

## Ruth Nettles

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**From:** Dave [seamist2@comcast.net]  
**Sent:** Friday, April 02, 2010 8:09 PM  
**To:** Filings@psc.state.fl.us  
**Subject:** Southlake Utilities, Inc. - Docket No. 080597-WS - Order No. PSC-09-0623-PAA-WS Audit Adjustments  
**Attachments:** Ann Cole Apr 2 2010.pdf

a. Person Responsible for Filing:

DBN Management  
David deNagy  
205 Seamist Court  
Ponte Vedra Beach, FL 32082  
(904) 710-2029  
[Seamist2@comcast.net](mailto:Seamist2@comcast.net)

b. Docket Number and Title:

Docket Number 080597-WS  
Title: Application for general rate increase in water and wastewater systems in Lake County by Southlake Utilities, Inc.

c. Party on whose behalf documents are filed:

Southlake Utilities, Inc.

d. Total Number of pages in each document:

Eight (8)

e. Brief description of each attached document:

- Letter dated April 2, 2010 to Ms. Ann Cole, Commission Clerk and outline of Audit Findings and corresponding 2009 journal entries to the books of Southlake Utilities, Inc.

David deNagy  
205 Seamist Court  
Ponte Vedra Beach, FL 32082  
(904) 710-2029  
[Seamist2@comcast.net](mailto:Seamist2@comcast.net)

DOCUMENT NUMBER-DATE

02486 APR-5 2010

FPSC-COMMISSION CLERK

**DBN Management**  
205 Seamist Court  
Ponte Vedra Beach, FL 32082  
(904) 710-2029  
[Seamist2@comcast.net](mailto:Seamist2@comcast.net)

April 2, 2010

**VIA E-MAIL**

Ms. Ann Cole, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Dear Ms. Cole,

Enclosed for filing, in connection with Docket No. 080597-WS and Order No. PSC-09-0623-PAA-WS, is an outline of adjustments made to certain NARUC USOA primary accounts in accord with the recommendations made in the referenced Order Number.

If you have any questions or need any additional information please do not hesitate to contact me.

Sincerely,

s/David deNagy

David deNagy

Cc: Mr. James L. Ade (via e-mail)  
Mr. Jeff Cagan (via e-mail)  
Mr. William J. Deas, Esquire (via e-mail)  
Mr. John Guastella (via e-mail)  
Mr. Gary White (via e-mail)  
Mr. Randall Corbin (via e-mail)

DOCUMENT NUMBER-DATE

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**Audit Finding No. 1**

A) Remove plant costs for which no supporting documentation was provided by the Utility.

		Water	Sewer
2002 Shaw Construction	J/E	142,789.13	142,789.12
2002 Shaw Construction	CDJ		25,720.00
2002 Rolon & Sons Plumbing	PJ		8,302.00
		<hr/>	<hr/>
		142,789.13	176,811.12

B) Reduce A/D related to disallowed plant costs.

Composite rate used by Staff	3.13%	3.13%
Annual Depreciation	4,469.30	5,534.19
Yrs	6.5	6.5
Adjustment Amount	29,050.45	35,972.22

Dr (211)	Paid in Capital-Water	\$142,789.13	
Dr (211)	Paid in Capital-Sewer	\$176,811.12	
Dr (01108304)	Accumulated Depreciation - Water	\$29,050.45	
Dr (02108354)	Accumulated Depreciation - Sewer	\$35,972.22	
	Cr (215) Retained Earnings-Water		\$29,050.45
	Cr (215) Retained Earnings-Sewer		\$35,972.22
	Cr (01101304) Water Plant in Service		\$142,789.13
	Cr (02101354) Sewer Plant in Service		\$176,811.12

**Audit Finding No. 2**

A) Enter the value of land at the amounts established in Commission Order No. PSC-00-0917-SC-WS plus subsequent land transactions.

Calculation:	Per Order	Water	Sewer
	2004 Land Sale	95,900.00	300,000.00
	2005 Capital Costs	(20,000.00)	
		<hr/>	<hr/>
		75,900.00	50,585.00
			<hr/>
			350,585.00

Dr (01101303)	Land - Water	\$75,900.00	
Dr (02101353)	Land - Sewer	\$350,585.00	
	Cr (215) Retained Earnings-Water		\$75,900.00
	Cr (215) Retained Earnings-Sewer		\$350,585.00

**Audit Finding No. 3**

A) Reclass Water and Sewer invoices to proper plant accounts and remove unsupported and duplicate cost amounts.

			Water	Sewer
1) Transfers from Sewer UPIS to Water UPIS				
11/30/1998	Shaw Construction	CDJ	26,106.00	(26,106.00)
3/29/2000	Shaw Construction	CDJ	71,250.00	(71,250.00)
4/14/2000	Shaw Construction	CDJ	52,250.00	(52,250.00)
9/12/2000	Shaw Construction	CDJ	10,000.00	(10,000.00)
9/21/2000	Shaw Construction	CDJ	20,562.50	(20,562.50)
12/1/2004	TSG Technologies	PJ	4,169.50	(4,169.50)
1/3/2005	TSG Technologies	PJ	4,400.00	(4,400.00)
2/3/2005	TSG Technologies	PJ	1,971.00	(1,971.00)
4/4/2006	Walker & Co	PJ	32,159.00	(32,159.00)
			<u>222,868.00</u>	<u>(222,868.00)</u>
2) Transfers from Water CWIP to Sewer UPIS				
12/1/2004	TSG Technologies	PJ	(6,029.00)	6,029.00
2/1/2005	Thompson Electric	PJ	(27,380.16)	27,380.16
2/3/2005	TSG Technologies	PJ	(10,628.00)	10,628.00
1/5/2005	TSG Technologies	PJ	(3,115.50)	3,115.50
12/1/2004	TSG Technologies	PJ	(2,895.00)	2,895.00
			<u>(50,047.66)</u>	<u>50,047.66</u>
3) Remove unsupported costs				
12/31/1998	Wm Deas Fees	JE12-60	(26,113.92)	
12/31/1998	Daniels Fees	JE12-61	(8,726.82)	
12/31/1998	Capitalized OH		(40,699.96)	
12/31/1998	CP&H Fees	JE12-62	(37,049.58)	
7/1/2001	RH Wilson	PJ	(5,104.72)	
10/30/2001	RH Wilson	PJ	(9,800.32)	
10/30/2001	RH Wilson	PJ	(7,312.24)	
11/2/2001	RH Wilson	PJ	(5,125.68)	
11/28/2001	RH Wilson	PJ	(2,582.08)	
11/28/2001	RH Wilson	PJ	(2,778.08)	
10/31/1996	Capitalize Ofc Salary	JE10-20		(8,370.82)
12/31/1996	Capitalize RH Wilson	JE12-29		(17,775.02)
12/31/1996	Capitalize D Seereeram	JE12-52		(6,662.50)
6/30/1998	RH Wilson	CDJ		(3,125.30)
9/30/1998	RH Wilson	CDJ		(3,160.32)
12/31/1998	Southlake Dev Ltd	JE12-59		(5,000.00)
12/31/1998	Capitalize OH	JE12-70		(17,597.43)
6/30/1999	RH Wilson			(3,283.00)
12/31/1999	Capitalize Chapman Sal	Dec 3.1-JE		(6,201.00)
5/4/2000	Diamond Fence	CDJ		(5,490.00)
9/21/2000	Reclass RH Wilson	GJ		(5,242.93)
12/31/2000	Adj to Capital Proj. costs	GJ		(5,124.58)
12/31/2000	TSG Technologies	GJ		(15,433.50)
			<u>(145,293.40)</u>	<u>(102,466.40)</u>
4) Costs reclassified to Expense				
11/11/2005	Locke Well & Pump	PJ	(5,397.87)	
1/3/2006	Locke Well & Pump	PJ	(3,449.00)	
			<u>(8,846.87)</u>	
5) Remove duplicative costs				
11/30/1996	Record N/P Allen 11/97	JE11-28		(5,000.00)
11/30/1996	Record N/P Allen 11/98	JE11-29		(5,000.00)
11/30/1996	Record N/P Allen 11/99	JE11-30		(5,000.00)
				<u>(15,000.00)</u>

B) Reduce A/D related to above plant adjustments.

Composite rate used by Staff	3.13%	3.13%
Adjustment Amount	(2,485.70)	(30,794.00)

Dr (see below A) Water Plant in Service		\$18,680.07	
Dr (see below C) Accumulated Depreciation - Water		\$2,485.70	
Dr (see below D) Accumulated Depreciation - Sewer		\$30,794.00	
Dr (215)	Retained Earnings-Sewer	\$259,492.74	
	Cr (215) Retained Earnings-Water		\$21,165.77
	Cr (see below B) Sewer Plant in Service		\$290,286.74
A			C
01101304	\$ 190,709.00		01108304 \$2,127.02
01101331	\$ 32,159.00		01108331 \$358.68
01105.2	\$ (204,187.93)		
	<u>\$ 18,680.07</u>		<u>\$2,485.70</u>
B			D
02101361	\$ (32,159.00)		02108361 \$358.68
02101354	\$ (258,127.74)		02108354 \$30,435.32
	<u>\$ (290,286.74)</u>		<u>\$30,794.00</u>

**Audit Finding No. 4**

Adjust CIAC rate case balance to year-end 2008 CIAC per book balance. This AF requires an adjustment to the Rate Filing Documents only and has no impact on Utility books.

**Audit Finding No. 5**

Adjust projected revenues at existing rates to actual 2008 revenues. This AF requires an adjustment to the Rate Filing Documents only and has no impact on Utility books.

**Audit Finding No. 6**

A) Capitalize Askey-Hughey mapping and site development costs which were expensed in 2008.

	Water	Sewer
Mapping	34,475.50	34,475.50
Sanitary Lateral Connection		5,701.50
Lift Station Construction		17,259.00
	34,475.50	57,436.00

B) Record depreciation related to capitalized plant costs.

Composite rate used by Staff	3.13%	3.13%
Mapping	431.63	431.63
Sanitary Lateral Connection		89.23
Lift Station Construction		378.14
	431.63	899.01

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Dr (215)	Retained Earnings-Water	\$431.63	
Dr (215)	Retained Earnings-Sewer	\$899.01	
Dr (01101348)	Water Plant in Service	\$34,475.50	
Dr (see below A)	Sewer Plant in Service	\$57,436.00	
	Cr (01401636) Contract Services, Other - Water		\$34,475.50
	Cr (02401736) Contract Services, Other - Sewer		\$57,436.00
	Cr (01108348) Accumulated Depreciation - Water		\$431.63
	Cr (see below B) Accumulated Depreciation - Sewer		\$899.01

A			B		
02101362	\$	17,259.00	02108362	\$	(378.14)
02101363	\$	5,701.50	02108363	\$	(89.23)
02101398	\$	34,475.50	02108398	\$	(431.64)
		57,436.00			(899.01)

**Audit Finding No. 7**

Adjust projected Taxes, Other to actual 2008 tax expensess. This AF requires an adjustment to the Rate Filing Documents only and has no impact on Utility books.

**Audit Staff's Re-calculation of Accum. Deprec. and Accum. Amort. of CIAC**

A) Increase Accumulated Depreciation to agree with Staff's calculated 12/31/08 balance.

	Water	Sewer
Staff's calculated balance	1,464,885.77	2,400,403.00
G/L per book balance	1,070,031.74	1,719,992.02
	<u>394,854.03</u>	<u>680,410.98</u>

B) Decrease Accumulated Amortization of CIAC to agree with Staff's calculated 12/31/08 balance.

	Water	Sewer
Staff's calculated balance	872,203.84	1,464,825.90
G/L per book balance	953,186.57	1,677,906.62
	<u>(80,982.73)</u>	<u>(213,080.72)</u>

Dr (215)	Retained Earnings-Water	\$475,836.76	
Dr (215)	Retained Earnings-Sewer	\$893,491.70	
	Cr (see A below) Accumulated Depreciation - Water		\$394,854.03
	Cr (see B below) Accumulated Depreciation - Sewer		\$680,410.98
	Cr (see C below) Accumulated Amort of CIAC - Water		\$80,982.73
	Cr (see D below) Accumulated Amort of CIAC - Sewer		\$213,080.72

A

01108307	\$	(97,617.15)
01108310	\$	(5,956.52)
01108304	\$	(33,872.39)
01108311	\$	(9,934.64)
01108320	\$	(2,826.51)
01108304	\$	(46,936.85)
01108331	\$	(111,387.24)
01108333	\$	(11,963.51)
01108334	\$	(55,630.18)
01108335	\$	(7,970.62)
01108339	\$	(2,075.41)
01108340	\$	(6,816.25)
01108343	\$	(240.70)
01108345	\$	(1,271.03)
01108348	\$	(355.03)
	\$	<u>(394,854.03)</u>

B

02108360	\$	(53,710.82)
02108361	\$	(43,269.40)
02108362	\$	(12,208.74)
02108363	\$	(13,323.24)
02108371	\$	(25,341.78)
02108354	\$	(151,847.02)
02108355	\$	(4,419.56)
02108380	\$	(366,708.49)
02108381	\$	5,827.10
02108389	\$	(4,421.94)
02108390	\$	(6,814.64)
02108395	\$	(1,259.03)
02108398	\$	(2,913.42)
	\$	<u>(680,410.98)</u>

C

01272.1	\$	(40,656.18)
01272.2	\$	(10,850.69)
01272.4	\$	(28,495.95)
01272.5	\$	(979.91)
	\$	<u>(80,982.73)</u>

D

02272.1	\$	(165,085.53)
02272.4	\$	(43,741.55)
02272.5	\$	(4,253.64)
	\$	<u>(213,080.72)</u>

Southlake Utilities, Inc.  
Accounting Compliance-Water System  
PSC Docket 080597-WS

Account No. and Name	G/L - Plant 12/31/08	Audit Finding No. 1	Audit Finding No. 2	Audit Finding No. 3	Audit Finding No. 6	Adjusted G/L - Plant 12/31/08	A/D 12/31/08	Staff's Adjustment	Staff's Reconciliation	Audit Finding No. 1	Audit Finding No. 2	Audit Finding No. 3	Audit Finding No. 6	Adjusted A/D 12/31/08	
<b>INTANGIBLE PLANT</b>															
301.1	Organization	\$250.00				\$250.00								\$0.00	
302.1	Franchises	62,993.14				62,993.14								0.00	
339.1	Other Plant & Misc. Equipment	0.00				0.00								0.00	
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>															
303.2	Land & Land Rights	0.00				0.00								0.00	
304.2	Structures & Improvements	0.00				0.00								0.00	
305.2	Collect. & Impound Reservoirs	0.00				0.00								0.00	
306.2	Lake, River & Other Intakes	0.00				0.00								0.00	
307.2	Wells & Springs	1,455,360.24				1,455,360.24	(211,463.85)	(97,617.15) ✓	(309,081.00)					(309,081.00)	
308.2	Infiltration Galleries & Tunnels	0.00				0.00								0.00	
309.2	Supply Mains	0.00				0.00								0.00	
310.2	Power Generation Equipment	18,985.14				18,985.14	(13,618.48)	(5,956.52) ✓	(19,575.00)					(19,575.00)	
311.2	Pumping Equipment	0.00				0.00								0.00	
339.2	Other Plant & Misc. Equipment	0.00				0.00								0.00	
<b>WATER TREATMENT PLANT</b>															
303.3	Land & Land Rights	133,286.20				75,900.00								0.00	
304.3	Structures & Improvements	705,767.28	(142,789.13) ✓	(57,386.20)	190,709.00 ✓	753,687.15	(117,248.61)	(33,872.39) ✓	(151,121.00)	29,050.45 ✓		2,127.02 ✓		(119,943.53)	
311.3	Pumping Equipment	87,370.77				87,370.77	(43,554.36)	(9,934.64) ✓	(53,489.00)					(53,489.00)	
320.3	Water Treatment Equipment	14,860.72				14,860.72	(5,276.49)	(2,826.51) ✓	(8,103.00)					(8,103.00)	
339.3	Other Plant & Misc. Equipment	0.00				0.00								0.00	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>															
303.4	Land & Land Rights	0.00				0.00								0.00	
304.4	Structures & Improvements	0.00				0.00								0.00	
330.4	Distr. Reservoirs & Standpipes	1,190,778.63				1,190,778.63	(110,113.15)	(46,936.85) ✓	(157,050.00)					(157,050.00)	
331.4	Transm. & Distribution Mains	2,610,445.57				2,642,604.57	(350,598.53)	(111,387.24) ✓	(461,985.77)				358.68 ✓	(461,627.09)	
333.4	Services	269,966.66			32,159.00 ✓	269,966.66	(37,469.49)	(11,963.51) ✓	(49,433.00)					(49,433.00)	
334.4	Meters & Meter Installations	333,885.49				333,885.49	(116,804.82)	(55,630.18) ✓	(172,235.00)					(172,235.00)	
335.4	Hydrants	230,299.22				230,299.22	(42,938.38)	(7,970.62) ✓	(50,909.00)					(50,909.00)	
339.4	Other Plant & Misc. Equipment	8,182.34				8,182.34	(4,421.59)	(2,075.41) ✓	(6,497.00)					(6,497.00)	
<b>GENERAL PLANT</b>															
303.5	Land & Land Rights	0.00				0.00								0.00	
304.5	Structures & Improvements	0.00				0.00								0.00	
340.5	Office Furniture & Equipment	23,792.00				23,792.00	(13,805.75)	(6,816.25) ✓	(20,622.00)					(20,622.00)	
341.5	Transportation Equipment	0.00				0.00								0.00	
342.5	Stores Equipment	0.00				0.00								0.00	
343.5	Tools, Shop & Garage Equipment	679.03				679.03	(509.30)	(240.70) ✓	(750.00)					(750.00)	
344.5	Laboratory Equipment	0.00				0.00								0.00	
345.5	Power Operated Equipment	9,456.70				9,456.70	(1,819.97)	(1,271.03) ✓	(3,091.00)					(3,091.00)	
346.5	Communication Equipment	0.00				0.00								0.00	
347.5	Miscellaneous Equipment	0.00				0.00								0.00	
348.5	Other Tangible Plant	569.80				34,475.50 ✓	(588.97)	(355.03) ✓	(944.00)				(431.63) ✓	(1,375.63)	
<b>TOTAL</b>		<b>\$7,156,928.93</b>	<b>(\$142,789.13)</b>	<b>(\$57,386.20)</b>	<b>\$222,868.00</b>	<b>\$34,475.50</b>	<b>\$7,214,097.10</b>	<b>(\$1,070,031.74)</b>	<b>(\$394,854.03) ✓</b>	<b>(\$1,464,885.77)</b>	<b>\$29,050.45</b>	<b>\$0.00</b>	<b>\$2,485.70</b>	<b>(\$431.63)</b>	<b>(\$1,433,781.26)</b>
105.11	CWIP-US27 Relocation	2,503.16				2,503.16									
105.2	CWIP-Well "F"	789,109.86			(\$204,187.93) ✓	584,921.93									
		<b>791,613.02</b>				<b>587,425.09</b>									
271.1	CIAC-Capacity	(1,510,962.12)				(1,510,962.12)	478,533.19	(40,656.18) ✓	437,877.01					437,877.01	
271.2	CIAC-Meters	(355,129.79)				(355,129.79)	127,715.29	(10,850.69) ✓	116,864.60					116,864.60	
271.3	CIAC-Line Demand Rebate	(19,962.20)				(19,962.20)									
271.4	CIAC-Offsite Facilities	(1,978,020.68)				(1,978,020.68)	335,404.32	(28,495.95) ✓	306,908.37					306,908.37	
271.5	CIAC-Inspection & Plan Revw	(104,946.16)				(104,946.16)	11,533.77	(979.91) ✓	10,553.86					10,553.86	
		<b>(3,969,020.95)</b>				<b>(3,969,020.95)</b>	<b>953,186.57</b>	<b>(80,982.73)</b>	<b>872,203.84</b>					<b>872,203.84</b>	



Southlake Utilities, Inc.  
Accounting Compliance-Sewer System  
PSC Docket 080597-WS

Account No. and Name	G/L - Plant 12/31/08	Audit Finding No. 1	Audit Finding No. 2	Audit Finding No. 3	Audit Finding No. 6	Adjusted G/L - Plant 12/31/08	A/D 12/31/08	Staff's Adjustment	Staff's Reconciliation	Audit Finding No. 1	Audit Finding No. 2	Audit Finding No. 3	Audit Finding No. 6	Adjusted A/D 12/31/08	
<b>INTANGIBLE PLANT</b>															
351.1 Organization	\$250.00					\$250.00								\$0.00	
352.1 Franchises	50,438.27					50,438.27								0.00	
389.1 Other Plant & Misc. Equipment	0.00					0.00								0.00	
<b>COLLECTION PLANT</b>															
354.2 Structures & Improvements	0.00					0.00								0.00	
360.2 Collection Sewers - Force	593,801.49					593,801.49	(91,143.18)	(53,710.82)	(144,854.00)					(144,854.00)	
361.2 Collection Sewers - Gravity	1,195,057.60			(32,159.00) ✓		1,162,898.60	(223,000.60)	(43,269.40)	(266,270.00)			358.68 ✓		(266,911.32)	
362.2 Special Collecting Structures	335,140.00				17,259.00 ✓	352,399.00	(78,869.26)	(12,208.74)	(91,078.00)				(378.14) ✓	(91,456.14)	
363.2 Services to Customers	223,133.20				5,701.50 ✓	228,834.70	(38,974.76)	(13,323.24)	(52,298.00)				(89.23) ✓	(52,387.23)	
364.2 Flow Measuring Devices	0.00					0.00								0.00	
365.2 Flow Measuring Installations	0.00					0.00								0.00	
389.2 Other Plant & Misc. Equipment	0.00					0.00								0.00	
<b>SYSTEM PUMPING PLANT</b>															
354.3 Structures & Improvements	0.00					0.00								0.00	
370.3 Receiving Wells	0.00					0.00								0.00	
371.3 Pumping Equipment	188,775.63					188,775.63	(18,501.22)	(25,341.78)	(43,843.00)					(43,843.00)	
389.3 Other Plant & Misc. Equipment	0.00					0.00								0.00	
<b>TREATMENT &amp; DISPOSAL PLANT</b>															
353.4 Land and Land Rights	558,446.31					558,446.31								0.00	
354.4 Structures & Improvements	2,762,062.92	(176,811.12) ✓	(207,861.31) ✓			2,327,124.06	(355,331.98)	(151,847.02)	(507,179.00)	35,972.22 ✓			30,435.32 ✓	(440,771.45)	
355.4 Power Generation Equipment	58,923.19			(258,127.74) ✓		58,923.19	(10,311.44)	(4,419.56)	(14,731.00)					(14,731.00)	
380.4 Treatment & Disposal Equipment	1,632,753.76					1,632,753.76	(842,141.51)	(366,708.49)	(1,208,850.00)					(1,208,850.00)	
381.4 Plant Sewers	181,285.70					181,285.70	(31,725.10)	5,827.10	(25,898.00)					(25,898.00)	
382.4 Outfall Sewer Lines	0.00					0.00								0.00	
389.4 Other Plant & Misc. Equipment	42,651.90					42,651.90	(13,811.06)	(4,421.94)	(18,233.00)					(18,233.00)	
<b>GENERAL PLANT</b>															
354.5 Structures & Improvements	0.00					0.00								0.00	
390.5 Office Furniture & Equipment	22,889.52					22,889.52	(13,237.36)	(6,814.64)	(20,052.00)					(20,052.00)	
391.5 Transportation Equipment	0.00					0.00								0.00	
392.5 Stores Equipment	0.00					0.00								0.00	
393.5 Tools, Shop & Garage Equipment	0.00					0.00								0.00	
394.5 Laboratory Equipment	0.00					0.00								0.00	
395.5 Power Operated Equipment	9,456.70					9,456.70	(1,819.97)	(1,259.03)	(3,079.00)					(3,079.00)	
396.5 Communication Equipment	0.00					0.00								0.00	
397.5 Miscellaneous Equipment	0.00					0.00								0.00	
398.5 Other Tangible Plant	1,075.34				34,475.50 ✓	35,550.84	(1,124.58)	(2,913.42)	(4,038.00)				(431.63) ✓	(4,469.63)	
<b>TOTAL</b>	<b>\$7,856,141.53</b>	<b>(\$176,811.12)</b>	<b>(\$207,861.31)</b>	<b>(\$290,286.74)</b>	<b>\$57,436.00</b>	<b>\$7,238,618.36</b>	<b>(\$1,719,992.02)</b>	<b>(\$680,410.98)</b>	<b>(\$2,400,403.00)</b>	<b>\$35,972.22</b>	<b>\$0.00</b>	<b>\$30,794.00</b>	<b>(\$899.01)</b>	<b>(\$2,334,535.78)</b>	
105.11 CWIP-US27 Relocation	968.62					968.62									
271.1 CIAC-Capacity	(3,135,654.80)					(3,135,654.80)	1,299,967.93	(165,085.53) ✓	1,134,882.40					1,134,882.40	
271.3 CIAC-Line Demand Rebate	(18,231.41)					(18,231.41)								0.00	
271.4 CIAC-Offsite Facilities	(1,947,460.45)					(1,947,460.45)	344,443.32	(43,741.55) ✓	300,701.77					300,701.77	
271.5 CIAC-Inspection & Plan Revw	(280,792.96)					(280,792.96)	33,495.37	(4,253.64) ✓	29,241.73					29,241.73	
	<b>(5,380,139.62)</b>					<b>(5,380,139.62)</b>	<b>1,677,906.62</b>	<b>(213,080.72)</b>	<b>1,464,825.90</b>					<b>1,464,825.90</b>	