</u>	<u>100.00%</u>	<u>100.00%</u>

ERC COUNT 12/08  
 ALL UTILITIES, INC. COMPANIES

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<u>State</u>	<u>Company</u>	<u>Business Unit</u>	<u>ERC</u>	<u>% to Total RVP</u>	
Florida	00241	241100	2,093.2	1.77%	1.77% Tierra Verde
	00242	242100	130.7	0.11%	
	00242	242101	130.7	0.11%	0.22% Lake Placid
	00245	245100	7,545.9	6.36%	
	00245	245101	1,065.0	0.90%	7.26% Alafaya
	00246	246100	1,745.0	1.47%	1.47% Longwood
	00248	248100	1,247.0	1.05%	
	00248	248101	1,145.5	0.97%	2.02% Cypress Lakes
	00249	249100	1,602.6	1.35%	
	00249	249101	908.0	0.77%	2.12% Eagle Ridge
	00250	250100	3,355.0	2.83%	2.83% Mid-County
	00251	251100	66.0	0.06%	
	00251	251101	43.0	0.04%	
	00251	251102	3,065.1	2.59%	
	00251	251103	2,966.8	2.50%	
	00251	251106	5,684.5	4.79%	9.97% LUSI
	00252	252106	1,788.3	1.51%	
	00252	252107	162.0	0.14%	
	00252	252125	1,225.0	1.03%	
	00252	252126	1,023.0	0.86%	3.54% UIF - Pasco
	00252	252110	1,174.0	0.99%	
	00252	252111	1,160.5	0.98%	
	00252	252113	225.5	0.19%	
	00252	252114	61.0	0.05%	
	00252	252115	102.0	0.09%	
	00252	252116	77.0	0.06%	
	00252	252117	171.0	0.14%	
	00252	252118	345.0	0.29%	
	00252	252119	245.0	0.21%	
	00252	252121	224.5	0.19%	
	00252	252122	250.5	0.21%	3.40% UIF - Seminole
	00252	252123	260.5	0.22%	
	00252	252124	43.0	0.04%	0.26% UIF - Orange
	00252	252128	433.3	0.37%	0.37% UIF - Pinellas
	00252	252129	532.1	0.45%	
	00252	252130	78.8	0.07%	0.52% UIF - Marion
	00255	255100	11,797.7	9.95%	
	00255	255101	9,158.0	7.72%	
	00255	255102	4.0	0.00%	17.68% Sanlando
	00256	256100	1,083.9	0.91%	0.91% Sandalhaven
	00257	257100	242.0	0.20%	
	00257	257101	241.0	0.20%	0.41% Bayside

	00259	259100	781.1	0.66%	
	00259	259101	760.7	0.64%	1.30% Labrador
	00260	260100	1,465.0	1.24%	
	00260	260101	1,247.0	1.05%	2.29% Pennbrooke
	00262	262100	203.8	0.17%	
	00262	262101	171.0	0.14%	0.32% Sandy Creek
Louisiana	00356	356102	511.0	0.43%	
	00356	356103	493.0	0.42%	
	00356	356105	2,101.7	1.77%	
	00356	356106	2,069.9	1.75%	
	00356	356108	672.7	0.57%	
	00356	356109	661.8	0.56%	
	00356	356111	672.5	0.57%	
	00356	356112	668.5	0.56%	
	00356	356114	386.5	0.33%	
	00356	356115	363.0	0.31%	
	00356	356117	556.4	0.47%	
	00356	356118	534.6	0.45%	
	00356	356120	49.5	0.04%	
	00356	356121	47.8	0.04%	
	00356	356122	41.8	0.04%	
	00356	356124	161.0	0.14%	
	00356	356125	158.0	0.13%	
	00356	356127	105.0	0.09%	8.65% LWS
	00357	357101	4,575.8	3.86%	
	00357	357102	4,265.4	3.60%	
	00357	357104	940.8	0.79%	
	00357	357105	811.8	0.68%	8.94% UIL
Arizona	00425	425100	8,690.1	7.33%	7.33%
Nevada	00450	450100	3,326.5	2.81%	2.81%
	00451	451100	4,291.2	3.62%	
	00451	451101	146.7	0.12%	3.74%
	00452	452100	580.5	0.49%	0.49%
	00453	453100	6,245.2	5.27%	
	00453	453101	3,557.9	3.00%	
	00453	453103	755.5	0.64%	
	00453	453104	585.0	0.49%	9.40%
			<u>118,558.3</u>	<u>100.00%</u>	<u>100.00%</u>

ERC COUNT 12/08  
 FLORIDA AND SOUTH REGIONS

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State	Company	Business Unit	ERC	% to Total Florida/South			
Florida	00241	241100	2,093.2	2.32%	2.32%	Tierra Verde	
	00242	242100	130.7	0.14%			
	00242	242101	130.7	0.14%	0.29%	Lake Placid	
	00245	245100	7,545.9	8.35%			
	00245	245101	1,065.0	1.18%	9.53%	Alafaya	
	00246	246100	1,745.0	1.93%	1.93%	Longwood	
	00248	248100	1,247.0	1.38%			
	00248	248101	1,145.5	1.27%	2.65%	Cypress Lakes	
	00249	249100	1,602.6	1.77%			
	00249	249101	908.0	1.00%	2.78%	Eagle Ridge	
	00250	250100	3,355.0	3.71%	3.71%	Mid-County	
	00251	251100	66.0	0.07%			
	00251	251101	43.0	0.05%			
	00251	251102	3,065.1	3.39%			
	00251	251103	2,966.8	3.28%			
	00251	251106	5,684.5	6.29%	13.08%	LUSI	
	00252	252106	1,788.3	1.98%			
	00252	252107	162.0	0.18%			
	00252	252125	1,225.0	1.36%			
	00252	252126	1,023.0	1.13%	4.65%	UIF - Pasco	
	00252	252110	1,174.0	1.30%			
	00252	252111	1,160.5	1.28%			
	00252	252113	225.5	0.25%			
	00252	252114	61.0	0.07%			
	00252	252115	102.0	0.11%			
	00252	252116	77.0	0.09%			
	00252	252117	171.0	0.19%			
	00252	252118	345.0	0.38%			
	00252	252119	245.0	0.27%			
	00252	252121	224.5	0.25%			
	00252	252122	250.5	0.28%	4.47%	UIF - Seminole	
	00252	252123	260.5	0.29%			
	00252	252124	43.0	0.05%	0.34%	UIF - Orange	
	00252	252128	433.3	0.48%	0.48%	UIF - Pinellas	
	00252	252129	532.1	0.59%			
	00252	252130	78.8	0.09%	0.68%	UIF - Marion	
	00255	255100	11,797.7	13.05%			
	00255	255101	9,158.0	10.13%			
	00255	255102	4.0	0.00%	23.19%	Sanlando	
	00256	256100	1,083.9	1.20%	1.20%	Sandalhaven	
	00257	257100	242.0	0.27%			
	00257	257101	241.0	0.27%	0.53%	Bayside	
	00259	259100	781.1	0.86%			
	00259	259101	760.7	0.84%	1.71%	Labrador	
	00260	260100	1,465.0	1.62%			
	00260	260101	1,247.0	1.38%	3.00%	Pennbrooke	
	00262	262100	203.8	0.23%			
	00262	262101	171.0	0.19%	0.41%	Sandy Creek	
	Louisiana	00356	356102	511.0	0.57%		
		00356	356103	493.0	0.55%		
00356		356105	2,101.7	2.33%			
00356		356106	2,069.9	2.29%			
00356		356108	672.7	0.74%			
00356		356109	661.8	0.73%			
00356		356111	672.5	0.74%			
00356		356112	668.5	0.74%			
00356		356114	386.5	0.43%			
00356		356115	363.0	0.40%			
00356	356117	556.4	0.62%				
00356	356118	534.6	0.59%				

00356	356120	49.5	0.05%	
00356	356121	47.8	0.05%	
00356	356122	41.8	0.05%	
00356	356124	161.0	0.18%	
00356	356125	158.0	0.17%	
00356	356127	105.0	0.12%	11.35% LWS
00357	357101	4,575.8	5.06%	
00357	357102	4,265.4	4.72%	
00357	357104	940.8	1.04%	
00357	357105	811.8	0.90%	11.72% UTL
		<u>90,379.7</u>	<u>100.00%</u>	<u>100.00%</u>

State	Company	Business Un	ERC	% Total Florida	
Florida	00241	241100	2,093.2	3.01%	3.01% Tierra Verde
	00242	242100	130.7	0.19%	
	00242	242101	130.7	0.19%	0.38% Lake Placid
	00245	245100	7,545.9	10.85%	
	00245	245101	1,065.0	1.53%	12.38% Alafaya
	00246	246100	1,745.0	2.51%	2.51% Longwood
	00248	248100	1,247.0	1.79%	
	00248	248101	1,145.5	1.65%	3.44% Cypress Lakes
	00249	249100	1,602.6	2.30%	
	00249	249101	908.0	1.31%	3.61% Eagle Ridge
	00250	250100	3,355.0	4.83%	4.83% Mid-County
	00251	251100	66.0	0.09%	
	00251	251101	43.0	0.06%	
	00251	251102	3,065.1	4.41%	
	00251	251103	2,966.8	4.27%	
	00251	251106	5,684.5	8.18%	17.01% LUSI
	00252	252106	1,788.3	2.57%	
	00252	252107	162.0	0.23%	
	00252	252125	1,225.0	1.76%	
	00252	252126	1,023.0	1.47%	6.04% UIF - Pasco
	00252	252110	1,174.0	1.69%	
	00252	252111	1,160.5	1.67%	
	00252	252113	225.5	0.32%	
	00252	252114	61.0	0.09%	
	00252	252115	102.0	0.15%	
	00252	252116	77.0	0.11%	
	00252	252117	171.0	0.25%	
	00252	252118	345.0	0.50%	
	00252	252119	245.0	0.35%	
	00252	252121	224.5	0.32%	
	00252	252122	250.5	0.36%	5.80% UIF - Seminole
	00252	252123	260.5	0.37%	
	00252	252124	43.0	0.06%	0.44% UIF - Orange
	00252	252128	433.3	0.62%	0.62% UIF - Pinellas
	00252	252129	532.1	0.77%	
	00252	252130	78.8	0.11%	0.88% UIF - Marion
	00255	255100	11,797.7	16.97%	
	00255	255101	9,158.0	13.17%	
	00255	255102	4.0	0.01%	30.14% Sanlando
	00256	256100	1,083.9	1.56%	1.56% Sandalhaven
	00257	257100	242.0	0.35%	
	00257	257101	241.0	0.35%	0.69% Bayside
	00259	259100	781.1	1.12%	
	00259	259101	760.7	1.09%	2.22% Labrador
	00260	260100	1,465.0	2.11%	
	00260	260101	1,247.0	1.79%	3.90% Pennbrooke
	00262	262100	203.8	0.29%	
	00262	262101	171.0	0.25%	0.54% Sandy Creek
			<b>69,531.2</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Neal, William</u>		<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
241100	Tierra Verde		S	2,093.2	14.07%	14.07%
248100	Cypress Lakes		W	1,247.0	8.38%	
248101	Cypress Lakes		S	1,145.5	7.70%	16.09%
250100	Mid-County		S	3,355.0	22.56%	22.56%
Utilities, Inc. of Florida						
252106	Orangewood		W	1,788.3	12.02%	
252107	Orangewood		S	162.0	1.09%	
252125	Summertree		W	1,225.0	8.24%	
252126	Summertree		S	1,023.0	6.88%	
252128	Lake Tarpon		W	433.3	2.91%	31.14%
257100	Bayside		W	242.0	1.63%	
257101	Bayside		S	241.0	1.62%	3.25%
259100	Labrador		W	781.1	5.25%	
259101	Labrador		S	760.7	5.12%	10.37%
262100	Sandy Creek		W	203.8	1.37%	
262101	Sandy Creek		S	171.0	1.15%	2.52%
				<u>14,871.9</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Finehirsh, Jeffrey</u>		<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
241100	Tierra Verde		S	2,093.2	31.13%	31.13%
Utilities, Inc. of Florida						
252106	Orangewood		W	1,788.3	26.59%	
252107	Orangewood		S	162.0	2.41%	
252125	Summertree		W	1,225.0	18.22%	
252126	Summertree		S	1,023.0	15.21%	
252128	Lake Tarpon		W	433.3	6.44%	68.87%
				<u>6,724.8</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Stewart, Malcolm</u>		<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
242100	Lake Placid		W	130.7	3.39%	
242101	Lake Placid		S	130.7	3.39%	6.78%
249100	Eagle Ridge		S	1,602.6	41.56%	
249101	Eagle Ridge		S	908.0	23.55%	65.11%
256100	Sandalhaven		S	1,083.9	28.11%	28.11%
				<u>3,855.9</u>	<u>100.00%</u>	<u>100.00%</u>

**Chard, Ronald**

<b>System</b>			<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
242100	Lake Placid	W	130.7	0.80%	
242101	Lake Placid	S	130.7	0.80%	1.61%
248100	Cypress Lakes	W	1,247.0	7.67%	
248101	Cypress Lakes	S	1,145.5	7.04%	14.71%
249100	Eagle Ridge	S	1,602.6	9.86%	
249101	Eagle Ridge	S	908.0	5.58%	15.44%
250100	Mid-County	S	3,355.0	20.63%	20.63%
Utilities, Inc. of Florida					
252106	Orangewood	W	1,788.3	11.00%	
252107	Orangewood	S	162.0	1.00%	
252125	Summertree	W	1,225.0	7.53%	
252126	Summertree	S	1,023.0	6.29%	
252128	Lake Tarpon	W	433.3	2.66%	28.48%
256100	Sandalhaven	S	1,083.9	6.67%	6.67%
257100	Bayside	W	242.0	1.49%	
257101	Bayside	S	241.0	1.48%	2.97%
259100	Labrador	W	781.1	4.80%	
259101	Labrador	S	760.7	4.68%	9.48%
			<b>16,259.8</b>	<b>100.00%</b>	<b>100.00%</b>

**Wilson, Michael**

<b>System</b>			<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
242100	Lake Placid	W	130.7	0.79%	
242101	Lake Placid	S	130.7	0.79%	1.57%
248100	Cypress Lakes	W	1,247.0	7.50%	
248101	Cypress Lakes	S	1,145.5	6.89%	14.38%
249100	Eagle Ridge	S	1,602.6	9.63%	
249101	Eagle Ridge	S	908.0	5.46%	15.09%
250100	Mid-County	S	3,355.0	20.17%	20.17%
Utilities, Inc. of Florida					
252106	Orangewood	W	1,788.3	10.75%	
252107	Orangewood	S	162.0	0.97%	
252125	Summertree	W	1,225.0	7.36%	
252126	Summertree	S	1,023.0	6.15%	
252128	Lake Tarpon	W	433.3	2.60%	27.84%
256100	Sandalhaven	S	1,083.9	6.52%	6.52%
257100	Bayside	W	242.0	1.45%	
257101	Bayside	S	241.0	1.45%	2.90%
259100	Labrador	W	781.1	4.70%	
259101	Labrador	S	760.7	4.57%	9.27%
262100	Sandy Creek	W	203.8	1.23%	
262101	Sandy Creek	S	171.0	1.03%	2.25%
			<b>16,634.6</b>	<b>100.00%</b>	<b>100.00%</b>



<u>Worrell, David</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
241100	Tierra Verde	S	2,093.2	20.77%	20.77%
250100	Mid-County	S	3,355.0	33.28%	33.28%
		Utilities, Inc. of Florida			
252106	Orangewood	W	1,788.3	17.74%	
252107	Orangewood	S	162.0	1.61%	
252125	Summertree	W	1,225.0	12.15%	
252126	Summertree	S	1,023.0	10.15%	
252128	Lake Tarpon	W	433.3	4.30%	45.95%
			<b>10,079.8</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Anderson, Daniel</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
		Utilities, Inc. of Florida			
252129	Golden Hills	W	532.1	16.01%	
252130	Golden Hills	S	78.8	2.37%	18.38%
260100	Pennbrooke	W	1,465.0	44.09%	
260101	Pennbrooke	S	1,247.0	37.53%	81.62%
			<b>3,322.9</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Bailey, Alan</u> <u>Brown, Donna</u> <u>Finch, Allan</u> <u>Keys, Eugene</u> <u>Lorenzo, Alexander</u> <u>Swegheimer, James</u> <u>Tzareff, Paul</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
255100	Sanlando	W	11,797.7	56.29%	
255101	Sanlando	S	9,158.0	43.69%	
255102	Sanlando	R	4.0	0.02%	100.00%
			<b>20,959.7</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Blasco, Christopher</u> <u>Richardson, James</u> <u>Schwades, Charles</u> <u>Smith, Donald</u> <u>White, Donald</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
		LUSI			
251100	Four Lakes	W	66.0	0.44%	
251101	Lake Saunders	W	43.0	0.28%	
251102	South	W	3,065.1	20.23%	
251103	South	S	2,966.8	19.59%	
251106	North	W	5,684.5	37.53%	78.06%
		Utilities, Inc. of Florida			
252129	Golden Hills	W	532.1	3.51%	
252130	Golden Hills	S	78.8	0.52%	4.03%
260100	Pennbrooke	W	1,465.0	9.67%	
260101	Pennbrooke	S	1,247.0	8.23%	17.90%
			<b>15,148.3</b>	<b>100.00%</b>	<b>100.00%</b>

Callahan, Robert  
Cooper, Robert  
Ebert, Shawn  
Galarza, Richard  
Hollister, Jimmie  
Ebert, Harold  
Learned, Scott  
Marinelli, John  
Morrell, Matthew  
Pennington, Jonathan  
Pinder, Jeffrey  
Shue, Mickey  
Nicks, David

	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100	Alafaya	S	7,545.9	21.16%	
245101	Alafaya	R	1,065.0	2.99%	24.15%
246100	Longwood	S	1,745.0	4.89%	4.89%
	Utilities, Inc. of Florida				
252110	Weathersfield	W	1,174.0	3.29%	
252111	Weathersfield	S	1,160.5	3.25%	
252113	Oakland Shores	W	225.5	0.63%	
252114	Little Wekiva	W	61.0	0.17%	
252115	Park Ridge	W	102.0	0.29%	
252116	Phillips	W	77.0	0.22%	
252117	Crystal Lake	W	171.0	0.48%	
252118	Ravenna Park	W	345.0	0.97%	
252119	Ravenna Park	S	245.0	0.69%	
252121	Bear Lake Manor	W	224.5	0.63%	
252122	Jansen	W	250.5	0.70%	
252123	Crescent Heights	W	260.5	0.73%	
252124	Davis Shores	W	43.0	0.12%	12.17%
255100	Sanlando	W	11,797.7	33.09%	
255101	Sanlando	S	9,158.0	25.68%	
255102	Sanlando	R	4.0	0.01%	58.78%
			<u>35,655.1</u>	<u>100.00%</u>	<u>100.00%</u>

Cardinal, Anthony  
Habery, Stephen  
Schneider, Keith

	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
	Utilities, Inc. of Florida				
252106	Orangewood	W	1,788.3	38.61%	
252107	Orangewood	S	162.0	3.50%	
252125	Summertree	W	1,225.0	26.45%	
252126	Summertree	S	1,023.0	22.09%	
252128	Lake Tarpon	W	433.3	9.36%	100.00%
			<u>4,631.6</u>	<u>100.00%</u>	<u>100.00%</u>

**Carver, Nathaniel**

<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
245100	Alafaya	S	7,545.9	14.85%
245101	Alafaya	R	1,065.0	2.10%
16.95%				
246100	Longwood	S	1,745.0	3.43%
3.43%				
LUSI				
251100	Four Lakes	W	66.0	0.13%
251101	Lake Saunders	W	43.0	0.08%
251102	South	W	3,065.1	6.03%
251103	South	S	2,966.8	5.84%
251106	North	W	5,684.5	11.19%
23.28%				
Utilities, Inc. of Florida				
252110	Weathersfield	W	1,174.0	2.31%
252111	Weathersfield	S	1,160.5	2.28%
252113	Oakland Shores	W	225.5	0.44%
252114	Little Wekiva	W	61.0	0.12%
252115	Park Ridge	W	102.0	0.20%
252116	Phillips	W	77.0	0.15%
252117	Crystal Lake	W	171.0	0.34%
252118	Ravenna Park	W	345.0	0.68%
252119	Ravenna Park	S	245.0	0.48%
252121	Bear Lake Manor	W	224.5	0.44%
252122	Jansen	W	250.5	0.49%
252123	Crescent Heights	W	260.5	0.51%
252124	Davis Shores	W	43.0	0.08%
252129	Golden Hills	W	532.1	1.05%
252130	Golden Hills	S	78.8	0.16%
9.74%				
255100	Sanlando	W	11,797.7	23.22%
255101	Sanlando	S	9,158.0	18.03%
255102	Sanlando	R	4.0	0.01%
41.26%				
260100	Pennbrooke	W	1,465.0	2.88%
260101	Pennbrooke	S	1,247.0	2.45%
5.34%				
			<b>50,803.4</b>	<b>100.00%</b>
			<b>100.00%</b>	<b>100.00%</b>

**Coffee Jr. John**

<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
Utilities, Inc. of Florida				
252110	Weathersfield	W	1,174.0	4.64%
252111	Weathersfield	S	1,160.5	4.59%
252113	Oakland Shores	W	225.5	0.89%
252114	Little Wekiva	W	61.0	0.24%
252115	Park Ridge	W	102.0	0.40%
252116	Phillips	W	77.0	0.30%
252117	Crystal Lake	W	171.0	0.68%
252118	Ravenna Park	W	345.0	1.36%
252119	Ravenna Park	S	245.0	0.97%
252121	Bear Lake Manor	W	224.5	0.89%
252122	Jansen	W	250.5	0.99%
252123	Crescent Heights	W	260.5	1.03%
252124	Davis Shores	W	43.0	0.17%
17.15%				
255100	Sanlando	W	11,797.7	46.63%
255101	Sanlando	S	9,158.0	36.20%
255102	Sanlando	R	4.0	0.02%
82.85%				
			<b>25,299.2</b>	<b>100.00%</b>
			<b>100.00%</b>	<b>100.00%</b>

**Eubanks, Brian**

		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
LUSI					
251100	Four Lakes	W	66.0	0.44%	
251101	Lake Saunders	W	43.0	0.28%	
251102	South	W	3,065.1	20.23%	
251103	South	S	2,966.8	19.59%	
251106	North	W	5,684.5	37.53%	78.06%
Utilities, Inc. of Florida					
252129	Golden Hills	W	532.1	3.51%	
252130	Golden Hills	S	78.8	0.52%	4.03%
260100	Pennbrooke	W	1,465.0	9.67%	
260101	Pennbrooke	S	1,247.0	8.23%	17.90%
			<b>15,148.3</b>	<b>100.00%</b>	<b>100.00%</b>

**Gentilucci, Domenic**

		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100	Alafaya	S	7,545.9	16.87%	
245101	Alafaya	R	1,065.0	2.38%	19.26%
LUSI					
251100	Four Lakes	W	66.0	0.15%	
251101	Lake Saunders	W	43.0	0.10%	
251102	South	W	3,065.1	6.85%	
251103	South	S	2,966.8	6.63%	
251106	North	W	5,684.5	12.71%	26.44%
Utilities, Inc. of Florida					
252129	Golden Hills	W	532.1	1.19%	
252130	Golden Hills	S	78.8	0.18%	1.37%
255100	Sanlando	W	11,797.7	26.38%	
255101	Sanlando	S	9,158.0	20.48%	
255102	Sanlando	R	4.0	0.01%	46.87%
260100	Pennbrooke	W	1,465.0	3.28%	
260101	Pennbrooke	S	1,247.0	2.79%	6.06%
			<b>44,718.9</b>	<b>100.00%</b>	<b>100.00%</b>

**Gongre, Brian**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>		
245100	Alafaya	S	7,545.9	14.85%	
245101	Alafaya	R	1,065.0	2.10%	
16.95%					
246100	Longwood	S	1,745.0	3.43%	
3.43%					
LUSI					
251100	Four Lakes	W	66.0	0.13%	
251101	Lake Saunders	W	43.0	0.08%	
251102	South	W	3,065.1	6.03%	
251103	South	S	2,966.8	5.84%	
251106	North	W	5,684.5	11.19%	
23.28%					
Utilities, Inc. of Florida					
252110	Weathersfield	W	1,174.0	2.31%	
252111	Weathersfield	S	1,160.5	2.28%	
252113	Oakland Shores	W	225.5	0.44%	
252114	Little Wekiva	W	61.0	0.12%	
252115	Park Ridge	W	102.0	0.20%	
252116	Phillips	W	77.0	0.15%	
252117	Crystal Lake	W	171.0	0.34%	
252118	Ravenna Park	W	345.0	0.68%	
252119	Ravenna Park	S	245.0	0.48%	
252121	Bear Lake Manor	W	224.5	0.44%	
252122	Jansen	W	250.5	0.49%	
252123	Crescent Heights	W	260.5	0.51%	
252124	Davis Shores	W	43.0	0.08%	
252129	Golden Hills	W	532.1	1.05%	
252130	Golden Hills	S	78.8	0.16%	
9.74%					
255100	Sanlando	W	11,797.7	23.22%	
255101	Sanlando	S	9,158.0	18.03%	
255102	Sanlando	R	4.0	0.01%	
41.26%					
260100	Pennbrooke	W	1,465.0	2.88%	
260101	Pennbrooke	S	1,247.0	2.45%	
5.34%					
			50,803.4	100.00%	100.00%

**Hogue, Raymond**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>		
245100	Alafaya	S	7,545.9	25.52%	
245101	Alafaya	R	1,065.0	3.60%	
29.12%					
255100	Sanlando	W	11,797.7	39.90%	
255101	Sanlando	S	9,158.0	30.97%	
255102	Sanlando	R	4.0	0.01%	
70.88%					
			29,570.6	100.00%	100.00%

**McPhee, Allison**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>		
260100	Pennbrooke	W	1,465.0	54.02%	
260101	Pennbrooke	S	1,247.0	45.98%	
100.00%					
			2,712.0	100.00%	100.00%

<u>Overton, Michael</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245101	Alafaya	R	1,065.0	4.51%	4.51%
LUSI					
251100	Four Lakes	W	66.0	0.28%	
251101	Lake Saunders	W	43.0	0.18%	
251106	North	W	5,684.5	24.10%	24.56%
Utilities, Inc. of Florida					
252110	Weathersfield	W	1,174.0	4.98%	
252113	Oakland Shores	W	225.5	0.96%	
252114	Little Wekiva	W	61.0	0.26%	
252115	Park Ridge	W	102.0	0.43%	
252116	Phillips	W	77.0	0.33%	
252117	Crystal Lake	W	171.0	0.72%	
252118	Ravenna Park	W	345.0	1.46%	
252121	Bear Lake Manor	W	224.5	0.95%	
252122	Jansen	W	250.5	1.06%	
252123	Crescent Heights	W	260.5	1.10%	
252124	Davis Shores	W	43.0	0.18%	
252129	Golden Hills	W	532.1	2.26%	14.69%
255100	Sanlando	W	11,797.7	50.01%	
255102	Sanlando	R	4.0	0.02%	50.03%
260100	Pennbrooke	W	1,465.0	6.21%	6.21%
			<b>23,591.3</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Parrish, Raymond</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
LUSI					
251100	Four Lakes	W	66.0	0.45%	
251101	Lake Saunders	W	43.0	0.30%	
251102	South	W	3,065.1	21.08%	
251103	South	S	2,966.8	20.41%	
251106	North	W	5,684.5	39.10%	81.34%
260100	Pennbrooke	W	1,465.0	10.08%	
260101	Pennbrooke	S	1,247.0	8.58%	18.66%
			<b>14,537.4</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Phillips, Christopher</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100	Alafaya	S	7,545.9	56.78%	
245101	Alafaya	R	1,065.0	8.01%	64.79%
246100	Longwood	S	1,745.0	13.13%	13.13%
Utilities, Inc. of Florida					
252110	Weathersfield	W	1,174.0	8.83%	
252113	Oakland Shores	W	225.5	1.70%	
252114	Little Wekiva	W	61.0	0.46%	
252115	Park Ridge	W	102.0	0.77%	
252116	Phillips	W	77.0	0.58%	
252117	Crystal Lake	W	171.0	1.29%	
252118	Ravenna Park	W	345.0	2.60%	
252121	Bear Lake Manor	W	224.5	1.69%	
252122	Jansen	W	250.5	1.88%	
252123	Crescent Heights	W	260.5	1.96%	
252124	Davis Shores	W	43.0	0.32%	22.08%
			<b>13,289.9</b>	<b>100.00%</b>	<b>100.00%</b>

<u>Remigio, Robert</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
255100	Sanlando	W	11,797.7	99.97%	
255102	Sanlando	R	4.0	0.03%	100.00%
			<b>11,801.7</b>	<b>100.00%</b>	<b>100.00%</b>

**Sillitoe, Terry**

		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
		Utilities, Inc. of Florida				
252110	Weathersfield	W		1,174.0	8.14%	
252113	Oakland Shores	W		225.5	1.56%	
252114	Little Wekiva	W		61.0	0.42%	
252115	Park Ridge	W		102.0	0.71%	
252116	Phillips	W		77.0	0.53%	
252117	Crystal Lake	W		171.0	1.19%	
252118	Ravenna Park	W		345.0	2.39%	
252121	Bear Lake Manor	W		224.5	1.56%	
252122	Jansen	W		250.5	1.74%	18.23%
255100	Sanlando	W		11,797.7	81.77%	81.77%
				<b>14,428.2</b>	<b>100.00%</b>	<b>100.00%</b>

**Vanmeter Jr, Nathan**

		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
246100	Longwood	S		1,745.0	100.00%	100.00%
				<b>1,745.0</b>	<b>100.00%</b>	<b>100.00%</b>

**Weirzbicki, Anthony**

		<b>System</b>		<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
242100	Lake Placid	W		130.7	0.79%	
242101	Lake Placid	S		130.7	0.79%	1.57%
248100	Cypress Lakes	W		1,247.0	7.50%	
248101	Cypress Lakes	S		1,145.5	6.89%	14.38%
249100	Eagle Ridge	S		1,602.6	9.63%	
249101	Eagle Ridge	S		908.0	5.46%	15.09%
250100	Mid-County	S		3,355.0	20.17%	20.17%
		Utilities, Inc. of Florida				
252106	Orangewood	W		1,788.3	10.75%	
252107	Orangewood	S		162.0	0.97%	
252125	Summertree	W		1,225.0	7.36%	
252126	Summertree	S		1,023.0	6.15%	
252128	Lake Tarpon	W		433.3	2.60%	27.84%
256100	Sandalhaven	S		1,083.9	6.52%	6.52%
257100	Bayside	W		242.0	1.45%	
257101	Bayside	S		241.0	1.45%	2.90%
259100	Labrador	W		781.1	4.70%	
259101	Labrador	S		760.7	4.57%	9.27%
262100	Sandy Creek	W		203.8	1.23%	
262101	Sandy Creek	S		171.0	1.03%	2.25%
				<b>16,634.6</b>	<b>100.00%</b>	<b>100.00%</b>

Salary workpaper filed with application



2008 TY FLORIDA RATE CASES  
SALARY ADJUSTMENT SUMMARY

	Utilities, Inc. of Florida - Marion County	Utilities, Inc. of Florida - Orange County	Utilities, Inc. of Florida - Pasco County	Utilities, Inc. of Florida - Pinellas County	Utilities, Inc. of Florida - Seminole County
<b>Operations (601/701):</b>					
From w/p a	\$25,347	\$8,049	\$246,018	\$25,391	\$113,023
Per books	16,322	15,145	186,264	24,931	146,791
Adjustment	\$9,025	(\$7,096)	\$59,754	\$460	(\$33,768)
W	\$7,861	(\$7,096)	\$4,888	\$460	(\$22,099)
WW	\$1,164		\$16,866		(\$11,760)
<b>Office (601/701):</b>					
From w/p a	\$12,070	\$5,569	\$77,030	\$7,950	\$74,052
Per books	10,735	6,427	50,169	16,448	80,151
Adjustment	\$1,335	(\$859)	\$26,861	(\$8,498)	(\$6,099)
W	\$1,335	(\$859)	\$19,279	(\$8,498)	(\$3,975)
WW	\$172		\$7,582		(\$2,124)
<b>Officers (603/703):</b>					
From w/p a	\$3,015	\$1,498	\$20,717	\$2,138	\$19,917
Per books	6,084	3,146	42,319	7,565	41,458
Adjustment	(\$3,070)	(\$1,648)	(\$21,601)	(\$5,427)	(\$21,542)
W	(\$2,674)	(\$1,648)	(\$15,504)	(\$5,427)	(\$14,040)
WW	(\$396)		(\$6,097)		(\$7,502)
<b>Captive Adjustment (601/701):</b>					
From w/p c	(\$13,415)	(\$1,137)	(\$42,139)	(\$5,200)	(\$32,478)
Per books	(9,511)	(2,143)	(33,212)	(5,332)	(44,218)
Adjustment	(\$3,904)	\$1,006	(\$8,928)	\$132	\$11,740
W	(\$3,400)	\$1,006	(\$6,408)	\$132	\$7,652
WW	(\$504)		(\$2,520)		\$4,088
<b>Payroll Taxes (408.12):</b>					
From w/p a	\$3,194	\$1,142	\$27,157	\$2,803	\$16,190
Per books	3,645	1,879	25,335	4,558	24,821
Adjustment	(\$451)	(\$738)	\$1,822	(\$1,755)	(\$8,632)
W	(\$393)	(\$738)	\$1,308	(\$1,755)	(\$5,626)
WW	(\$58)		\$514		(\$3,006)
<b>Benefits (604/704):</b>					
From w/p a	\$8,829	\$3,235	\$76,484	\$7,894	\$44,428
Per books	11,071	5,708	76,936	13,616	75,339
Adjustment	(\$2,241)	(\$2,473)	(\$452)	(\$5,723)	(\$30,910)
W	(\$1,952)	(\$2,473)	(\$324)	(\$5,723)	(\$20,146)
WW	(\$289)		(\$127)		(\$10,764)
<b>Vehicles (341.5/391.7)</b>					
From w/p b and b-1	\$11,732	\$8,028	\$126,377	\$13,043	\$80,673
Per books					
Adjustment	\$11,732	\$8,028	\$126,377	\$13,043	\$80,673
W	\$10,219	\$8,028	\$90,706	\$13,043	\$52,579
WW	\$1,513		\$35,671		\$28,094
<b>Vehicle A/D (108.1)</b>					
From w/p b and b-1	(\$4,729)	(\$2,993)	(\$52,711)	(\$6,208)	(\$34,538)
Per books					
Adjustment	(\$4,729)	(\$2,993)	(\$52,711)	(\$6,208)	(\$34,538)
W	(\$4,119)	(\$2,993)	(\$37,833)	(\$6,208)	(\$22,510)
WW	(\$610)		(\$14,878)		(\$12,027)
<b>Vehicle Depreciation Expense (341.5/391.7)</b>					
From w/p a and b-1	\$1,732	\$801	\$19,505	\$2,013	\$11,831
Per books	1,928	977	13,242	2,318	12,975
Adjustment	(\$196)	(\$176)	\$6,263	(\$305)	(\$1,143)
W	(\$171)	(\$176)	\$4,495	(\$305)	(\$745)
WW	(\$25)		\$1,768		(\$398)
<b>Vehicle Transportation Expense (650/750)</b>					

FL rate cases salary  
adjustment -  
2009 (8)

**2008 TY FLORIDA RATE CASES  
SALARY ADJUSTMENT SUMMARY**

	<u>Utilities, Inc. of Florida - Marion County</u>	<u>Utilities, Inc. of Florida - Orange County</u>	<u>Utilities, Inc. of Florida - Pasco County</u>	<u>Utilities, Inc. of Florida - Pinellas County</u>	<u>Utilities, Inc. of Florida - Seminole County</u>
From w/p b-2	\$3,515	\$1,383	\$32,389	\$3,343	\$17,469
Per books	4,755	2,080	31,310	5,076	27,635
Adjustment	(\$1,240)	(\$697)	\$1,078	(\$1,733)	(\$10,166)
W	(\$1,080)	(\$697)	\$774	(\$1,733)	(\$6,626)
WW	(\$160)		\$304		(\$3,540)

Confidential. - See data disc for unredacted file.

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2008 TY FL RATE CASES  
SALARY ADJUSTMENT

Totals	Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.4% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	
	Alday, James	Operator																			
	Anderson, Daniel	Operator																			
	Austin Jr, Arthur	Field Technician																			
	Bailey, Alan	Operator																			
	Bishop, Alvin	Operator																			
	Blaiss, Christopher	Meter Reader																			
	Borstein, David	Operator																			
	Boungier, John	Business Manager																			
	Brown, Donna	Meter Reader																			
	Brown, Robert	Operator																			
	Callahan, Robert	Operator																			
	Carlson, Anthony	Operator																			
	Carver, Nathaniel	Project Manager																			
	Chard, Ronald	Cross Connection Specialist																			
	Carter, Bill	Area Manager																			
	Coffee, Jr, John	Operator																			
	Cook, James	Lead Operator																			
	Crocker, Ronald	Operator																			
	Cooper, Robert	Operator																			
	Devere, Joe	Lead Operator																			
	Dodd, Donald	Lead Operator																			
	Ducham, Rick	Regional Vice President																			
	Ebert, Shawn	Field Technician																			
	Estev, James	Operator																			
	Eshbach, Brian	Operator																			
	Finch, Allan	Operator																			
	Finch, Jeffrey	Lead Operator																			
	Flynn, Patrick	Regional Director																			
	Franklin, Kennedy	Field Technician																			
	Fitzell, Cody	Operator																			
	Galarza, Richard	Field Technician																			
	Garcia Jr, Jesus	Operator																			
	Gentilucci, Dominic	Area Manager																			
	Godwin, Patrick	Lead Operator																			
	Gomez, Bryan	Regional Manager																			
	Gonzell, Scotty	Project Manager																			
	Granger Jr, Leroy	Field Technician (PT)																			
	Habery, Stephen	Lead Operator																			
	Hamilton, Don	Operator																			
	Hampton, Jerome	Operator																			
	Hawes, Scotty	Safety Manager																			
	Hogan, Raymond	Operator																			
	Hollister, Jimmie	Field Technician																			
	Holzapfel, Roger	Lead Operator																			
	Keys, Thomas	Lead Operator																			
	Kishin, Joseph	Lead Operator																			
	Leard, Mark	Field Technician																			
	Leeson, Scott	Field Technician																			
	Lozano, Alexander	Operator																			
	Martinez, John	Field Supervisor																			
	McPhie, Bruce	Lead Operator																			
	Morrell, Matthew	Field Technician																			
	Neal, William	Area Manager																			
	Overton, Michael	Field Technician																			
	Parrish, Raymond	Operator																			
	Pennington, Jonathan	Field Technician																			
	Ploutz, Steve	Operator																			
	Phillips, Christopher	Operator																			
	Finley, Jeffrey	Field Supervisor																			
	Powell, Trevor	Operator																			
	Raines, Craig	Lead Operator																			
	Reagan, Roberto	Meter Reader																			
	Richardson, James	Operator																			
	Schaefer, Keith	Operator																			
	Scheitz, Kevin	Field Technician																			
	Schwada, Charles	Area Manager																			
	Shoffstall, David	Lead Operator																			
	Shook, Mickey	Field Technician																			
	Sillcox, Kathy	Area Manager																			
	Sillcox, Terry	Operator (PT)																			
	Smith, Donald	Field Technician																			
	Stefano, Barry	Operator																			
	Stewart, Malcolm	Area Manager																			
	Sudol, Corey	Lead Operator																			
	Sveghinier, James	Operator																			
	Szczepkowski, Stephen	Operator																			
	Trent, David	Field Technician																			
	Tjebkoff, Eyal	Field Technician																			
	Vannatter Jr, Nathan	Lead Operator																			
	Wakefield, Roland	Lead Operator																			
	Walker, Cedric	Field Technician																			
	White, Ronald	Field Supervisor																			
	Wierzbicki, Anthony	Project Manager																			
	Williams, Elan	Operator																			
	Wilson, Michael	Regional Manager																			
	Woodside, Michael	Operator (PT)																			
	Worrell, David	Operator																			
	Wright, Jason	Operator																			
	Wright, Thomas	Field Technician																			
	Abbott, Lorenna	Office Clerk (1)																			
	Breunert, Kimberly	Customer Service Representative (1)																			
	Ceballos, Isabel	Customer Service Representative (1)																			
	Chanler, Matthew	Accounts Receivable Clerk (1)																			
	Christian, Elise	Customer Service Representative (1)																			

2008 TY FL RATE CASES  
SALARY ADJUSTMENT

Totals	Name	Position
	Dipaquale, Susan	Staff Assistant (1)
	Hanks, Peggy	Office Clerk (1)
	Mayenki, Lorie	Customer Service Representative (1)
	Loeffel, Lesae	Customer Service Representative (1)
	Neel, Sandra	Office Clerk (1)
	Pacifico, Reginald	Accounts Receivable Clerk (1)
	Rapoti, Ann	Office Clerk (1)
	Saick, Karen	Office Manager (1)
	Sullivan, Jacqueline	Customer Service Representative (1)
	Trivinger, Ferreliya	Accounts Payable Clerk (1)
	Amoux, Diane	Payroll Support
	Barrett, Jason	Regulatory Accountant
	Bell, William	Operations Director
	Bloquist, Laura	Human Resources Generalist
	Caasdon Jr, Jimmy	IT Manager
	Chang, Tac	Accounts Payable Clerk (PT)
	Chesney, Byronnaileen	Regulatory Accountant
	Cozida, Agnes	Administrative Assistant
	Cicciardi, Daniel	Regulatory Accountant *
	Cossett, Lisa	Chief Operations Officer
	Coughlin, Erin	Fixed Assets Accountant
	Duan, Brian	IT Specialist
	Dave, Hardik	IT Specialist
	Di Marco, Michelle	Senior Accountant
	Dryjanski, Michael	Regulatory Accounting Manager
	Dulanto, Carlos	Fixed Assets Accountant
	Federico, Antoinette	Accounts Payable Manager
	Friedman, Arvelian	Account Manager
	Georgiev, Liza	Regulatory Manager
	Gomez, Samuel	Data Entry Clerk
	Greiner, Deborah	Bill Clerk
	Hartill, Janice	Accounts Payable Clerk
	Haynes Jr, John	Director of Finance
	Hoykins, John Robert	Manager of Human Resources
	Hoy, John	Chief Regulatory Officer
	Jacczyk, James	Chief Financial Officer
	Kersey, Justin	Accountant
	Kim, Christine	Accounting Manager
	Kingler, Adrienne	Customer Service Representative Manager
	Kingman, Stacy	Executive Assistant
	Lingeman, Samuel	Financial Analyst
	Labrotzki, Steven	Chief Financial Officer
	Laprinco, Nancy	Account Manager
	Laprinco, Phyllis	Account Manager
	Martinson, Stobodan	Accountant
	Marzoni, Michelle	Administrative Clerk (PT)
	Matthews, Mary Ellen	Billing Specialist
	McCrain, Pamela	Data Specialist
	McLean, Pamela	Payroll Support
	Makta, Divyani	Regulatory Accountant
	Miranda, Margarita	Account Manager
	Mosney, Christopher	Billing Analyst
	Neyzelman, Danyly	Senior Regulatory Accountant
	Oster, Tom	IT Manager
	Panos, Nicholas	IT Specialist
	Pauke, Nancy	Receptionist
	Penna, Victoria	Senior Accountant
	Perick, Erin	Senior Regulatory Accountant *
	Rose, Kasha	Safety Coordinator
	Schober, William	Tax Accountant
	Schiago, Mirra	Mail Clerk
	Schumacher, Lawrence	President
	Seriff III, George	Project Manager
	Shah, Karthikeyan	Fixed Assets Accountant
	Shank, Brian	Regulatory Accountant
	Simmons, Rodney	Office Specialist
	Sanatry Jr, Thomas	Systems Specialist
	Sowell, George	Accounting Manager
	Stone, Leslie	Executive Assistant
	Stover, John	General Counsel
	Suddarth, Donald	Business Director
	Vabic, Lawanda	Administrative Clerk
	Wendt, Kirsten	Regulatory Accounting Manager *
	Williams III, John	Director of Governmental Affairs
	Yap Jr, Lowell	Regulatory Accountant
	Yount, Dacin	Director of Strategic Planning
	Zavilla, Annette	Account Manager

Current Salary	2009 Overage	Total	Salary 3.25% Increase (September 08)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma IBCA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Training	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
[REDACTED]																	

Hittman, Inc. of Florida - Marion		
Name	Position	Exemption
Alday, James	Operator	
Anderson, Daniel	Operator	
Anatia Jr, Arthur	Field Technician	
Bailey, Alan	Operator	
Bishop, Nivia	Operator	
Blaico, Christopher	Meter Reader	
Boersma, David	Operator	
Boungers, John	Business Manager	
Brown, Dennis	Meter Reader	
Burns, Robert	Operator	
Calabara, Robert	Operator	
Cardinal, Anthony	Operator	
Carver, Nathaniel	Project Manager	

2008 FY PL RATE CASES  
SALARY ADJUSTMENT

1 of 2

Total	Name	Position	Current Salary	2009 Question	Total	Salary 3.14% Increase (September 09)	Total 2009 Salary 3.14% Increase (April 10)	Total Pay From Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
	Chard, Ronald	Cross Connection Specialist																	
	Comes, Bill	Area Manager																	
	Coffey, Jr. John	Operator																	
	Coak, James	Lead Operator																	
	Cooper, Ronald	Operator																	
	Cooper, Robert	Operator																	
	Devens, Joe	Lead Operator																	
	Dodd, Donald	Lead Operator																	
	Durban, Rick	Regional Vice President																	
	Ebert, Shawn	Field Technician																	
	Etkov, James	Operator																	
	Eubanks, Brian	Operator																	
	Fisack, Allan	Operator																	
	Fischer, Jeffrey	Lead Operator																	
	Flynn, Patrick	Regional Director																	
	Franklin, Kennedy	Field Technician																	
	Fitzell, Cody	Operator																	
	Galera, Richard	Field Technician																	
	Garcia Jr, James	Operator																	
	Gambucci, Dominic	Area Manager																	
	Goodwin, Patrick	Lead Operator																	
	Grogan, Bryan	Regional Manager																	
	Gonzalez, Scott	Project Manager																	
	Granger Jr, Leroy	Field Technician (PT)																	
	Haber, Stephen	Lead Operator																	
	Hankins, Dow	Operator																	
	Hampson, Jerome	Operator																	
	Hawn, Scotty	Safety Manager																	
	Hogue, Raymond	Operator																	
	Hoffner, James	Field Technician																	
	Holsapple, Roger	Lead Operator																	
	Key, Thomas	Lead Operator																	
	Klein, Joseph	Lead Operator																	
	Leard, Mark	Field Technician																	
	Learned, Scott	Field Technician																	
	Lorenzo, Alexander	Operator																	
	Marshall, John	Field Supervisor																	
	McPhee, Allan	Lead Operator																	
	Morrell, Matthew	Field Technician																	
	Neal, William	Area Manager																	
	Overson, Michael	Field Technician																	
	Parish, Raymond	Operator																	
	Pennington, Jonathan	Field Technician																	
	Pfister, Steve	Operator																	
	Phillips, Christopher	Operator																	
	Pittler, Jeffrey	Field Supervisor																	
	Powell, Trevor	Operator																	
	Raines, Craig	Lead Operator																	
	Rennigo, Roberto	Meter Reader																	
	Richardson, James	Operator																	
	Schneider, Keith	Operator																	
	Schwartz, Kevin	Field Technician																	
	Schwedes, Charles	Area Manager																	
	Shaffner, David	Lead Operator																	
	Shaw, Mickey	Field Technician																	
	Silfice, Kathy	Area Manager																	
	Sullivan, Terry	Operator (PT)																	
	Sunk, Donald	Field Technician																	
	Stefano, Barry	Operator																	
	Stewart, Malcolm	Area Manager																	
	Sokal, Corey	Lead Operator																	
	Svegetevic, James	Operator																	
	Szczepiowski, Stephen	Operator																	
	Tank, David	Field Technician																	
	Tzareff, Paul	Field Technician																	
	Vannatter Jr, Nathan	Lead Operator																	
	Wakefield, Richard	Lead Operator																	
	Walden, Eddie	Field Technician																	
	White, Ronald	Field Supervisor																	
	Wierzbicki, Anthony	Project Manager																	
	Williams, Eliza	Operator																	
	Wilson, Michael	Regional Manager																	
	Woodside, Michael	Operator (PT)																	
	Worell, David	Operator																	
	Wright, Jason	Operator																	
	Wright, Thomas	Field Technician																	
	Abbott, Loretta	Office Clerk (1)																	
	Bennett, Kimberly	Customer Service Representative (1)																	
	Ceballos, Isabel	Customer Service Representative (1)																	
	Chandler, Matthew	Accounts Receivable Clerk (1)																	
	Christian, Elise	Customer Service Representative (1)																	
	Dipaolait, Susan	Staff Assistant (1)																	
	Hanka, Peggy	Office Clerk (1)																	
	Mayraki, Lorie	Customer Service Representative (1)																	
	Luxford, Louise	Customer Service Representative (1)																	
	Noel, Sandra	Office Clerk (1)																	
	Paterson, Rheynald	Accounts Receivable Clerk (1)																	
	Raposo, Ann	Office Clerk (1)																	
	Saas, Karen	Office Manager (1)																	
	Silfice, Jacqueline	Customer Service Representative (1)																	
	Trivinger, Fethlyis	Accounts Payable Clerk (1)																	
	Armas, Diane	Payroll Support																	
	Burnett, James	Regulatory Accountant																	
	Bell, William	Operations Director																	
	Blouquist, Laura	Human Resources Generalist																	

2006 TY FL RATE CASES  
SALARY ADJUSTMENT

Total	Name	Position	Current Salary	2009 Contract	Total	Salary 2/25/09 Increase (September 07)	Total 2009 Salary 2/25/09 (April 07)	Total (No Extra Salary)	No Extra FICA	No Extra RUTA	No Extra SUTA	No Extra Pension	No Extra 401K	No Extra Health Insurance and Benefits	Vehicle Number	Disposition Date	Vehicle Price	Vehicle Acquisition	Disposition	Vehicle Disposition Expense
	Casadeo Jr, Jimmy	IT Manager																		
	Chang, Tai	Accounts Payable Clerk (PT)																		
	Chesney, Elyseleen	Regulatory Accountant																		
	Sverida, Agnes	Administrative Assistant																		
	Cinkierski, Daniel	Regulatory Accountant *																		
	Cowett, Lisa	Chief Operations Officer																		
	Coughlin, Eric	Fixed Assets Accountant																		
	Dunn, Brian	IT Specialist																		
	Deve, Hardik	IT Specialist																		
	Di Marco, Michelle	Senior Accountant																		
	Dryanitz, Michael	Regulatory Accounting Manager																		
	Dufano, Carlos	Fixed Assets Accountant																		
	Federman, Antonette	Accounts Payable Manager																		
	Fredman, Avritan	Account Manager																		
	Georgiev, Lena	Regulatory Manager																		
	Gomez, Samuel	Data Entry Clerk																		
	Orzain, Deborah	Bill Clerk																		
	Harrell, Janice	Accounts Payable Clerk																		
	Haynes Jr, John	Director of Finance																		
	Hopkins, John Robert	Manager of Human Resources																		
	Hoy, John	Chief Regulatory Officer																		
	Jepczyk, James	Chief Financial Officer																		
	Keray, Justin	Accountant																		
	Kim, Christine	Accounting Manager																		
	Krueger, Adrienne	Customer Service Representative Manager																		
	Krugman, Stacy	Executive Assistant																		
	Langness, Samuel	Financial Analyst																		
	Lubomirski, Steven	Chief Financial Officer																		
	Luppian, Nancy	Account Manager																		
	Luppian, Phyllis	Account Manager																		
	Martinez, Shabodan	Accountant																		
	Mason, Michelle	Administrative Clerk (PT)																		
	Matthews, Mary Ellen	Billing Specialist																		
	McGrin, Pamela	Data Specialist																		
	McLean, Pamela	Payroll Support																		
	Mohr, Thomas	Regulatory Accountant																		
	Miranda, Margarita	Account Manager																		
	Mosney, Christopher	Billing Analyst																		
	Neyelmann, Dmitry	Senior Regulatory Accountant																		
	Ocker, Tom	IT Manager																		
	Panun, Nicholas	IT Specialist																		
	Park, Nancy	Receptionist																		
	Pietras, Victoria	Senior Accountant																		
	Pivick, Erin	Senior Regulatory Accountant *																		
	Rose, Kenneth	Safety Coordinator																		
	Schwarz, William	Tax Accountant																		
	Schroep, Micron	Mail Clerk																		
	Schumacher, Lawrence	President																		
	Serrill III, George	Project Manager																		
	Shah, Kirilandsir	Fixed Assets Accountant																		
	Shaw, Brian	Regulatory Accountant																		
	Simmons, Rodney	Office Specialist																		
	Sammy Jr, Thomas	Systems Specialist																		
	Sowell, George	Accounting Manager																		
	Stane, Leslie	Executive Assistant																		
	Stover, John	General Counsel																		
	Suddarth, Donald	Business Director																		
	Valde, Lawrence	Administrative Clerk																		
	Woods, Kirsten	Regulatory Accounting Manager *																		
	Williams III, John	Director of Governmental Affairs																		
	Yap Jr, Lowell	Regulatory Accountant																		
	Yount, Dennis	Director of Strategic Planning																		
	Zavilla, Annette	Account Manager																		

Utilities, Inc. of Florida - Oranges

Name	Position
Alday, James	Operator
Anderson, Daniel	Operator
Ansara Jr, Arthur	Field Technician
Bailey, Alan	Operator
Bishop, Alvin	Operator
Bischo, Christopher	Meter Reader
Boerema, David	Operator
Bonagura, John	Business Manager
Brown, Duane	Meter Reader
Bucos, Robert	Operator
Callahan, Robert	Operator
Carls, Anthony	Operator
Carver, Nathaniel	Project Manager
Chad, Ronald	Cross Connection Specialist
Coates, Bill	Area Manager
Coffey Jr, John	Operator
Cook, James	Lead Operator
Cooler, Ronald	Operator
Cooper, Robert	Operator
Devers, Joe	Lead Operator
Dodd, Donald	Lead Operator
Darshan, Rick	Regional Vice President
Shert, Shawn	Field Technician
Eskew, James	Operator
Ettebats, Brian	Operator
Fisch, Alan	Operator
Frankish, Jeffrey	Lead Operator

2008 FY PL RATE CASES  
SALARY ADJUSTMENT

Name	Position
Flynn, Patrick	Regional Director
Franklin, Kenneth	Field Technician
Fitzell, Cody	Operator
Galera, Richard	Field Technician
Garza Jr, Ismael	Operator
Geislar, Douglas	Area Manager
Goodwin, Patrick	Lead Operator
George, Bryan	Regional Manager
Goodell, Scott	Project Manager
Geisinger Jr, Leroy	Field Technician (PT)
Habery, Stephen	Lead Operator
Hambrook, Don	Operator
Hampton, Jerome	Operator
Hart, Scotty	Safety Manager
Hogson, Raymond	Operator
Hullinger, James	Field Technician
Holappa, Roger	Lead Operator
Keys, Thomas	Lead Operator
Kirkus, Joseph	Lead Operator
Lewis, Mark	Field Technician
Leisner, Scott	Field Technician
Lorenzo, Alexander	Operator
Mantell, John	Field Supervisor
McPhee, Allan	Lead Operator
Morrell, Matthew	Field Technician
Neal, William	Area Manager
Overton, Michael	Field Technician
Parrish, Raymond	Operator
Pennington, Jonathan	Field Technician
Ploetz, Steve	Operator
Phillips, Christopher	Operator
Pinder, Jeffrey	Field Supervisor
Powell, Trevor	Operator
Raines, Craig	Lead Operator
Ramirez, Roberto	Motor Rider
Richardson, James	Operator
Schneider, Keith	Operator
Schuck, Kevin	Field Technician
Schwaben, Charles	Area Manager
Shoffstall, David	Lead Operator
Shue, Mackey	Field Technician
Silliman, Kirby	Area Manager
Silstone, Terry	Operator (PT)
Smith, Donald	Field Technician
Stefanon, Barry	Operator
Stewart, Malcolm	Area Manager
Stokol, Corey	Lead Operator
Sweghizer, James	Operator
Szuzeghowski, Stephen	Operator
Tanz, David	Field Technician
Tawell, Paul	Field Technician
Vanmeter Jr, Nathan	Lead Operator
Wakefield, Roland	Lead Operator
Watkins, Leslie	Field Technician
White, Ronald	Field Supervisor
Wierzbicki, Anthony	Project Manager
Williams, Eliza	Operator
Wilson, Michael	Regional Manager
Woodside, Michael	Operator (PT)
Worrell, David	Operator
Wright, Jason	Operator
Wright, Thomas	Field Technician
Albott, Lorena	Office Clerk (1)
Benson, Kimberly	Customer Service Representative (1)
Ceballos, Isabel	Customer Service Representative (1)
Chandler, Matthew	Accounts Receivable Clerk (1)
Carlson, Elise	Customer Service Representative (1)
Dipasquale, Susan	Staff Assistant (1)
Harka, Peggy	Office Clerk (1)
Mayacki, Lorie	Customer Service Representative (1)
Louffis, Jeanne	Customer Service Representative (1)
Neel, Sandra	Office Clerk (1)
Patrick, Rheginald	Accounts Receivable Clerk (1)
Raposo, Ann	Office Clerk (1)
Sale, Karen	Office Manager (1)
Sillcox, Jacqueline	Customer Service Representative (1)
Tovinger, Rosalyn	Accounts Payable Clerk (1)
Annex, Diane	Payroll Support
Bayart, Jason	Regulatory Accountant
Dell, William	Operations Director
Blossquist, Laura	Human Resources Generalist
Casador Jr, Jimmy	IT Manager
Chang, Tae	Accounts Payable Clerk (PT)
Cheney, Evertalene	Regulatory Accountant
Sverdel, Agnes	Administrative Assistant
Cicciardi, Daniel	Regulatory Accountant *
Crossen, Lisa	Chief Operations Officer
Coughlin, Eric	Fixed Assets Accountant
Dunn, Brian	IT Specialist
Dave, Hardik	IT Specialist
Di Marco, Michelle	Senior Accountant
Dryjanski, Michael	Regulatory Accounting Manager
Dulmus, Carlos	Fixed Assets Accountant
Federico, Anselmette	Accounts Payable Manager
Friedman, Avelina	Account Manager

Current Salary	2008 Overtime	Total	Salary 1.5% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total (No Extra Salary)	No Extra FICA	No Extra FUTA	No Extra SUTA	No Extra Pension	No Extra 401K	No Extra Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
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2009 TY PL RATE CASES  
SALARY ADJUSTMENT

Name	Position
Georgiev, Lena	Regulatory Manager
Gosier, Samuel	Data Entry Clerk
Opasik, Deborah	Bill Clerk
Harris, Janice	Accounts Payable Clerk
Haynes Jr, John	Director of Finance
Hopkins, John Robert	Manager of Human Resources
Hey, John	Chief Regulatory Officer
Jacoby, James	Chief Financial Officer
Kewey, Justin	Accountant
Kim, Christine	Accounting Manager
Kugler, Adrienne	Customer Service Representative Manager
Krugman, Stacy	Executive Assistant
Lagmann, Samuel	Financial Analyst
Labatuzai, Steven	Chief Financial Officer
Lappino, Nancy	Account Manager
Lappino, Phyllis	Account Manager
Matthew, Slobodan	Accountant
Marconi, Michelle	Administrative Clerk (PT)
Manhew, Mary Ellen	Billing Specialist
McGinn, Pamela	Data Specialist
McLean, Pamela	Payroll Support
Nichols, Dwayne	Regulatory Accountant
Miranda, Margarita	Account Manager
Mossey, Christopher	Billing Analyst
Neyzhama, Danyu	Senior Regulatory Accountant
Oster, Tom	IT Manager
Panos, Nicholas	IT Specialist
Paul, Nancy	Receptionist
Petras, Victoria	Senior Accountant
Povich, Erin	Senior Regulatory Accountant *
Rose, Kendra	Safety Coordinator
Scherer, William	Tax Accountant
Schlops, Marcus	Mail Clerk
Schmidler, Lawrence	President
Serrell III, George	Project Manager
Shah, Kirichander	Fixed Assets Accountant
Shrute, Brian	Regulatory Accountant
Sturmons, Robert	Office Specialist
Sturmy Jr, Thomas	Systems Specialist
Sowell, George	Accounting Manager
Stout, Leslie	Executive Assistant
Stover, John	General Counsel
Sudach, Donald	Business Director
Valrie, Lawrence	Administrative Clerk
Wicks, Kimes	Regulatory Accounting Manager *
Williams III, John	Director of Governmental Affairs
Yip Jr, Lovell	Regulatory Accountant
Yonai, Dennis	Director of Strategic Planning
Zavilla, Arnetic	Account Manager

Utilities, Inc. of Florida - Power County

Name	Position
Aldley, James	Operator
Adlerman, Donald	Operator
Amos Jr, Arthur	Field Technician
Bailey, Alan	Operator
Bishop, Alvin	Operator
Blason, Christopher	Meter Reader
Borrens, David	Operator
Bouquiza, John	Business Manager
Brown, Donna	Meter Reader
Brown, Robert	Operator
Callahan, Robert	Operator
Carlsaal, Anthony	Operator
Carver, Nathaniel	Project Manager
Chaff, Ronald	Cross Connection Specialist
Combs, Bill	Area Manager
Collie Jr, John	Operator
Cook, James	Lead Operator
Cooper, Ronald	Operator
Cooper, Robert	Operator
Devers, Joe	Lead Operator
Dodd, Donald	Lead Operator
Durham, Rick	Regional Vice President
Ebert, Shawn	Field Technician
Eikens, James	Operator
Eubank, Brian	Operator
Fack, Allan	Operator
Fleming, Jeffrey	Lead Operator
Flynn, Patrick	Regional Director
Franklin, Kenneth	Field Technician
Fitzell, Cody	Operator
Gardner, Richard	Field Technician
Gavia Jr, Samuel	Operator
Gentilucci, Domenico	Area Manager
Goodwin, Patrick	Lead Operator
Gougeon, Bryan	Regional Manager
Gosnell, Society	Project Manager
Granger Jr, Leroy	Field Technician (PT)
Habery, Stephen	Lead Operator
Hamilow, Don	Operator
Hansford, Jerome	Operator
Hawn, Scotty	Safety Manager

2009 Operating Total Salary 2.15% Increase (September 09) Total 2009 Salary 1.5% Increase (April 10) Total Do Items Salary Do Items PICA Do Items FUTA Do Items SUTA Do Items DEDUCT Do Items 401K Do Items Health Insurance and Benefits Vehicle N/A Depreciation S/M Vehicle Price Vehicle Accumulated Depreciation Vehicle Depreciation Expense



2008 TY FL RATE CASES  
SALARY ADJUSTMENT

Totals	Name	Position	Current Salary	2002 Overlay	Total	Salary 2.54% Increase (September 09)	Total 2009 Salary 3.48% Increase (April 10)	Total Pro Forma Salary	Pro Forma ECA	Pro Forma EITA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
	Hogan, Raymond	Operator																	
	Hollister, James	Field Technician																	
	Holsapple, Roger	Lead Operator																	
	Keys, Thomas	Lead Operator																	
	Kuhns, Joseph	Lead Operator																	
	Lendl, Mark	Field Technician																	
	Lennett, Scott	Field Technician																	
	Lorenzo, Alexander	Operator																	
	Martelli, John	Field Supervisor																	
	McPhee, Allison	Lead Operator																	
	Murrell, Matthew	Field Technician																	
	Nash, William	Area Manager																	
	Overton, Michael	Field Technician																	
	Parish, Raymond	Operator																	
	Pennington, Jonathan	Field Technician																	
	Pioma, Steve	Operator																	
	Phillips, Christopher	Operator																	
	Plader, Jeffrey	Field Supervisor																	
	Powell, Trevor	Operator																	
	Raines, Craig	Lead Operator																	
	Romero, Roberto	Master Renter																	
	Richardson, James	Operator																	
	Schaefer, Keith	Operator																	
	Schultz, Kevin	Field Technician																	
	Schwaba, Charles	Area Manager																	
	Shoffield, David	Lead Operator																	
	Shue, Mickey	Field Technician																	
	Silstein, Kathy	Area Manager																	
	Sillman, Terry	Operator (PT)																	
	Smith, Donald	Field Technician																	
	Stefano, Barry	Operator																	
	Stewart, Malcolm	Area Manager																	
	Stuhl, Corey	Lead Operator																	
	Sweeney, James	Operator																	
	Szczepkowski, Stephen	Operator																	
	Tavel, David	Field Technician																	
	Tavel, Paul	Field Technician																	
	Vannote Jr, Nathan	Lead Operator																	
	Walkerfield, Roland	Lead Operator																	
	Walcina, Colbie	Field Technician																	
	White, Ronald	Field Supervisor																	
	Wierzbicki, Anthony	Project Manager																	
	Williams, Elise	Operator																	
	Wilson, Michael	Regional Manager																	
	Woodside, Michael	Operator (PT)																	
	Worrell, David	Operator																	
	Wright, James	Operator																	
	Wright, Thomas	Field Technician																	
	Abbott, Loreta	Office Clerk (1)																	
	Beeman, Kimberly	Customer Service Representative (1)																	
	Chellier, Isabel	Customer Service Representative (1)																	
	Chandler, Matthew	Accounts Receivable Clerk (1)																	
	Christians, Elise	Customer Service Representative (1)																	
	Dybauskas, Susan	Staff Assistant (1)																	
	Hanks, Peggy	Office Clerk (1)																	
	Mayecki, Lorie	Customer Service Representative (1)																	
	Loeffel, Loraine	Customer Service Representative (1)																	
	Noell, Sandra	Office Clerk (1)																	
	Pastore, Margaret	Accounts Receivable Clerk (1)																	
	Rapon, Ann	Office Clerk (1)																	
	Sesic, Karen	Office Manager (1)																	
	Silliman, Jacqueline	Customer Service Representative (1)																	
	Torringar, Ferrellyn	Accounts Payable Clerk (1)																	
	Amson, Diane	Payroll Support																	
	Barnett, Jason	Regulatory Accountant																	
	Bell, William	Operations Director																	
	Bloomquist, Laura	Human Resources Generalist																	
	Cauffman Jr, Jimmy	IT Manager																	
	Chang, Tai	Accounts Payable Clerk (PT)																	
	Chesney, Evertuslem	Regulatory Accountant																	
	Sveinik, Agnes	Administrative Assistant																	
	Ukrivinski, Daniel	Regulatory Accountant *																	
	Crement, Lisa	Chief Operations Officer																	
	Coughlin, Erin	Fixed Assets Accountant																	
	Denn, Brian	IT Specialist																	
	Deve, Martinik	IT Specialist																	
	Di Marco, Michelle	Senior Accountant																	
	Dryasniak, Michael	Regulatory Accounting Manager																	
	Dufano, Carlos	Fixed Assets Accountant																	
	Fedonico, Antonette	Accounts Payable Manager																	
	Friedman, Avdim	Account Manager																	
	Georgev, Lena	Regulatory Manager																	
	Gomez, Susanci	Data Entry Clerk																	
	Gustaf, Deborah	Bill Clerk																	
	Harrell, James	Accounts Payable Clerk																	
	Hayes Jr, John	Director of Finance																	
	Hopkins, John Robert	Manager of Human Resources																	
	Hoy, John	Chief Regulatory Officer																	
	Jarczyk, Justin	Chief Financial Officer																	
	Kewey, Justin	Accountant																	
	Kiss, Christine	Accounting Manager																	
	Krugler, Adrienne	Customer Service Representative Manager																	
	Krugman, Stacy	Executive Assistant																	
	Liagman, Samuel	Financial Analyst																	
	Laberoczi, Steven	Chief Financial Officer																	

2009 TY FL RATE CASES  
SALARY ADJUSTMENT

Total	Name	Position
	Lappin, Nancy	Account Manager
	Lappin, Phyllis	Account Manager
	Mariacov, Stobodan	Accountant
	Marczuk, Michelle	Administrative Clerk (PT)
	Mathews, Mary Ellen	Billing Specialist
	McLeav, Pamela	Data Specialist
	McLean, Pamela	Payroll Support
	Mehta, Divyans	Regulatory Accountant
	Minardi, Margerita	Account Manager
	Mosey, Christopher	Billing Analyst
	Neyzicman, Damaris	Senior Regulatory Accountant
	Oster, Tom	IT Manager
	Panson, Nicholas	IT Specialist
	Pauk, Nancy	Receptionist
	Petrie, Victoria	Senior Accountant
	Preich, Eric	Senior Regulatory Accountant *
	Rose, Kandra	Safety Coordinator
	Schoner, William	Tax Accountant
	Schaps, Mircea	Mail Clerk
	Schumacher, Lawrence	President
	Serrill III, George	Project Manager
	Shah, Kirtanahit	Fixed Assets Accountant
	Shultz, Bruce	Regulatory Accountant
	Stramoni, Rodney	Office Specialist
	Sturay Jr, Thomas	System Specialist
	Sowell, George	Accounting Manager
	Stutz, Leslie	Executive Assistant
	Styer, John	General Counsel
	Suddoth, Donald	Business Director
	Valfré, Lawrence	Administrative Clerk
	Woods, Kirsten	Regulatory Accounting Manager *
	William III, John	Director of Governmental Affairs
	Yap Jr, Lowell	Regulatory Accountant
	Yount, Darrin	Director of Strategic Planning
	Zavilla, Annette	Account Manager

Utilities, Inc. of Florida - Pinellas County

Name	Position
Alday, James	Operator
Anderson, Daniel	Operator
Austin Jr, Arthur	Field Technician
Bailey, Alan	Operator
Bishop, Alvin	Operator
Bianco, Christopher	Meter Reader
Boersma, David	Operator
Bouaguen, John	Business Manager
Brown, Donna	Meter Reader
Brown, Robert	Operator
Callahan, Robert	Operator
Casimiro, Anthony	Operator
Carver, Nathaniel	Project Manager
Charr, Ronald	Cross Connection Specialist
Coates, Bill	Area Manager
Coffe Jr, John	Operator
Cook, James	Lead Operator
Cooker, Ronald	Operator
Cooper, Robert	Operator
Devers, Joe	Lead Operator
Dodd, Donald	Lead Operator
Darshan, Rick	Regional Vice President
Ebert, Shawn	Field Technician
Eskew, James	Operator
Eubanks, Brian	Operator
Finch, Allan	Operator
Finch, Jeffrey	Lead Operator
Flynn, Patrick	Regional Director
Fuskin, Kennedy	Field Technician
Fitzell, Cindy	Operator
Galarza, Richard	Field Technician
Garcia Jr, Isaac	Operator
Giombucci, Dominic	Area Manager
Goelwa, Patrick	Lead Operator
Goetz, Bryan	Regional Manager
Gosnell, Scotty	Project Manager
Grainger Jr, Leroy	Field Technician (PT)
Habery, Stephen	Lead Operator
Hamilton, Dee	Operator
Harrison, Jerome	Operator
Haw, Scotty	Safety Manager
Hogew, Raymond	Operator
Hollmer, Jimmie	Field Technician
Holmapple, Roger	Lead Operator
Keys, Thomas	Lead Operator
Kubra, Joseph	Lead Operator
Land, Mark	Field Technician
Lansford, Scott	Field Technician
Lorenson, Alexander	Operator
MacNeill, John	Field Supervisor
McPhee, Allison	Lead Operator
Morrell, Matthew	Field Technician
Neal, William	Area Manager
Ovetson, Michael	Field Technician
Parish, Raymond	Operator

Current Salary	2009 Overhaul	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total (Per Form Salary, Per Form FICA, Per Form FLTA, Per Form SUTA, Per Form Pension, Per Form 401K, Per Form Health Insurance and Benefits)	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
[REDACTED]											







2008 TY FL RATE CASES  
SALARY ADJUSTMENT

wp 8

Totals		Current Salary	2008 Overtime	Total	Salary 2.5% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total	Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
Siddals, Donald	Business Director																			
Vairo, Lawrence	Administrative Clerk																			
Weeks, Kirsten	Regulatory Accounting Manager *																			
Williams III, John	Director of Governmental Affairs																			
Yap H, Lowell	Regulatory Accountant																			
Yount, Dawn	Director of Strategic Planning																			
Zavilla, Annette	Account Manager																			

**2008 TY FL RATE CASES  
BENEFITS EXPENSE PER FULL TIME EMPLOYEE**

**w/p a-1**

<u>Object Account</u>	<u>Description</u>	<u>2008 Expense</u>	<u># of Full Time Employees</u>	<u>Benefit Per Employee</u>
5630	DENTAL PREMIUMS	33,775.80	464	72.79
5635	DENTAL INS REIMBURSEMENTS	270,688.69	464	583.38
5645	EMPLOYEE INS DEDUCTIONS	(1,028,380.29)	464	(2,216.34)
5650	HEALTH COSTS & OTHER	(84,192.00)	464	(181.45)
5655	HEALTH INS REIMBURSEMENTS	3,875,061.17	464	8,351.42
5660	OTHER EMP PENSION/BENEFITS	501,855.68	464	1,081.59
5670	TERM LIFE INS	151,190.70	464	325.84
5675	TERM LIFE INS-OPT	(3,219.77)	464	(6.94)
5680	DEPEND LIFE INS-OPT	(4,263.63)	464	(9.19)
5690	TUITION	66,472.45	464	143.26
				<u>8,144.37</u>

2008 TY FL RATE CASES  
ADJUSTED VEHICLE AVERAGES FOR EMPLOYEES

w/p b

	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	13 Month Average
<b>Utilities, Inc. of Florida - Marion County</b>														
Vehicles	\$6,824	\$6,824	\$6,824	\$7,125	\$7,125	\$7,125	\$7,125	\$7,125	\$7,125	\$7,125	\$7,125	\$7,125	\$7,125	\$7,055
Vehicle A/D (4)	(1,468)	(1,562)	(1,657)	(1,756)	(1,855)	(1,954)	(2,053)	(2,152)	(2,251)	(2,350)	(2,449)	(2,548)	(2,647)	(2,054)
<b>Utilities, Inc. of Florida - Orange County</b>														
Vehicles	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705	\$5,705
Vehicle A/D (5)	(1,191)	(1,270)	(1,349)	(1,429)	(1,508)	(1,587)	(1,666)	(1,745)	(1,825)	(1,902)	(1,979)	(2,056)	(2,133)	(1,665)
<b>Utilities, Inc. of Florida - Pasco County</b>														
Vehicles	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239	\$94,239
Vehicle A/D (6)	(26,501)	(27,809)	(29,118)	(30,427)	(31,736)	(33,045)	(34,354)	(35,663)	(36,972)	(38,280)	(39,589)	(40,898)	(42,207)	(34,354)
<b>Utilities, Inc. of Florida - Pinellas County</b>														
Vehicles	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726	\$9,726
Vehicle A/D (7)	(2,735)	(2,870)	(3,005)	(3,140)	(3,275)	(3,411)	(3,546)	(3,681)	(3,816)	(3,951)	(4,086)	(4,221)	(4,356)	(3,546)
<b>Utilities, Inc. of Florida - Seminole County</b>														
Vehicles	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777	\$49,777
Vehicle A/D (8)	(14,341)	(15,032)	(15,723)	(16,415)	(17,106)	(17,797)	(18,489)	(19,180)	(19,872)	(20,564)	(21,255)	(21,946)	(22,637)	(18,466)
<b>(4) UIF - Marion County Calculation</b>														
Blason, Christopher	(\$22)	(\$33)	(\$44)	(\$56)	(\$67)	(\$78)	(\$89)	(\$100)	(\$111)	(\$122)	(\$133)	(\$145)	(\$156)	(\$89)
Carver, Nathaniel	(79)	(83)	(88)	(92)	(96)	(101)	(105)	(109)	(114)	(118)	(123)	(127)	(131)	(105)
Durham, Rick	(68)	(71)	(73)	(76)	(79)	(82)	(85)	(88)	(91)	(94)	(97)	(100)	(103)	(85)
Eubanks, Brian	(20)	(30)	(39)	(49)	(59)	(69)	(79)	(89)	(98)	(108)	(118)	(128)	(138)	(79)
Flynn, Patrick	(217)	(223)	(230)	(236)	(242)	(248)	(254)	(261)	(267)	(273)	(279)	(285)	(292)	(254)
Gentilucci, Domenic	-	-	-	(4)	(8)	(13)	(17)	(21)	(25)	(29)	(33)	(38)	(42)	(18)
Gongre, Bryan	(14)	(19)	(24)	(29)	(34)	(38)	(43)	(48)	(53)	(58)	(63)	(67)	(72)	(43)
Haws, Scotty	(32)	(35)	(37)	(40)	(42)	(45)	(48)	(50)	(53)	(56)	(58)	(61)	(64)	(48)
Overton, Michael	(13)	(19)	(25)	(32)	(38)	(44)	(51)	(57)	(63)	(70)	(76)	(82)	(89)	(51)
Richardson, James	(218)	(228)	(238)	(248)	(257)	(267)	(277)	(287)	(297)	(307)	(317)	(327)	(337)	(277)
Schwades, Charles	(258)	(271)	(284)	(297)	(310)	(323)	(336)	(349)	(362)	(375)	(388)	(401)	(414)	(336)
Smith, Donald	(441)	(453)	(465)	(477)	(489)	(501)	(513)	(525)	(537)	(549)	(561)	(573)	(585)	(513)
White, Ronald	(65)	(76)	(87)	(98)	(108)	(119)	(130)	(141)	(152)	(163)	(174)	(184)	(195)	(130)
Sudduth, Donald	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(28)	(29)	(30)	(31)	(26)
	(\$1,468)	(\$1,562)	(\$1,657)	(\$1,756)	(\$1,855)	(\$1,954)	(\$2,053)	(\$2,152)	(\$2,251)	(\$2,350)	(\$2,449)	(\$2,548)	(\$2,647)	(\$2,054)
<b>(5) UIF - Orange County Calculation</b>														
Callahan, Robert	(\$26)	(\$29)	(\$31)	(\$33)	(\$35)	(\$37)	(\$39)	(\$41)	(\$43)	(\$45)	(\$47)	(\$49)	(\$51)	(\$39)
Carver, Nathaniel	(39)	(41)	(43)	(46)	(48)	(50)	(52)	(54)	(57)	(59)	(61)	(63)	(65)	(52)
Coffitz Jr, John	(46)	(49)	(52)	(55)	(58)	(61)	(64)	(67)	(69)	(72)	(75)	(78)	(81)	(64)
Cooper, Robert	(134)	(137)	(140)	(143)	(146)	(149)	(152)	(155)	(158)	(161)	(164)	(167)	(170)	(152)
Durham, Rick	(34)	(35)	(37)	(38)	(39)	(41)	(42)	(44)	(45)	(47)	(48)	(50)	(51)	(42)
Ebert, Shawn	(96)	(99)	(101)	(103)	(105)	(108)	(110)	(112)	(115)	(117)	(119)	(121)	(124)	(110)
Flynn, Patrick	(108)	(111)	(114)	(117)	(120)	(123)	(126)	(129)	(133)	(136)	(139)	(142)	(145)	(126)
Galunza, Richard	(14)	(17)	(19)	(22)	(24)	(26)	(29)	(31)	(34)	(36)	(38)	(41)	(43)	(29)
Gongre, Bryan	(7)	(10)	(12)	(14)	(17)	(19)	(22)	(24)	(26)	(29)	(31)	(33)	(36)	(22)
Haws, Scotty	(16)	(17)	(18)	(20)	(21)	(22)	(24)	(25)	(26)	(28)	(29)	(30)	(32)	(24)
Hollister, Jimmie	(192)	(224)	(255)	(287)	(319)	(351)	(383)	(415)	(447)	(479)	(511)	(543)	(575)	(383)
Leard, Mark	(14)	(17)	(19)	(22)	(24)	(26)	(29)	(31)	(34)	(36)	(38)	(41)	(43)	(29)
Learned, Scott	(56)	(59)	(62)	(64)	(67)	(70)	(73)	(76)	(79)	(81)	(84)	(87)	(90)	(73)
Marinelli, John	(122)	(125)	(129)	(132)	(136)	(139)	(143)	(146)	(150)	(153)	(157)	(160)	(164)	(143)
Morzell, Matthew	(14)	(17)	(19)	(22)	(24)	(26)	(29)	(31)	(34)	(36)	(38)	(41)	(43)	(29)
Overton, Michael	(7)	(11)	(14)	(18)	(22)	(25)	(29)	(33)	(36)	(40)	(43)	(47)	(51)	(29)
Pennington, Jonathan	(12)	(15)	(17)	(19)	(22)	(24)	(27)	(29)	(31)	(34)	(36)	(39)	(41)	(27)
Phillips, Christopher	(73)	(75)	(77)	(79)	(81)	(83)	(85)	(87)	(89)	(91)	(93)	(95)	(97)	(85)
Pinder, Jeffrey	(2)	(2)	(3)	(3)	(3)	(4)	(4)	(5)	(5)	(5)	(5)	(6)	(6)	(4)
Shue, Mickey	(140)	(142)	(144)	(147)	(149)	(151)	(153)	(155)	(158)	(158)	(158)	(158)	(158)	(152)
Wright, Thomas	(26)	(28)	(30)	(33)	(35)	(37)	(39)	(41)	(43)	(46)	(48)	(50)	(52)	(39)
Sudduth, Donald	(10)	(11)	(11)	(11)	(12)	(12)	(13)	(13)	(14)	(14)	(15)	(15)	(15)	(13)
	(\$1,191)	(\$1,270)	(\$1,349)	(\$1,429)	(\$1,508)	(\$1,587)	(\$1,666)	(\$1,745)	(\$1,825)	(\$1,902)	(\$1,979)	(\$2,056)	(\$2,133)	(\$1,665)



(6) UIF - Pasco County Calculation

	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Average
Cardinal, Anthony	(\$5,028)	(\$5,279)	(\$5,531)	(\$5,782)	(\$6,033)	(\$6,285)	(\$6,536)	(\$6,788)	(\$7,039)	(\$7,290)	(\$7,542)	(\$7,793)	(\$8,045)	(\$6,536)
Chard, Ronald	(285)	(342)	(399)	(456)	(512)	(569)	(626)	(683)	(740)	(797)	(854)	(911)	(968)	(626)
Durham, Rick	(465)	(485)	(505)	(525)	(545)	(566)	(586)	(606)	(626)	(647)	(667)	(687)	(707)	(586)
Finehirsh, Jeffrey	(3,946)	(4,118)	(4,289)	(4,461)	(4,632)	(4,804)	(4,975)	(5,147)	(5,319)	(5,490)	(5,662)	(5,833)	(6,005)	(4,975)
Flynn, Patrick	(1,492)	(1,535)	(1,578)	(1,620)	(1,663)	(1,706)	(1,748)	(1,791)	(1,833)	(1,876)	(1,919)	(1,961)	(2,004)	(1,748)
Habery, Stephen	(2,103)	(2,314)	(2,524)	(2,734)	(2,945)	(3,155)	(3,365)	(3,576)	(3,786)	(3,996)	(4,207)	(4,417)	(4,627)	(3,365)
Haws, Scotty	(219)	(237)	(255)	(274)	(292)	(310)	(328)	(347)	(365)	(383)	(401)	(420)	(438)	(328)
Neal, William	(176)	(263)	(351)	(439)	(527)	(614)	(702)	(790)	(878)	(966)	(1,053)	(1,141)	(1,229)	(702)
Schneider, Keith	(3,353)	(3,521)	(3,689)	(3,856)	(4,024)	(4,192)	(4,359)	(4,527)	(4,695)	(4,862)	(5,030)	(5,198)	(5,365)	(4,359)
Weirzbicki, Anthony	(3,337)	(3,416)	(3,496)	(3,575)	(3,654)	(3,734)	(3,813)	(3,893)	(3,972)	(4,052)	(4,131)	(4,211)	(4,290)	(3,813)
Wilson, Michael	(1,030)	(1,138)	(1,225)	(1,313)	(1,400)	(1,488)	(1,575)	(1,663)	(1,750)	(1,838)	(1,925)	(2,013)	(2,100)	(1,575)
Wornell, David	(4,906)	(5,015)	(5,124)	(5,233)	(5,342)	(5,451)	(5,560)	(5,669)	(5,778)	(5,887)	(5,997)	(6,106)	(6,215)	(5,560)
Sudduth, Donald	(141)	(147)	(153)	(159)	(165)	(171)	(177)	(184)	(190)	(196)	(202)	(208)	(214)	(177)
	(\$26,501)	(\$27,809)	(\$29,118)	(\$30,427)	(\$31,736)	(\$33,045)	(\$34,354)	(\$35,663)	(\$36,972)	(\$38,280)	(\$39,589)	(\$40,898)	(\$42,207)	(\$34,354)

(7) UIF - Pinellas County Calculation

	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Average
Cardinal, Anthony	(\$519)	(\$545)	(\$571)	(\$597)	(\$623)	(\$649)	(\$675)	(\$701)	(\$726)	(\$752)	(\$778)	(\$804)	(\$830)	(\$675)
Chard, Ronald	(29)	(35)	(41)	(47)	(53)	(59)	(65)	(71)	(76)	(82)	(88)	(94)	(100)	(65)
Durham, Rick	(48)	(50)	(52)	(54)	(56)	(58)	(60)	(63)	(65)	(67)	(69)	(71)	(73)	(60)
Finehirsh, Jeffrey	(407)	(425)	(443)	(460)	(478)	(496)	(514)	(531)	(549)	(567)	(584)	(602)	(620)	(514)
Flynn, Patrick	(154)	(158)	(163)	(167)	(172)	(176)	(180)	(185)	(189)	(194)	(198)	(202)	(207)	(180)
Habery, Stephen	(217)	(239)	(261)	(282)	(304)	(326)	(347)	(369)	(391)	(412)	(434)	(456)	(478)	(347)
Haws, Scotty	(25)	(24)	(26)	(28)	(30)	(32)	(34)	(36)	(38)	(40)	(41)	(43)	(45)	(34)
Neal, William	(18)	(27)	(36)	(45)	(54)	(63)	(72)	(81)	(91)	(100)	(109)	(118)	(127)	(72)
Schneider, Keith	(346)	(363)	(381)	(398)	(415)	(433)	(450)	(467)	(485)	(502)	(519)	(536)	(554)	(450)
Weirzbicki, Anthony	(344)	(353)	(361)	(369)	(377)	(385)	(394)	(402)	(410)	(418)	(426)	(433)	(443)	(394)
Wilson, Michael	(108)	(117)	(126)	(135)	(145)	(154)	(163)	(172)	(181)	(190)	(199)	(208)	(217)	(163)
Wornell, David	(506)	(518)	(529)	(540)	(551)	(563)	(574)	(585)	(596)	(608)	(619)	(630)	(641)	(574)
Sudduth, Donald	(15)	(15)	(16)	(16)	(17)	(18)	(18)	(19)	(20)	(20)	(21)	(21)	(22)	(18)
	(\$2,735)	(\$2,870)	(\$3,005)	(\$3,140)	(\$3,275)	(\$3,411)	(\$3,546)	(\$3,681)	(\$3,816)	(\$3,951)	(\$4,086)	(\$4,221)	(\$4,356)	(\$3,546)

(8) UIF - Seminole County Calculation

	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12 Month Average
Callahan, Robert	(\$352)	(\$379)	(\$406)	(\$433)	(\$460)	(\$487)	(\$515)	(\$542)	(\$569)	(\$596)	(\$623)	(\$650)	(\$677)	(\$515)
Carver, Nathaniel	(520)	(549)	(578)	(607)	(636)	(665)	(694)	(723)	(752)	(781)	(810)	(839)	(867)	(694)
Coffee Jr, John	(616)	(654)	(693)	(731)	(769)	(808)	(846)	(885)	(923)	(962)	(1,000)	(1,039)	(1,077)	(846)
Cooper, Robert	(1,786)	(1,825)	(1,865)	(1,905)	(1,944)	(1,984)	(2,024)	(2,063)	(2,103)	(2,143)	(2,182)	(2,222)	(2,262)	(2,024)
Durham, Rick	(447)	(466)	(486)	(505)	(524)	(544)	(563)	(583)	(602)	(622)	(641)	(660)	(680)	(563)
Ebert, Shawn	(1,280)	(1,311)	(1,341)	(1,372)	(1,402)	(1,432)	(1,463)	(1,493)	(1,524)	(1,554)	(1,585)	(1,615)	(1,646)	(1,463)
Flynn, Patrick	(1,455)	(1,476)	(1,517)	(1,558)	(1,599)	(1,640)	(1,681)	(1,722)	(1,763)	(1,804)	(1,845)	(1,886)	(1,927)	(1,681)
Galarza, Richard	(192)	(224)	(256)	(288)	(320)	(352)	(384)	(416)	(448)	(480)	(512)	(544)	(576)	(384)
Gongre, Bryan	(95)	(127)	(159)	(191)	(222)	(254)	(286)	(318)	(350)	(381)	(413)	(445)	(477)	(286)
Haws, Scotty	(210)	(228)	(246)	(263)	(281)	(298)	(316)	(333)	(351)	(368)	(386)	(403)	(421)	(316)
Hollister, Jimmie	(192)	(224)	(255)	(287)	(319)	(351)	(383)	(415)	(447)	(479)	(511)	(543)	(575)	(383)
Leard, Mark	(192)	(224)	(255)	(287)	(319)	(351)	(383)	(415)	(447)	(479)	(511)	(543)	(575)	(383)
Learned, Scott	(746)	(783)	(820)	(858)	(895)	(932)	(970)	(1,007)	(1,044)	(1,081)	(1,119)	(1,156)	(1,193)	(970)
Marinelli, John	(1,622)	(1,668)	(1,714)	(1,761)	(1,807)	(1,853)	(1,900)	(1,946)	(1,992)	(2,039)	(2,085)	(2,131)	(2,178)	(1,900)
Monrell, Matthew	(192)	(224)	(256)	(288)	(320)	(352)	(384)	(416)	(448)	(480)	(512)	(544)	(576)	(384)
Overton, Michael	(63)	(94)	(125)	(157)	(188)	(220)	(251)	(282)	(314)	(345)	(376)	(408)	(439)	(251)
Pennington, Jonathan	(1,704)	(1,750)	(1,796)	(1,842)	(1,888)	(1,934)	(1,980)	(2,026)	(2,072)	(2,118)	(2,164)	(2,210)	(2,256)	(1,980)
Phillips, Christopher	(161)	(193)	(226)	(258)	(290)	(322)	(354)	(387)	(419)	(451)	(483)	(516)	(548)	(354)
Pinder, Jeffrey	(192)	(224)	(256)	(288)	(320)	(352)	(384)	(416)	(448)	(480)	(512)	(544)	(576)	(384)
Shue, Mickey	(1,863)	(1,892)	(1,922)	(1,951)	(1,980)	(2,009)	(2,038)	(2,067)	(2,096)	(2,096)	(2,096)	(2,096)	(2,096)	(2,016)
Wright, Thomas	(347)	(376)	(405)	(434)	(463)	(491)	(520)	(549)	(578)	(607)	(636)	(665)	(694)	(520)
Sudduth, Donald	(135)	(141)	(147)	(153)	(159)	(165)	(171)	(176)	(182)	(188)	(194)	(200)	(206)	(171)
	(\$14,341)	(\$15,032)	(\$15,723)	(\$16,415)	(\$17,106)	(\$17,797)	(\$18,489)	(\$19,180)	(\$19,872)	(\$20,564)	(\$21,256)	(\$21,948)	(\$22,640)	(\$18,466)







0712	October 2006	850	850	850	850	850	850	850	850	850	850	850	850	850	850	850	850	850
0712	November 2007	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177
8926	January 1989	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718	1,718
																	<u>530,895</u>	

<b>Vehicle A/D</b>																		
0015	January 2000	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
0016	January 2000	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
0017	January 2000	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
0035	March 2000	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
0109	June 2001	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
0130	October 2001	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)
0217	June 2002	(887)	(901)	(914)	(927)	(940)	(953)	(967)	(980)	(993)	(1,006)	(1,019)	(1,032)	(1,045)	(1,058)	(1,071)	(1,084)	(1,097)
0382	October 2003	(765)	(777)	(792)	(807)	(822)	(837)	(852)	(867)	(882)	(897)	(912)	(927)	(942)	(957)	(972)	(987)	(1,002)
0433	December 2003	(2,405)	(2,454)	(2,503)	(2,552)	(2,601)	(2,651)	(2,700)	(2,749)	(2,798)	(2,847)	(2,896)	(2,945)	(2,994)	(3,043)	(3,092)	(3,141)	(3,190)
0508	February 2005	(889)	(908)	(927)	(946)	(965)	(984)	(1,002)	(1,021)	(1,040)	(1,059)	(1,078)	(1,097)	(1,116)	(1,135)	(1,154)	(1,173)	(1,192)
0675	May 2006	(642)	(674)	(706)	(738)	(770)	(803)	(835)	(867)	(899)	(931)	(963)	(995)	(1,027)	(1,059)	(1,091)	(1,123)	(1,155)
0691	April 2007	(1,139)	(1,266)	(1,393)	(1,519)	(1,646)	(1,773)	(1,899)	(2,026)	(2,152)	(2,279)	(2,406)	(2,532)	(2,659)	(2,785)	(2,912)	(3,038)	(3,165)
0710	September 2006	(464)	(493)	(522)	(551)	(580)	(609)	(637)	(666)	(695)	(724)	(753)	(782)	(811)	(840)	(869)	(898)	(927)
0712	October 2006	(177)	(189)	(201)	(212)	(224)	(236)	(248)	(260)	(272)	(283)	(295)	(307)	(319)	(331)	(343)	(355)	(367)
0712	November 2007	(33)	(49)	(65)	(82)	(98)	(114)	(131)	(147)	(163)	(180)	(196)	(212)	(229)	(245)	(261)	(277)	(293)
8926	January 1989	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)	(1,718)
																	<u>(\$16,071)</u>	

<b>Vehicle Depreciation Expense</b>		50
0015	January 2000	-
0016	January 2000	-
0017	January 2000	-
0035	March 2000	-
0109	June 2001	-
0130	October 2001	-
0217	June 2002	66
0382	October 2003	179
0433	December 2003	589
0508	February 2005	227
0675	May 2006	385
0691	April 2007	1,519
0710	September 2006	248
0712	October 2006	142
0712	November 2007	196
8926	January 1989	-
		<u>\$3,652</u>

2008 TY FL RATE CASES  
 TRANSPORTATION EXPENSE PER VEHICLE

w/p b-2

<u>Object Account</u>	<u>Description</u>	<u>2008 Expense</u>	<u># of Vehicles In Florida</u>	<u>Expense Per Vehicle</u>
6215	FUEL	\$427,022	105	\$4,067
6220	AUTO REPAIR/TIRES	147,150.43	105	1,401
6225	AUTO LICENSES	5,949.45	105	57
6230	OTHER TRANS EXPENSES	4,256.92	105	41
		<u>\$584,379</u>		<u>\$5,566</u>

Utilities, Inc. of Florida - Marion County

Transportation Expense

Anderson, Daniel	\$1,023
Blasco, Christopher	214
Carver, Nathaniel	67
Durham, Rick	36
Eubanks, Brian	224
Flynn, Patrick	47
Gentilucci, Domenic	75
Gongre, Bryan	66
Haws, Scotty	36
Overton, Michael	126
Richardson, James	214
Schwades, Charles	214
Smith, Donald	214
White, Ronald	214
Additional Vehicles	746
	<u>\$3,515</u>

Utilities, Inc. of Florida - Orange County

Transportation Expense

Callahan, Robert	\$47
Carver, Nathaniel	33
Coffee Jr, John	67
Cooper, Robert	47
Durham, Rick	18
Ebert, Shawn	47
Flynn, Patrick	23
Galarza, Richard	47
Gongre, Bryan	33
Haws, Scotty	18
Hollister, Jimmie	47
Leard, Mark	47
Learned, Scott	47
Marinelli, John	47
Morrell, Matthew	47
Overton, Michael	72
Pennington, Jonathan	47
Phillips, Christopher	127
Pinder, Jeffrey	47
Shuc, Mickey	47
Wright, Thomas	47
Sudduth, Donald	6
Additional Vehicles	370
	<u>\$1,383</u>

Utilities, Inc. of Florida - Pasco County

Transportation Expense

Cardinal, Anthony	\$5,045
Chard, Ronald	1,270
Durham, Rick	249
Finehirsh, Jeffrey	3,475
Flynn, Patrick	320
Habery, Stephen	5,045
Haws, Scotty	249
Neal, William	1,571
Schneider, Keith	5,045
Weirzbicki, Anthony	1,375
Wilson, Michael	1,221
Worrell, David	2,318
Sudduth, Donald	82
Additional Vehicles	5,123
	<u>\$32,389</u>

**Utilities, Inc. of Florida - Pinellas County**

**Transportation Expense**

Cardinal, Anthony	\$521
Chard, Ronald	131
Durham, Rick	26
Finehirsh, Jeffrey	359
Flynn, Patrick	33
Habery, Stephen	521
Haws, Scotty	26
Neal, William	162
Schneider, Keith	521
Weirzbicki, Anthony	142
Wilson, Michael	126
Worrell, David	239
Sudduth, Donald	9
Additional Vehicles	529
	<u>\$3,343</u>

**Utilities, Inc. of Florida - Seminole County**

**Transportation Expense**

Callahan, Robert	\$630
Carver, Nathaniel	442
Coffee Jr, John	888
Cooper, Robert	630
Durham, Rick	239
Ebert, Shawn	630
Flynn, Patrick	308
Galarza, Richard	630
Gongre, Bryan	436
Haws, Scotty	239
Hollister, Jimmie	630
Leard, Mark	630
Learned, Scott	630
Marinelli, John	630
Morrell, Matthew	630
Overton, Michael	621
Pennington, Jonathan	630
Phillips, Christopher	1,102
Pinder, Jeffrey	630
Shue, Mickey	630
Wright, Thomas	630
Sudduth, Donald	79.23
Additional Vehicles	4,925
	<u>\$17,469</u>

2008 TY FL RATE CASES  
CAPITALIZED TIME ADJUSTMENT

	<u>Utilities, Inc. of Florida - Marion County</u>	<u>Utilities, Inc. of Florida - Orange County</u>	<u>Utilities, Inc. of Florida - Pasco County</u>	<u>Utilities, Inc. of Florida - Pinellas County</u>	<u>Utilities, Inc. of Florida - Seminole County</u>
Total Per Book Salaries	\$33,141	\$24,718	\$278,751	\$48,944	\$268,400
Total Per Book Operator Salaries	16,322	15,145	186,264	24,931	146,791
Percentage of Operator to Total	49.25%	61.27%	66.82%	50.94%	54.69%
Per Book Operator Salaries	\$16,322	\$15,145	\$186,264	\$24,931	\$146,791
Per Book Operator Payroll Taxes	1,795	1,151	16,929	2,322	13,575
Per Book Operator Benefits	5,452	3,497	51,409	6,936	41,204
	<u>\$23,570</u>	<u>\$19,794</u>	<u>\$254,602</u>	<u>\$34,189</u>	<u>\$201,570</u>
Per Book Capitalized Time	(\$9,511)	(\$2,143)	(33,211.66)	(\$5,332)	(\$44,218)
Per Book Operator Payroll	23,570	19,794	254,602	34,189	201,570
Percentage of Total Payroll to Plant	<u>40.35%</u>	<u>10.82%</u>	<u>13.04%</u>	<u>15.60%</u>	<u>21.94%</u>
Pro Forma Operator Payroll	\$33,244	\$10,502	\$323,042	\$33,341	\$148,052
Percentage of Total Payroll to Plant	40.35%	10.82%	13.04%	15.60%	21.94%
Pro Forma Capitalized Time	<u>(\$13,415)</u>	<u>(\$1,137)</u>	<u>(\$42,139)</u>	<u>(\$5,200)</u>	<u>(\$32,478)</u>



**ERC COUNT 12/08  
ALL UTILITIES, INC. COMPANIES**

w/p d

<u>State</u>	<u>Company</u>	<u>Business Unit</u>	<u>ERC</u>	<u>% to Total UI</u>	
Illinois	00110	110100	2,677.0	0.94%	0.94%
	00111	111100	216.0	0.08%	
	00111	111101	216.0	0.08%	0.15%
	00112	112100	53.0	0.02%	0.02%
	00113	113100	256.6	0.09%	0.09%
	00114	114100	360.5	0.13%	0.13%
	00116	116100	115.4	0.04%	0.04%
	00117	117100	76.5	0.03%	0.03%
	00118	118100	382.0	0.13%	
	00118	118101	374.0	0.13%	0.27%
	00119	119100	2,227.4	0.79%	
	00119	119101	807.7	0.28%	1.07%
	00120	120100	348.0	0.12%	0.12%
	00121	121100	2,076.0	0.73%	0.73%
	00122	122100	1,420.5	0.50%	0.50%
	00123	123100	171.0	0.06%	
	00123	123101	184.0	0.06%	0.13%
	00124	124100	290.0	0.10%	0.10%
	00125	125100	194.0	0.07%	0.07%
	00126	126100	70.0	0.02%	0.02%
	00127	127100	219.0	0.08%	0.08%
	00128	128100	2,333.5	0.82%	0.82%
	00129	129100	246.0	0.09%	0.09%
	00130	130100	464.2	0.16%	0.16%
	00131	131100	475.4	0.17%	
	00131	131101	465.4	0.16%	0.33%
	00132	132100	124.0	0.04%	0.04%

	00133	133100	319.0	0.11%	
	00133	133101	316.0	0.11%	0.22%
	00134	134100	361.0	0.13%	0.13%
Indiana	00150	150100	3,110.0	1.10%	
	00150	150101	3,078.0	1.09%	2.18%
	00151	151100	190.3	0.07%	
	00151	151101	196.1	0.07%	0.14%
	00152	152100	1,819.5	0.64%	0.64%
North Carolina	00181	181100	267.2	0.09%	
	00181	181101	108.2	0.04%	0.13%
	00182	182101	663.0	0.23%	
	00182	182102	778.2	0.27%	
	00182	182103	2,653.5	0.94%	
	00182	182104	2,128.0	0.75%	
	00182	182105	1,092.1	0.39%	
	00182	182106	2,441.5	0.86%	
	00182	182107	2,214.0	0.78%	
	00182	182109	123.0	0.04%	
	00182	182110	17.0	0.01%	
	00182	182112	249.2	0.09%	
	00182	182113	78.0	0.03%	
	00182	182114	242.3	0.09%	
	00182	182115	1,132.0	0.40%	
	00182	182116	510.8	0.18%	
	00182	182117	492.3	0.17%	
	00182	182119	67.0	0.02%	
	00182	182120	66.0	0.02%	
	00182	182122	448.0	0.16%	
	00182	182123	203.5	0.07%	
	00182	182125	161.9	0.06%	
	00182	182126	159.4	0.06%	
	00182	182128	75.0	0.03%	
	00182	182129	686.0	0.24%	
	00182	182130	67.0	0.02%	
	00182	182132	222.0	0.08%	
	00182	182133	368.0	0.13%	
	00182	182134	275.0	0.10%	
	00182	182136	115.0	0.04%	
	00182	182137	301.0	0.11%	
	00182	182138	300.0	0.11%	
	00182	182140	374.0	0.13%	
	00182	182141	1,454.8	0.51%	
	00182	182142	36.0	0.01%	
	00182	182143	101.0	0.04%	
	00182	182144	137.0	0.05%	
	00182	182145	46.0	0.02%	
	00182	182146	239.0	0.08%	
	00182	182147	258.0	0.09%	
	00182	182148	326.5	0.12%	
	00182	182149	69.0	0.02%	

00182	182151	130.5	0.05%
00182	182152	974.1	0.34%
00182	182153	1,220.5	0.43%
00182	182154	177.0	0.06%
00182	182155	176.0	0.06%
00182	182157	163.0	0.06%
00182	182158	34.0	0.01%
00182	182159	78.0	0.03%
00182	182160	51.8	0.02%
00182	182162	28.0	0.01%
00182	182163	67.0	0.02%
00182	182164	59.0	0.02%
00182	182165	59.4	0.02%
00182	182166	46.0	0.02%
00182	182167	26.0	0.01%
00182	182168	138.0	0.05%
00182	182169	531.0	0.19%
00182	182170	106.0	0.04%
00182	182171	224.5	0.08%
00182	182172	452.0	0.16%
00182	182173	439.5	0.16%
00182	182175	197.0	0.07%
00182	182176	124.0	0.04%
00182	182178	696.0	0.25%
00182	182179	269.5	0.10%
00182	182180	93.0	0.03%
00182	182181	60.0	0.02%
00182	182182	131.8	0.05%
00182	182183	118.0	0.04%
00182	182184	223.0	0.08%
00182	182185	117.0	0.04%
00182	182186	181.0	0.06%
00182	182187	181.0	0.06%
00182	182189	1,265.0	0.45%
00182	182190	1,298.0	0.46%
00182	182192	165.4	0.06%
00182	182193	162.4	0.06%
00182	182195	111.0	0.04%
00182	182196	135.6	0.05%
00182	182197	134.6	0.05%
00182	182199	155.0	0.05%
00182	182200	61.0	0.02%
00182	182201	62.0	0.02%
00182	182203	37.0	0.01%
00182	182204	228.0	0.08%
00182	182205	222.0	0.08%
00182	182206	44.0	0.02%
00182	182207	34.0	0.01%
00182	182208	78.0	0.03%
00182	182209	733.0	0.26%
00182	182210	449.5	0.16%
00182	182211	31.0	0.01%
00182	182212	65.5	0.02%
00182	182213	27.0	0.01%
00182	182214	242.0	0.09%
00182	182215	76.0	0.03%

	00182	182216	153.0	0.05%		
	00182	182217	372.0	0.13%		
	00182	182218	564.0	0.20%		
	00182	182219	179.0	0.06%		
	00182	182227	591.0	0.21%		
	00182	182229	1,833.0	0.65%		
	00182	182231	838.7	0.30%		
	00182	182233	652.6	0.23%		
	00182	182235	193.0	0.07%		
	00182	182236	189.0	0.07%		
	00182	182238	140.0	0.05%	14.27%	
	00183	183101	2,472.6	0.87%		
	00183	183102	922.6	0.33%		
	00183	183104	1,275.0	0.45%		
	00183	183105	2,738.0	0.97%		
	00183	183106	2,669.0	0.94%		
	00183	183108	1,146.0	0.40%		
	00183	183109	511.0	0.18%		
	00183	183112	138.5	0.05%		
	00183	183113	102.0	0.04%		
	00183	183114	53.0	0.02%		
	00183	183115	24.0	0.01%		
	00183	183116	43.8	0.02%		
	00183	183117	114.0	0.04%		
	00183	183118	44.0	0.02%		
	00183	183119	87.0	0.03%		
	00183	183120	37.6	0.01%		
	00183	183121	101.8	0.04%		
	00183	183122	34.0	0.01%		
	00183	183124	287.5	0.10%		
	00183	183125	46.0	0.02%		
	00183	183126	30.0	0.01%	4.54%	
	00187	187100	1,487.5	0.52%		
	00187	187101	1,434.5	0.51%	1.03%	
	00188	188100	2,115.6	0.75%		
	00188	188101	1,348.6	0.48%	1.22%	
	00189	189100	2,959.0	1.04%	1.04%	
	00190	190100	337.0	0.12%	0.12%	
	00191	191100	961.5	0.34%		
	00191	191101	1,357.5	0.48%	0.82%	
	00192	192100	127.0	0.04%		
	00192	192101	127.0	0.04%	0.09%	
Tennessee	00220	220100	557.0	0.20%	0.20%	
Florida	00241	241100	2,093.2	0.74%	0.74%	Tierra Verde
	00242	242100	130.7	0.05%		
	00242	242101	130.7	0.05%	0.09%	Lake Placid

00245	245100	7,545.9	2.66%		
00245	245101	1,065.0	0.38%	3.04%	Alafaya
00246	246100	1,745.0	0.62%	0.62%	Longwood
00248	248100	1,247.0	0.44%		
00248	248101	1,145.5	0.40%	0.84%	Cypress Lakes
00249	249100	1,602.6	0.57%		
00249	249101	908.0	0.32%	0.89%	Eagle Ridge
00250	250100	3,355.0	1.18%	1.18%	Mid-County
00251	251100	66.0	0.02%		
00251	251101	43.0	0.02%		
00251	251102	3,065.1	1.08%		
00251	251103	2,966.8	1.05%		
00251	251106	5,684.5	2.01%	4.17%	LUSI
00252	252106	1,788.3	0.63%		
00252	252107	162.0	0.06%		
00252	252125	1,225.0	0.43%		
00252	252126	1,023.0	0.36%	1.48%	UIF - Pasco
00252	252110	1,174.0	0.41%		
00252	252111	1,160.5	0.41%		
00252	252113	225.5	0.08%		
00252	252114	61.0	0.02%		
00252	252115	102.0	0.04%		
00252	252116	77.0	0.03%		
00252	252117	171.0	0.06%		
00252	252118	345.0	0.12%		
00252	252119	245.0	0.09%		
00252	252121	224.5	0.08%		
00252	252122	250.5	0.09%	1.42%	UIF - Seminole
00252	252123	260.5	0.09%		
00252	252124	43.0	0.02%	0.11%	UIF - Orange
00252	252128	433.3	0.15%	0.15%	UIF - Pinellas
00252	252129	532.1	0.19%		
00252	252130	78.8	0.03%	0.22%	UIF - Marion
00253	253101	1,104.7	0.39%		
00253	253102	1,030.2	0.36%	0.75%	Miles Grant
00254	254100	197.0	0.07%		
00254	254101	742.5	0.26%	0.33%	ACME
00255	255100	11,797.7	4.16%		
00255	255101	9,158.0	3.23%		
00255	255102	4.0	0.00%	7.39%	Sanlando
00256	256100	1,083.9	0.38%	0.38%	Sandalhaven

	00257	257100	242.0	0.09%		
	00257	257101	241.0	0.09%	0.17%	Bayside
	00259	259100	781.1	0.28%		
	00259	259101	760.7	0.27%	0.54%	Labrador
	00260	260100	1,465.0	0.52%		
	00260	260101	1,247.0	0.44%	0.96%	Pennbrooke
	00261	261100	195.2	0.07%		
	00261	261101	167.2	0.06%	0.13%	Hutchinson Island
	00262	262100	203.8	0.07%		
	00262	262101	171.0	0.06%	0.13%	Sandy Creek
Maryland	00286	286100	842.0	0.30%		
	00286	286101	81.0	0.03%	0.33%	
	00287	287100	1,480.0	0.52%	0.52%	
	00288	288100	1,114.1	0.39%		
	00288	288101	1,075.4	0.38%	0.77%	
New Jersey	00300	300100	794.0	0.28%		
	00300	300101	276.0	0.10%	0.38%	
Pennsylvania	00315	315100	768.5	0.27%	0.27%	
	00316	316100	2,173.0	0.77%	0.77%	
	00317	317100	1,724.0	0.61%		
	00317	317101	1,720.0	0.61%	1.21%	
Virginia	00332	332100	169.0	0.06%	0.06%	
	00333	333100	2,666.7	0.94%		
	00333	333101	2,679.7	0.95%	1.89%	
Kentucky	00345	345101	761.8	0.27%		
	00345	345102	6,573.0	2.32%	2.59%	
Louisiana	00356	356102	511.0	0.18%		
	00356	356103	493.0	0.17%		
	00356	356105	2,101.7	0.74%		
	00356	356106	2,069.9	0.73%		
	00356	356108	672.7	0.24%		
	00356	356109	661.8	0.23%		
	00356	356111	672.5	0.24%		
	00356	356112	668.5	0.24%		
	00356	356114	386.5	0.14%		
	00356	356115	363.0	0.13%		
	00356	356117	556.4	0.20%		
	00356	356118	534.6	0.19%		
	00356	356120	49.5	0.02%		
	00356	356121	47.8	0.02%		

	00356	356122	41.8	0.01%		
	00356	356124	161.0	0.06%		
	00356	356125	158.0	0.06%		
	00356	356127	105.0	0.04%	3.62%	LWS
	00357	357101	4,575.8	1.61%		
	00357	357102	4,265.4	1.50%		
	00357	357104	940.8	0.33%		
	00357	357105	811.8	0.29%	3.74%	UIL
Georgia	00385	385100	4,860.7	1.71%		
	00385	385101	4,726.2	1.67%		
	00385	385103	652.0	0.23%	3.61%	
	00386	386101	52.0	0.02%		
	00386	386102	24.0	0.01%		
	00386	386103	109.0	0.04%		
	00386	386105	191.0	0.07%		
	00386	386106	20.0	0.01%		
	00386	386107	107.0	0.04%		
	00386	386108	14.0	0.00%		
	00386	386109	140.0	0.05%		
	00386	386110	47.0	0.02%		
	00386	386111	153.0	0.05%		
	00386	386112	61.0	0.02%		
	00386	386113	164.0	0.06%		
	00386	386114	21.0	0.01%		
	00386	386115	57.0	0.02%		
	00386	386116	254.0	0.09%		
	00386	386117	31.0	0.01%		
	00386	386118	164.0	0.06%		
	00386	386119	165.0	0.06%		
	00386	386121	40.0	0.01%		
	00386	386122	37.0	0.01%		
	00386	386123	128.0	0.05%		
	00386	386124	18.0	0.01%		
	00386	386125	36.0	0.01%		
	00386	386126	6.0	0.00%		
	00386	386127	11.0	0.00%		
	00386	386128	29.0	0.01%		
	00386	386129	16.0	0.01%	0.74%	
South Carolina	00400	400103	100.8	0.04%		
	00400	400104	64.0	0.02%		
	00400	400105	97.0	0.03%		
	00400	400106	154.0	0.05%		
	00400	400108	21.0	0.01%		
	00400	400109	298.6	0.11%		
	00400	400110	205.0	0.07%		
	00400	400111	86.0	0.03%		
	00400	400113	127.0	0.04%		
	00400	400114	17.0	0.01%		
	00400	400115	116.0	0.04%		
	00400	400116	114.0	0.04%		
	00400	400118	42.4	0.01%		
	00400	400119	164.0	0.06%		

00400	400120	190.8	0.07%	
00400	400121	47.0	0.02%	
00400	400122	95.5	0.03%	
00400	400123	253.0	0.09%	
00400	400124	67.0	0.02%	
00400	400125	22.0	0.01%	
00400	400126	115.0	0.04%	
00400	400127	3,474.1	1.23%	
00400	400128	3,129.1	1.10%	
00400	400130	2,234.8	0.79%	
00400	400131	2,215.2	0.78%	
00400	400133	141.0	0.05%	
00400	400134	140.0	0.05%	
00400	400136	198.0	0.07%	
00400	400137	187.0	0.07%	
00400	400138	163.0	0.06%	
00400	400139	78.8	0.03%	
00400	400140	328.5	0.12%	
00400	400141	1,080.8	0.38%	
00400	400143	3,172.6	1.12%	
00400	400144	219.0	0.08%	
00400	400145	230.0	0.08%	
00400	400147	114.0	0.04%	6.88%
00401	401104	200.5	0.07%	
00401	401105	322.0	0.11%	
00401	401106	1.0	0.00%	
00401	401107	191.6	0.07%	
00401	401108	351.0	0.12%	
00401	401109	192.0	0.07%	
00401	401110	67.0	0.02%	
00401	401111	72.0	0.03%	
00401	401112	116.5	0.04%	
00401	401113	22.0	0.01%	
00401	401114	23.0	0.01%	
00401	401115	138.0	0.05%	
00401	401116	195.6	0.07%	
00401	401117	46.0	0.02%	
00401	401118	80.0	0.03%	
00401	401119	9.0	0.00%	
00401	401120	37.0	0.01%	
00401	401121	57.0	0.02%	
00401	401122	149.0	0.05%	
00401	401123	31.0	0.01%	
00401	401124	21.0	0.01%	
00401	401125	34.0	0.01%	
00401	401126	24.0	0.01%	
00401	401127	387.0	0.14%	
00401	401128	48.0	0.02%	
00401	401129	147.0	0.05%	
00401	401130	43.0	0.02%	
00401	401131	71.0	0.03%	
00401	401132	79.0	0.03%	
00401	401133	151.0	0.05%	
00401	401134	57.0	0.02%	
00401	401135	21.0	0.01%	



00401	401136	117.6	0.04%	
00401	401137	274.0	0.10%	
00401	401138	187.0	0.07%	
00401	401139	71.0	0.03%	
00401	401140	38.0	0.01%	
00401	401142	218.0	0.08%	
00401	401143	218.0	0.08%	
00401	401145	16.0	0.01%	
00401	401146	27.0	0.01%	
00401	401147	30.2	0.01%	
00401	401148	32.2	0.01%	
00401	401149	40.0	0.01%	
00401	401150	81.0	0.03%	
00401	401151	55.0	0.02%	
00401	401153	136.0	0.05%	
00401	401154	46.0	0.02%	
00401	401156	43.0	0.02%	
00401	401157	26.5	0.01%	
00401	401158	20.2	0.01%	
00401	401159	35.0	0.01%	
00401	401160	67.0	0.02%	
00401	401161	70.6	0.02%	
00401	401162	51.8	0.02%	
00401	401163	35.6	0.01%	
00401	401164	28.8	0.01%	
00401	401165	75.6	0.03%	
00401	401166	28.0	0.01%	
00401	401167	20.0	0.01%	
00401	401168	27.0	0.01%	
00401	401169	50.0	0.02%	
00401	401170	16.8	0.01%	
00401	401171	40.6	0.01%	
00401	401172	36.2	0.01%	
00401	401173	44.8	0.02%	
00401	401174	47.0	0.02%	
00401	401175	14.0	0.00%	
00401	401176	77.0	0.03%	
00401	401177	94.0	0.03%	
00401	401178	71.0	0.03%	
00401	401179	64.0	0.02%	
00401	401180	73.0	0.03%	
00401	401181	19.0	0.01%	
00401	401182	52.0	0.02%	
00401	401183	33.0	0.01%	
00401	401184	106.0	0.04%	
00401	401185	68.0	0.02%	
00401	401186	98.0	0.03%	
00401	401187	60.0	0.02%	
00401	401188	28.0	0.01%	
00401	401189	68.0	0.02%	
00401	401190	70.0	0.02%	
00401	401191	22.0	0.01%	
00401	401192	94.0	0.03%	2.41%
00402	402100	55.0	0.02%	
00402	402101	120.0	0.04%	0.06%

	00403	403101	24.0	0.01%	
	00403	403102	20.0	0.01%	
	00403	403103	51.0	0.02%	
	00403	403104	54.0	0.02%	
	00403	403107	137.0	0.05%	
	00403	403108	92.0	0.03%	
	00403	403109	86.0	0.03%	
	00403	403110	73.0	0.03%	
	00403	403111	174.2	0.06%	
	00403	403112	149.8	0.05%	
	00403	403113	204.2	0.07%	
	00403	403114	54.0	0.02%	
	00403	403115	84.6	0.03%	
	00403	403116	80.8	0.03%	
	00403	403118	1.0	0.00%	0.45%
	00406	406100	1,719.0	0.61%	
	00406	406101	1,696.0	0.60%	1.20%
Arizona	00425	425100	8,690.1	3.07%	3.07%
Nevada	00450	450100	3,326.5	1.17%	1.17%
	00451	451100	4,291.2	1.51%	
	00451	451101	146.7	0.05%	1.57%
	00452	452100	580.5	0.20%	0.20%
	00453	453100	6,245.2	2.20%	
	00453	453101	3,557.9	1.25%	
	00453	453103	755.5	0.27%	
	00453	453104	585.0	0.21%	3.93%
Bio-Tech	00900	900100	296.8	0.10%	0.10%
			<u>283,513.2</u>	<u>100.00%</u>	<u>100.00%</u>

ERC COUNT 12/08  
 FLORIDA AND SOUTH REGIONS

w/p d-1

State	Company	Business Unit	ERC	% to Total Florida/South		
Florida	00241	241100	2,093.2	2.23%	2.23%	Tierra Verde
	00242	242100	130.7	0.14%		
	00242	242101	130.7	0.14%	0.28%	Lake Placid
	00245	245100	7,545.9	8.04%		
	00245	245101	1,065.0	1.14%	9.18%	Alafaya
	00246	246100	1,745.0	1.86%	1.86%	Longwood
	00248	248100	1,247.0	1.33%		
	00248	248101	1,145.5	1.22%	2.55%	Cypress Lakes
	00249	249100	1,602.6	1.71%		
	00249	249101	908.0	0.97%	2.68%	Eagle Ridge
	00250	250100	3,355.0	3.58%	3.58%	Mid-County
	00251	251100	66.0	0.07%		
	00251	251101	43.0	0.05%		
	00251	251102	3,065.1	3.27%		
	00251	251103	2,966.8	3.16%		
	00251	251106	5,684.5	6.06%	12.60%	LUSI
	00252	252106	1,788.3	1.91%		
	00252	252107	162.0	0.17%		
	00252	252125	1,225.0	1.31%		
	00252	252126	1,023.0	1.09%	4.48%	UIF - Pasco
	00252	252110	1,174.0	1.25%		
	00252	252111	1,160.5	1.24%		
	00252	252113	225.5	0.24%		
	00252	252114	61.0	0.07%		
	00252	252115	102.0	0.11%		
	00252	252116	77.0	0.08%		
	00252	252117	171.0	0.18%		
	00252	252118	345.0	0.37%		
	00252	252119	245.0	0.26%		
	00252	252121	224.5	0.24%		
	00252	252122	250.5	0.27%	4.30%	UIF - Seminole
	00252	252123	260.5	0.28%		
	00252	252124	43.0	0.05%	0.32%	UIF - Orange
	00252	252128	433.3	0.46%	0.46%	UIF - Pinellas
	00252	252129	532.1	0.57%		
	00252	252130	78.8	0.08%	0.65%	UIF - Marion
	00253	253101	1,104.7	1.18%		
	00253	253102	1,030.2	1.10%	2.28%	Miles Grant
	00254	254100	197.0	0.21%		
	00254	254101	742.5	0.79%	1.00%	ACME
	00255	255100	11,797.7	12.58%		
	00255	255101	9,158.0	9.76%		
	00255	255102	4.0	0.00%	22.34%	Sanlando
	00256	256100	1,083.9	1.16%	1.16%	Sandalhaven
	00257	257100	242.0	0.26%		
	00257	257101	241.0	0.26%	0.51%	Bayside
	00259	259100	781.1	0.83%		
	00259	259101	760.7	0.81%	1.64%	Labrador
	00260	260100	1,465.0	1.56%		
	00260	260101	1,247.0	1.33%	2.89%	Pennbrooke
00261	261100	195.2	0.21%			
00261	261101	167.2	0.18%	0.39%	Hutchinson Island	

	00262	262100	203.8	0.22%		
	00262	262101	171.0	0.18%	0.40%	Sandy Creek
Louisiana	00356	356102	511.0	0.54%		
	00356	356103	493.0	0.53%		
	00356	356105	2,101.7	2.24%		
	00356	356106	2,069.9	2.21%		
	00356	356108	672.7	0.72%		
	00356	356109	661.8	0.71%		
	00356	356111	672.5		0.72%	
	00356	356112	668.5	0.71%		
	00356	356114	386.5	0.41%		
	00356	356115	363.0	0.39%		
	00356	356117	556.4	0.59%		
	00356	356118	534.6	0.57%		
	00356	356120	49.5	0.05%		
	00356	356121	47.8	0.05%		
	00356	356122	41.8	0.04%		
	00356	356124	161.0	0.17%		
	00356	356125	158.0	0.17%		
	00356	356127	105.0		0.11%	10.93% LWS
	00357	357101	4,575.8	4.88%		
	00357	357102	4,265.4	4.55%		
	00357	357104	940.8	1.00%		
	00357	357105	811.8	0.87%	11.29%	UIL
			<u>93,816.5</u>	<u>100.00%</u>		
					<u>100.00%</u>	

ERC COUNT 12/08  
FLORIDA REGION

w/p d-2

State	Company	Business Unit	ERC	% to Total Florida	
Florida	00241	241100	2,093.2	2.87%	2.87% Tierra Verde
	00242	242100	130.7	0.18%	
	00242	242101	130.7	0.18%	0.36% Lake Placid
	00245	245100	7,545.9	10.34%	
	00245	245101	1,065.0	1.46%	11.80% Alafaya
	00246	246100	1,745.0	2.39%	2.39% Longwood
	00248	248100	1,247.0	1.71%	
	00248	248101	1,145.5	1.57%	3.28% Cypress Lakes
	00249	249100	1,602.6	2.20%	
	00249	249101	908.0	1.24%	3.44% Eagle Ridge
	00250	250100	3,355.0	4.60%	4.60% Mid-County
	00251	251100	66.0	0.09%	
	00251	251101	43.0	0.06%	
	00251	251102	3,065.1	4.20%	
	00251	251103	2,966.8	4.07%	
	00251	251106	5,684.5	7.79%	16.21% LUSI
	00252	252106	1,788.3	2.45%	
	00252	252107	162.0	0.22%	
	00252	252125	1,225.0	1.68%	
	00252	252126	1,023.0	1.40%	5.75% UIF - Pasco
	00252	252110	1,174.0	1.61%	
	00252	252111	1,160.5	1.59%	
	00252	252113	225.5	0.31%	
	00252	252114	61.0	0.08%	
	00252	252115	102.0	0.14%	
	00252	252116	77.0	0.11%	
	00252	252117	171.0	0.23%	
	00252	252118	345.0	0.47%	
	00252	252119	245.0	0.34%	
	00252	252121	224.5	0.31%	
	00252	252122	250.5	0.34%	5.53% UIF - Seminole
	00252	252123	260.5	0.36%	
	00252	252124	43.0	0.06%	0.42% UIF - Orange
	00252	252128	433.3	0.59%	0.59% UIF - Pinellas
	00252	252129	532.1	0.73%	
	00252	252130	78.8	0.11%	0.84% UIF - Marion
	00253	253101	1,104.7	1.51%	
	00253	253102	1,030.2	1.41%	2.93% Miles Grant
	00254	254100	197.0	0.27%	
	00254	254101	742.5	1.02%	1.29% ACME
	00255	255100	11,797.7	16.17%	
	00255	255101	9,158.0	12.55%	
	00255	255102	4.0	0.01%	28.72% Sanlando
	00256	256100	1,083.9	1.49%	1.49% Sandalhaven
	00257	257100	242.0	0.33%	
	00257	257101	241.0	0.33%	0.66% Bayside
	00259	259100	781.1	1.07%	

00259	259101	760.7	1.04%	2.11% Labrador
00260	260100	1,465.0	2.01%	
00260	260101	1,247.0	1.71%	3.72% Pennbrooke
00261	261100	195.2	0.27%	
00261	261101	167.2	0.23%	0.50% Hutchinson Island
00262	262100	203.8	0.28%	
00262	262101	171.0	0.23%	0.51% Sandy Creek
		<u>72,968.0</u>	<u>100.00%</u>	<u>100.00%</u>

ERC COUNT 12/08  
 FLORIDA FIELD EMPLOYEES

w/p d-3

<u>Neal, William</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
241100	Tierra Verde	S	2,093.2	14.07%	14.07%
248100	Cypress Lakes	W	1,247.0	8.38%	
248101	Cypress Lakes	S	1,145.5	7.70%	16.09%
250100	Mid-County	S	3,355.0	22.56%	22.56%
Utilities, Inc. of Florida					
252106	Orangewood	W	1,788.3	12.02%	
252107	Orangewood	S	162.0	1.09%	
252125	Summertree	W	1,225.0	8.24%	
252126	Summertree	S	1,023.0	6.88%	
252128	Lake Tarpon	W	433.3	2.91%	31.14%
257100	Bayside	W	242.0	1.63%	
257101	Bayside	S	241.0	1.62%	3.25%
259100	Labrador	W	781.1	5.25%	
259101	Labrador	S	760.7	5.12%	10.37%
262100	Sandy Creek	W	203.8	1.37%	
262101	Sandy Creek	S	171.0	1.15%	2.52%
			<u>14,871.9</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Finchirsh, Jeffrey</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
241100	Tierra Verde	S	2,093.2	31.13%	31.13%
Utilities, Inc. of Florida					
252106	Orangewood	W	1,788.3	26.59%	
252107	Orangewood	S	162.0	2.41%	
252125	Summertree	W	1,225.0	18.22%	
252126	Summertree	S	1,023.0	15.21%	
252128	Lake Tarpon	W	433.3	6.44%	68.87%
			<u>6,724.8</u>	<u>100.00%</u>	<u>100.00%</u>
<u>Stewart, Malcolm</u>		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
242100	Lake Placid	W	130.7	3.39%	
242101	Lake Placid	S	130.7	3.39%	6.78%
249100	Eagle Ridge	S	1,602.6	41.56%	
249101	Eagle Ridge	S	908.0	23.55%	65.11%
256100	Sandalhaven	S	1,083.9	28.11%	28.11%
			<u>3,855.9</u>	<u>100.00%</u>	<u>100.00%</u>

**Chard, Ronald**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
242100 Lake Placid	W	130.7	0.71%	
242101 Lake Placid	S	130.7	0.71%	1.42%
248100 Cypress Lakes	W	1,247.0	6.78%	
248101 Cypress Lakes	S	1,145.5	6.23%	13.01%
249100 Eagle Ridge	S	1,602.6	8.71%	
249101 Eagle Ridge	S	908.0	4.94%	13.65%
250100 Mid-County	S	3,355.0	18.24%	18.24%
Utilities, Inc. of Florida				
252106 Orangewood	W	1,788.3	9.72%	
252107 Orangewood	S	162.0	0.88%	
252125 Summertree	W	1,225.0	6.66%	
252126 Summertree	S	1,023.0	5.56%	
252128 Lake Tarpon	W	433.3	2.36%	25.18%
253101 Miles Grant	W	1,104.7	6.01%	
253102 Miles Grant	S	1,030.2	5.60%	11.61%
256100 Sandalhaven	S	1,083.9	5.89%	5.89%
257100 Bayside	W	242.0	1.32%	
257101 Bayside	S	241.0	1.31%	2.63%
259100 Labrador	W	781.1	4.25%	
259101 Labrador	S	760.7	4.14%	8.38%
		<b>18,394.7</b>	<b>100.00%</b>	<b>100.00%</b>

**Wilson, Michael**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
242100 Lake Placid	W	130.7	0.68%	
242101 Lake Placid	S	130.7	0.68%	1.37%
248100 Cypress Lakes	W	1,247.0	6.52%	
248101 Cypress Lakes	S	1,145.5	5.99%	12.51%
249100 Eagle Ridge	S	1,602.6	8.38%	
249101 Eagle Ridge	S	908.0	4.75%	13.12%
250100 Mid-County	S	3,355.0	17.54%	17.54%
Utilities, Inc. of Florida				
252106 Orangewood	W	1,788.3	9.35%	
252107 Orangewood	S	162.0	0.85%	
252125 Summertree	W	1,225.0	6.40%	
252126 Summertree	S	1,023.0	5.35%	
252128 Lake Tarpon	W	433.3	2.26%	24.21%
253101 Miles Grant	W	1,104.7	5.77%	
253102 Miles Grant	S	1,030.2	5.38%	11.16%
256100 Sandalhaven	S	1,083.9	5.67%	5.67%
257100 Bayside	W	242.0	1.26%	
257101 Bayside	S	241.0	1.26%	2.52%
259100 Labrador	W	781.1	4.08%	
259101 Labrador	S	760.7	3.98%	8.06%
261100 Hutchinson Island	W	195.2	1.02%	
261101 Hutchinson Island	S	167.2	0.87%	1.89%
262100 Sandy Creek	W	203.8	1.07%	
262101 Sandy Creek	S	171.0	0.89%	1.96%
		<b>19,131.9</b>	<b>100.00%</b>	<b>100.00%</b>



<u>Worrell, David</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
241100	Tierra Verde	S	2,093.2	20.77%	20.77%
250100	Mid-County	S	3,355.0	33.28%	33.28%
	Utilities, Inc. of Florida				
252106	Orangewood	W	1,788.3	17.74%	
252107	Orangewood	S	162.0	1.61%	
252125	Summertree	W	1,225.0	12.15%	
252126	Summertree	S	1,023.0	10.15%	
252128	Lake Tarpon	W	433.3	4.30%	45.95%
			<u>10,079.8</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Anderson, Daniel</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
	Utilities, Inc. of Florida				
252129	Golden Hills	W	532.1	16.01%	
252130	Golden Hills	S	78.8	2.37%	18.38%
260100	Pennbrooke	W	1,465.0	44.09%	
260101	Pennbrooke	S	1,247.0	37.53%	81.62%
			<u>3,322.9</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Bailey, Alan</u> <u>Brown, Donna</u> <u>Finch, Allan</u> <u>Keys, Eugene</u> <u>Lorenzo, Alexander</u> <u>Swegheimer, James</u> <u>Tzareff, Paul</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
255100	Sanlando	W	11,797.7	56.29%	
255101	Sanlando	S	9,158.0	43.69%	
255102	Sanlando	R	4.0	0.02%	100.00%
			<u>20,959.7</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Blasco, Christopher</u> <u>Richardson, James</u> <u>Schwades, Charles</u> <u>Smith, Donald</u> <u>White, Donald</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
	LUSI				
251100	Four Lakes	W	66.0	0.42%	
251101	Lake Saunders	W	43.0	0.27%	
251102	South	W	3,065.1	19.29%	
251103	South	S	2,966.8	18.67%	
251106	North	W	5,684.5	35.77%	74.42%
	Utilities, Inc. of Florida				
252129	Golden Hills	W	532.1	3.35%	
252130	Golden Hills	S	78.8	0.50%	3.84%
254101	ACME	N R	742.5	4.67%	4.67%
260100	Pennbrooke	W	1,465.0	9.22%	
260101	Pennbrooke	S	1,247.0	7.85%	17.07%
			<u>15,890.8</u>	<u>100.00%</u>	<u>100.00%</u>

Callahan, Robert  
Cooper, Robert  
Ebert, Shawn  
Galarza, Richard  
Hollister, Jimmie  
Leard, Mark  
Learned, Scott  
Marinelli, John  
Morrell, Matthew  
Pennington, Jonathan  
Pinder, Jeffrey  
Shue, Mickey  
Wright, Thomas

	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100	Alafaya	S	7,545.9	21.16%	
245101	Alafaya	R	1,065.0	2.99%	24.15%
246100	Longwood	S	1,745.0	4.89%	4.89%
Utilities, Inc. of Florida					
252110	Weathersfield	W	1,174.0	3.29%	
252111	Weathersfield	S	1,160.5	3.25%	
252113	Oakland Shores	W	225.5	0.63%	
252114	Little Wekiva	W	61.0	0.17%	
252115	Park Ridge	W	102.0	0.29%	
252116	Phillips	W	77.0	0.22%	
252117	Crystal Lake	W	171.0	0.48%	
252118	Ravenna Park	W	345.0	0.97%	
252119	Ravenna Park	S	245.0	0.69%	
252121	Bear Lake Manor	W	224.5	0.63%	
252122	Jansen	W	250.5	0.70%	
252123	Crescent Heights	W	260.5	0.73%	
252124	Davis Shores	W	43.0	0.12%	12.17%
255100	Sanlando	W	11,797.7	33.09%	
255101	Sanlando	S	9,158.0	25.68%	
255102	Sanlando	R	4.0	0.01%	58.78%
			<u>35,655.1</u>	<u>100.00%</u>	<u>100.00%</u>

Cardinal, Anthony  
Habery, Stephen  
Schneider, Keith

	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
Utilities, Inc. of Florida					
252106	Orangewood	W	1,788.3	38.61%	
252107	Orangewood	S	162.0	3.50%	
252125	Summertree	W	1,225.0	26.45%	
252126	Summertree	S	1,023.0	22.09%	
252128	Lake Tarpon	W	433.3	9.36%	100.00%
			<u>4,631.6</u>	<u>100.00%</u>	<u>100.00%</u>

**Carver, Nathaniel**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100 Alafaya	S	7,545.9	14.85%	
245101 Alafaya	R	1,065.0	2.10%	16.95%
246100 Longwood	S	1,745.0	3.43%	3.43%
LUSI				
251100 Four Lakes	W	66.0	0.13%	
251101 Lake Saunders	W	43.0	0.08%	
251102 South	W	3,065.1	6.03%	
251103 South	S	2,966.8	5.84%	
251106 North	W	5,684.5	11.19%	23.28%
Utilities, Inc. of Florida				
252110 Weathersfield	W	1,174.0	2.31%	
252111 Weathersfield	S	1,160.5	2.28%	
252113 Oakland Shores	W	225.5	0.44%	
252114 Little Wekiva	W	61.0	0.12%	
252115 Park Ridge	W	102.0	0.20%	
252116 Phillips	W	77.0	0.15%	
252117 Crystal Lake	W	171.0	0.34%	
252118 Ravenna Park	W	345.0	0.68%	
252119 Ravenna Park	S	245.0	0.48%	
252121 Bear Lake Manor	W	224.5	0.44%	
252122 Jansen	W	250.5	0.49%	
252123 Crescent Heights	W	260.5	0.51%	
252124 Davis Shores	W	43.0	0.08%	
252129 Golden Hills	W	532.1	1.05%	
252130 Golden Hills	S	78.8	0.16%	9.74%
255100 Sanlando	W	11,797.7	23.22%	
255101 Sanlando	S	9,158.0	18.03%	
255102 Sanlando	R	4.0	0.01%	41.26%
260100 Pennbrooke	W	1,465.0	2.88%	
260101 Pennbrooke	S	1,247.0	2.45%	5.34%
		<b>50,803.4</b>	<b>100.00%</b>	<b>100.00%</b>

**Coffee Jr, John**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
Utilities, Inc. of Florida				
252110 Weathersfield	W	1,174.0	4.64%	
252111 Weathersfield	S	1,160.5	4.59%	
252113 Oakland Shores	W	225.5	0.89%	
252114 Little Wekiva	W	61.0	0.24%	
252115 Park Ridge	W	102.0	0.40%	
252116 Phillips	W	77.0	0.30%	
252117 Crystal Lake	W	171.0	0.68%	
252118 Ravenna Park	W	345.0	1.36%	
252119 Ravenna Park	S	245.0	0.97%	
252121 Bear Lake Manor	W	224.5	0.89%	
252122 Jansen	W	250.5	0.99%	
252123 Crescent Heights	W	260.5	1.03%	
252124 Davis Shores	W	43.0	0.17%	17.15%
255100 Sanlando	W	11,797.7	46.63%	
255101 Sanlando	S	9,158.0	36.20%	
255102 Sanlando	R	4.0	0.02%	82.85%
		<b>25,299.2</b>	<b>100.00%</b>	<b>100.00%</b>

**Eubanks, Brian**

		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
LUSI					
251100	Four Lakes	W	66.0	0.44%	
251101	Lake Saunders	W	43.0	0.28%	
251102	South	W	3,065.1	20.23%	
251103	South	S	2,966.8	19.59%	
251106	North	W	5,684.5	37.53%	78.06%
Utilities, Inc. of Florida					
252129	Golden Hills	W	532.1	3.51%	
252130	Golden Hills	S	78.8	0.52%	4.03%
260100	Pennbrooke	W	1,465.0	9.67%	
260101	Pennbrooke	S	1,247.0	8.23%	17.90%
			<b>15,148.3</b>	<b>100.00%</b>	<b>100.00%</b>

**Gentilucci, Domenic**

		<u>System</u>	<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100	Alafaya	S	7,545.9	16.60%	
245101	Alafaya	R	1,065.0	2.34%	18.94%
LUSI					
251100	Four Lakes	W	66.0	0.15%	
251101	Lake Saunders	W	43.0	0.09%	
251102	South	W	3,065.1	6.74%	
251103	South	S	2,966.8	6.53%	
251106	North	W	5,684.5	12.50%	26.01%
Utilities, Inc. of Florida					
252129	Golden Hills	W	532.1	1.17%	
252130	Golden Hills	S	78.8	0.17%	1.34%
255100	Sanlando	W	11,797.7	25.95%	
255101	Sanlando	S	9,158.0	20.14%	
255102	Sanlando	R	4.0	0.01%	46.10%
254101	ACME	N R	742.5	1.63%	1.63%
260100	Pennbrooke	W	1,465.0	3.22%	
260101	Pennbrooke	S	1,247.0	2.74%	5.97%
			<b>45,461.4</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Gongre, Brian</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
245100	Alafaya	S	7,545.9	14.64%	
245101	Alafaya	R	1,065.0	2.07%	16.71%
246100	Longwood	S	1,745.0	3.39%	3.39%
LUSI					
251100	Four Lakes	W	66.0	0.13%	
251101	Lake Saunders	W	43.0	0.08%	
251102	South	W	3,065.1	5.95%	
251103	South	S	2,966.8	5.76%	
251106	North	W	5,684.5	11.03%	22.94%
Utilities, Inc. of Florida					
252110	Weathersfield	W	1,174.0	2.28%	
252111	Weathersfield	S	1,160.5	2.25%	
252113	Oakland Shores	W	225.5	0.44%	
252114	Little Wekiva	W	61.0	0.12%	
252115	Park Ridge	W	102.0	0.20%	
252116	Phillips	W	77.0	0.15%	
252117	Crystal Lake	W	171.0	0.33%	
252118	Ravenna Park	W	345.0	0.67%	
252119	Ravenna Park	S	245.0	0.48%	
252121	Bear Lake Manor	W	224.5	0.44%	
252122	Jansen	W	250.5	0.49%	
252123	Crescent Heights	W	260.5	0.51%	
252124	Davis Shores	W	43.0	0.08%	
252129	Golden Hills	W	532.1	1.03%	
252130	Golden Hills	S	78.8	0.15%	9.60%
254101	ACME	N R	742.5	1.44%	1.44%
255100	Sanlando	W	11,797.7	22.89%	
255101	Sanlando	S	9,158.0	17.77%	
255102	Sanlando	R	4.0	0.01%	40.66%
260100	Pennbrooke	W	1,465.0	2.84%	
260101	Pennbrooke	S	1,247.0	2.42%	5.26%
			<b>51,545.9</b>	<b>100.00%</b>	<b>100.00%</b>

<b>Hogue, Raymond</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
245100	Alafaya	S	7,545.9	25.52%	
245101	Alafaya	R	1,065.0	3.60%	29.12%
255100	Sanlando	W	11,797.7	39.90%	
255101	Sanlando	S	9,158.0	30.97%	
255102	Sanlando	R	4.0	0.01%	70.88%
			<b>29,570.6</b>	<b>100.00%</b>	<b>100.00%</b>

<b>McPhee, Allison</b>		<b>System</b>	<b>ERC Count (1)</b>	<b>Percentage to Total</b>	
260100	Pennbrooke	W	1,465.0	54.02%	
260101	Pennbrooke	S	1,247.0	45.98%	100.00%
			<b>2,712.0</b>	<b>100.00%</b>	<b>100.00%</b>

**Overton, Michael**

<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245101 Alafaya	R	1,065.0	4.51%	4.51%
LUSI				
251100 Four Lakes	W	66.0	0.28%	
251101 Lake Saunders	W	43.0	0.18%	
251106 North	W	5,684.5	24.10%	24.56%
Utilities, Inc. of Florida				
252110 Weathersfield	W	1,174.0	4.98%	
252113 Oakland Shores	W	225.5	0.96%	
252114 Little Wekiva	W	61.0	0.26%	
252115 Park Ridge	W	102.0	0.43%	
252116 Phillips	W	77.0	0.33%	
252117 Crystal Lake	W	171.0	0.72%	
252118 Ravenna Park	W	345.0	1.46%	
252121 Bear Lake Manor	W	224.5	0.95%	
252122 Jansen	W	250.5	1.06%	
252123 Crescent Heights	W	260.5	1.10%	
252124 Davis Shores	W	43.0	0.18%	
252129 Golden Hills	W	532.1	2.26%	14.69%
255100 Sanlando	W	11,797.7	50.01%	
255102 Sanlando	R	4.0	0.02%	50.03%
260100 Pennbrooke	W	1,465.0	6.21%	6.21%
		<u>23,591.3</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Parrish, Raymond</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
	LUSI				
251100	Four Lakes	W	66.0	0.45%	
251101	Lake Saunders	W	43.0	0.30%	
251102	South	W	3,065.1	21.08%	
251103	South	S	2,966.8	20.41%	
251106	North	W	5,684.5	39.10%	81.34%
260100	Pennbrooke	W	1,465.0	10.08%	
260101	Pennbrooke	S	1,247.0	8.58%	18.66%
			<u>14,537.4</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Phillips, Christopher</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
245100	Alafaya	S	7,545.9	56.78%	
245101	Alafaya	R	1,065.0	8.01%	64.79%
246100	Longwood	S	1,745.0	13.13%	13.13%
	Utilities, Inc. of Florida				
252110	Weathersfield	W	1,174.0	8.83%	
252113	Oakland Shores	W	225.5	1.70%	
252114	Little Wekiva	W	61.0	0.46%	
252115	Park Ridge	W	102.0	0.77%	
252116	Phillips	W	77.0	0.58%	
252117	Crystal Lake	W	171.0	1.29%	
252118	Ravenna Park	W	345.0	2.60%	
252121	Bear Lake Manor	W	224.5	1.69%	
252122	Jansen	W	250.5	1.88%	
252123	Crescent Heights	W	260.5	1.96%	
252124	Davis Shores	W	43.0	0.32%	22.08%
			<u>13,289.9</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Remigio, Robert</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
255100	Sanlando	W	11,797.7	99.97%	
255102	Sanlando	R	4.0	0.03%	100.00%
			<u>11,801.7</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Sillitoe, Terry</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
	Utilities, Inc. of Florida				
252110	Weathersfield	W	1,174.0	8.14%	
252113	Oakland Shores	W	225.5	1.56%	
252114	Little Wekiva	W	61.0	0.42%	
252115	Park Ridge	W	102.0	0.71%	
252116	Phillips	W	77.0	0.53%	
252117	Crystal Lake	W	171.0	1.19%	
252118	Ravenna Park	W	345.0	2.39%	
252121	Bear Lake Manor	W	224.5	1.56%	
252122	Jansen	W	250.5	1.74%	18.23%
255100	Sanlando	W	11,797.7	81.77%	81.77%
			<u>14,428.2</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Vanmeter Jr, Nathan</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
246100	Longwood	S	1,745.0	100.00%	100.00%
			<u>1,745.0</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Weirzbicki, Anthony</u>	<u>System</u>		<u>ERC Count (1)</u>	<u>Percentage to Total</u>	
242100	Lake Placid	W	130.7	0.77%	
242101	Lake Placid	S	130.7	0.77%	1.54%
248100	Cypress Lakes	W	1,247.0	7.34%	
248101	Cypress Lakes	S	1,145.5	6.74%	14.08%
249100	Eagle Ridge	S	1,602.6	9.43%	
249101	Eagle Ridge	S	908.0	5.34%	14.77%
250100	Mid-County	S	3,355.0	19.74%	19.74%
Utilities, Inc. of Florida					
252106	Orangewood	W	1,788.3	10.52%	
252107	Orangewood	S	162.0	0.95%	
252125	Summertree	W	1,225.0	7.21%	
252126	Summertree	S	1,023.0	6.02%	
252128	Lake Tarpon	W	433.3	2.55%	27.25%
256100	Sandalhaven	S	1,083.9	6.38%	6.38%
257100	Bayside	W	242.0	1.42%	
257101	Bayside	S	241.0	1.42%	2.84%
259100	Labrador	W	781.1	4.60%	
259101	Labrador	S	760.7	4.48%	9.07%
261100	Hutchinson Island	W	195.2	1.15%	
261101	Hutchinson Island	S	167.2	0.98%	2.13%
262100	Sandy Creek	W	203.8	1.20%	
262101	Sandy Creek	S	171.0	1.01%	2.21%
			<u>16,997.0</u>	<u>100.00%</u>	<u>100.00%</u>



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