

**Diamond Williams**

090392-WS

**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Wednesday, January 05, 2011 4:56 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** smlubertozzi@uiwater.com; keweeks@uiwater.com; Martin Friedman; Christian W. Marcelli; Trina Collins  
**Subject:** Filing in Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida

**Importance:** High**Attachments:** PSC Clerk 23 (Commission Ordered Adjustments).ltr.01-05-2011.pdf

- a. Martin S. Friedman, Esquire  
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[cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)
- b. Docket No.: 090392-WS; Application of Utilities, Inc. of Pennbrooke for an Increase in Water and Wastewater Rates in Lake County, Florida - filing the Utility's verification that the Commission Ordered Adjustments ("COAs") have been made on its books and records.
- c. Utilities, Inc. of Pennbrooke
- d. 17 Pages.
- e. Letter to Commission Clerk - 1 page; Notice of Filing - 1 page; and copy of the bookkeeping entries reflecting the COAs - 15 pages.

DOCUMENT NUMBER-DATE

00104 JAN-5 =

FPSC-COMMISSION CLERK

1/5/2011

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**ROSE, SUNDBSTROM & BENTLEY, LLP**

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Please Respond to the Lake Mary Office

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January 5, 2010

E-FILING

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JOHN L. WHARTON

ROBERT M.C. ROSE, (1924-2006)

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

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

Dear Ms. Cole:

Commission Order No. PSC-10-0400-PAA-WS requires that Utilities, Inc. of Pennbrooke verify that the Commission Ordered Adjustments ("COAs") have been made on its books and records. Enclosed is a copy of the bookkeeping entries reflecting the COAs.

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

Very truly yours,



CHRISTIAN W. MARCELLI  
For the Firm

CWM/tlc  
Enclosures

cc: Steven M. Lubertozzi, Executive Director of Regulatory Accounting and Affairs  
(w/enclosures) (via e-mail)  
Kirsten E. Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\PENNBROOKE\177) 2009 Rate Case\PSC Clerk 23 (Commission Ordered Adjustments).ltr.docx

DOCUMENT NUMBER DATE  
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950 PENINSULA CORPORATE CIRCLE, SUITE 2020, BOCA RATON, FLORIDA 33487 (561) 982-7114 FAX (561) 982-7116

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
UTILITIES, INC. OF PENNBROOKE  
for an increase in water and wastewater  
rates in Lake County, Florida

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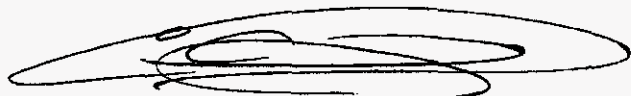
Docket No. 090392-WS

**NOTICE OF FILING**

Applicant, UTILITIES, INC. OF PENNBROOKE, by and through its undersigned attorneys, hereby gives notice of filing in the above-referenced docket the bookkeeping entries reflecting that the Commission Ordered Adjustments ("COAs") have been made on its books and records.

Respectfully submitted this 5<sup>th</sup> day of  
January, 2011, by:

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MARTIN S. FRIEDMAN  
CHRISTIAN W. MARCELLI  
For the Firm

DOCUMENT NUMBER-DATE

00104 JAN-5 =

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**Utilities, Inc. of Pennbrooke**  
**Commission Ordered Adjustments**

2010

	Prefiled	AF 1	AF 2	Total
Net Income	(60,197)	224	224	(59,749)
EBITDA	-	-	-	-

2009

	Prefiled	AF 1	AF 2	Total
Net Income	-	268	269	537
EBITDA	-	-	-	-

2008 and Prior

	Prefiled	AF 1	AF 2	Total
Net Income	54,071	(573)	299	53,796
EBITDA	-	(5,363)	-	(5,363)

Net Income Effect (before EBITDA)	(5,416)
EBITDA Effect	(5,363)
Total Net Income Effect of Adjustments	<u>(10,779)</u>

**Utilities, Inc. of Pennbrooke  
Commission Ordered Adjustments**

**Entry 1:**

**Audit Finding 1 - Plant Sample**

**Location: Docket No. 090392-WS audit report pg. 6-7 and PAA order pg. 6**

**Entry Description: To reclassify a PO that was incorrectly reversed, and to account for depreciation on that PO through October 2010.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260.1845	AA	260100	A/D - Struct/Imprv Source Supply	116	
260100.6465	AA	260100	Dep Exp - Struct/Imprv T&D Mains	97	
260.1855	AA	260100	A/D - Struct/Imprv T&D Mains		116
260100.6455	AA	260100	Dep Exp - Struct/Imprv Source Supply		97

Summary Impact

Deprec Impact	-	impact on net income
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**Entry 2:**

**Audit Finding 1 - Plant Sample**

**Location: Docket No. 090392-WS audit report pg. 6-7 and PAA order pg. 6**

**Entry Description: To expense items that were capitalized and record the depreciation effect through October 2010.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260.1905	AA	260100	A/D - Electric Pump Eqpt T&D Mains	72	
260.1915	AA	260100	A/D - Dist Res & Standpipes	19	
260.2055	AA	206101	A/D - Struct/Imprv Pump Plt LS	111	
260.2105	AA	260101	A/D - Sewer Force Main	5	
260.2160	AA	260101	A/D - Treat/Disp Equip Trt Plt	433	
260100.6310	AA	260100	Water - Other Maint Exp	2,053	
260101.6345	AA	260100	Wastewater - Other Maint Exp	3,310	
260100.6510	AA	260100	Dep Exp - Electric Pump Eqpt Trt	860	
260.1105	AA	260100	Electric Pump Eqpt Trt		1,207
260.1110	AA	260100	Electric Pump Eqpt T&D Mains		575
260.1120	AA	260100	Dist Res & Standpipes		271
260.1295	AA	260101	Struct/Imprv Pump Plt LS		666
260.1345	AA	260101	Sewer Force Main		76
260.1400	AA	260101	Treat/Disp Equip Trt Plt		2,568
260.1900	AA	260100	A/D - Electric Pump Eqpt Trt		721
260100.6510	AA	260100	Dep Exp - Electric Pump Eqpt Trt		139
260100.6515	AA	260100	Dep Exp - Electric Pump Eqpt T&D Mains		60
260100.6525	AA	260100	Dep Exp - Dist Res & Standpipes		16
260101.6660	AA	260101	Dep Exp - Struct/Imprv Pump Plt LS		92
260101.6710	AA	260101	Dep Exp - Sewer Force Main		4
260101.6765	AA	260101	Dep Exp - Treat/Disp Equip Trt Plt		360
260100.6515	AA	260100	Dep Exp - Electric Pump Eqpt T&D Mains		12
260100.6525	AA	260100	Dep Exp - Dist Res & Standpipes		3
260101.6660	AA	260101	Dep Exp - Struct/Imprv Pump Plt LS		18
260101.6710	AA	260101	Dep Exp - Sewer Force Main		1
260101.6765	AA	260101	Dep Exp - Treat/Disp Equip Trt Plt		72

Summary Impact

Deprec Impact	(82)
O&M Impact	(5,363)

2010 Impact

Deprec

224

O&M

-

2009 Impact

Deprec

268

O&M

-

2008 and Prior Impact

Deprec

(573)

O&M

(5,363)

UTILITIES, INC. OF PENNBROOKE  
 DOCKET NO. 090392-WS  
 AUDIT FINDING NO. 1 - PLANT SAMPLE

w/p AF (1)

**Effect on GL:**

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add	
304	2008	260.1050	(\$3,720) credit	AA	Nov-08	3.13%	12	\$116 debit	(\$97) credit	A
304	2008	260.1060	3,720 debit	AA	Nov-08	3.13%	12	(116) credit	97 debit	A
			\$0					\$0	\$0	
			Water UPIS					Water A/D	Water Dep Exp	

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add	
311	2006	260.1105	(\$1,045) credit	AA	Apr-06	5.00%	55	\$239 debit	(\$200) credit	B
311	2006	260.1105	888 debit	AA	Apr-06	5.00%	55	(1,092) credit	170 debit	B
311	2008	260.1105	(1,050) credit	AA	May-08	5.00%	30	131 debit	(109) credit	B
311	2008	260.1110	(575) credit	AA	May-08	5.00%	30	72 debit	(60) credit	B
330	2008	260.1120	(271) credit	AA	Apr-08	2.70%	31	19 debit	(16) credit	B
			(\$2,053)					(\$630)	(\$215)	
			Water UPIS					Water A/D	Water Dep Exp	

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add	
354	2006	260.1295	(\$575) credit	AA	Jul-06	4.00%	52	\$100 debit	(\$83) credit	B
354	2007	260.1295	(91) credit	AA	Oct-07	4.00%	37	11 debit	(9) credit	B
360	2008	260.1345	(76) credit	AA	Dec-08	3.33%	23	5 debit	(4) credit	B
380	2006	260.1400	(768) credit	AA	Oct-06	5.56%	49	174 debit	(145) credit	B
380	2008	260.1400	(1,800) credit	AA	Apr-08	5.56%	31	258 debit	(215) credit	B
			(\$3,310)					\$548	(\$457)	
			Wastewater UPIS					Wastewater A/D	Wastewater Dep Exp	

Note 1 - The Commission ordered a reversal of some incorrectly recorded POs. In December 2009, these POs were corrected by accounting, so the required journal entry is only the missing depreciation from November 2008 when the POs were reversed, through October 2009, one month before they were corrected.

A - Reclassify a reversal  
 B - Expense

**Effect on 2010:**

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add	
304	2008	260.1050	(\$3,720) credit	AA	Nov-08	3.13%	-	\$0 debit	\$0 credit	
304	2008	260.1060	3,720 debit	AA	Nov-08	3.13%	-	- credit	- debit	
			\$0					\$0	\$0	
			Water UPIS					Water A/D	Water Dep Exp	

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add	
311	2006	260.1105	(\$1,045) credit	AA	Apr-06	5.00%	10	\$44 debit	(\$36) credit	
311	2006	260.1105	888 debit	AA	Apr-06	5.00%	10	(37) credit	31 debit	
311	2008	260.1105	(1,050) credit	AA	May-08	5.00%	10	44 debit	(36) credit	
311	2008	260.1110	(575) credit	AA	May-08	5.00%	10	24 debit	(20) credit	
330	2008	260.1120	(271) credit	AA	Apr-08	2.70%	10	6 debit	(5) credit	

(\$2,053)	\$80	(\$67)
Water UPIS	Water A/D	Water Dep Exp

NARUC	Year	JDE	Amount to Remove/Add	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
354	2006	260.1295	(\$575) credit	AA	Jul-06	4.00%	10 \$19 debit	(\$16) credit
354	2007	260.1295	(91) credit	AA	Oct-07	4.00%	10 3 debit	(3) credit
360	2008	260.1345	(76) credit	AA	Dec-08	3.33%	10 2 debit	(2) credit
380	2006	260.1400	(768) credit	AA	Oct-06	5.56%	10 36 debit	(30) credit
380	2008	260.1400	(1,800) credit	AA	Apr-08	5.56%	10 83 debit	(69) credit
			(\$3,310)				\$143	(\$119)
			Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

**Effect on 2009:**

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
304	2008	260.1050	(\$3,720) credit	AA	Nov-08	3.13%	10	\$97 debit
304	2008	260.1060	3,720 debit	AA	Nov-08	3.13%	10	(97) credit
			\$0					\$0
			Water UPIS					Water A/D

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
311	2006	260.1105	(\$1,045) credit	AA	Apr-06	5.00%	12	\$52 debit
311	2006	260.1105	888 debit	AA	Apr-06	5.00%	12	(44) credit
311	2008	260.1105	(1,050) credit	AA	May-08	5.00%	12	53 debit
311	2008	260.1110	(575) credit	AA	May-08	5.00%	12	29 debit
330	2008	260.1120	(271) credit	AA	Apr-08	2.70%	12	7 debit
			(\$2,053)					\$96
			Water UPIS					Water A/D

NARUC	Year	JDE	Amount to Remove/Add	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
354	2006	260.1295	(\$575) credit	AA	Jul-06	4.00%	12 \$23 debit
354	2007	260.1295	(91) credit	AA	Oct-07	4.00%	12 4 debit
360	2008	260.1345	(76) credit	AA	Dec-08	3.33%	12 3 debit
380	2006	260.1400	(768) credit	AA	Oct-06	5.56%	12 43 debit
380	2008	260.1400	(1,800) credit	AA	Apr-08	5.56%	12 100 debit
			(\$3,310)				\$172
			Wastewater UPIS				Wastewater A/D

**Effect on 2008 and Prior Years:**

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
304	2008	260.1050	(\$3,720) credit	AA	Nov-08	3.13%	2	\$19 debit
304	2008	260.1060	3,720 debit	AA	Nov-08	3.13%	2	(19) credit
			\$0					\$0
			Water UPIS					Water A/D

NARUC	Year	JDE	Amount to Remove/Add	Ledger	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
311	2006	260.1105	(\$1,045) credit	AA	Apr-06	5.00%	33	\$144 debit
311	2006	260.1105	888 debit	AA	Apr-06	5.00%	33	(1,010) credit



311	2008	260.1105	(1,050) credit	AA	May-08	5.00%	8	35 debit
311	2008	260.1110	(575) credit	AA	May-08	5.00%	8	19 debit
330	2008	260.1120	(271) credit	AA	Apr-08	2.70%	9	5 debit
			<u>(\$2,053)</u>					<u>(\$807)</u>
			Water UPIS					Water A/D

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Amount to Remove/Add</u>		<u>GL Month</u>	<u>Annual Rate</u>	<u>Months Depreciated</u>	<u>A/D to Remove/Add</u>
354	2006	260.1295	(\$575) credit	AA	Jul-06	4.00%	30	\$58 debit
354	2007	260.1295	(91) credit	AA	Oct-07	4.00%	15	5 debit
360	2008	260.1345	(76) credit	AA	Dec-08	3.33%	1	0 debit
380	2006	260.1400	(768) credit	AA	Oct-06	5.56%	27	96 debit
380	2008	260.1400	(1,800) credit	AA	Apr-08	5.56%	9	75 debit
			<u>(\$3,310)</u>					<u>\$233</u>
			Wastewater UPIS					Wastewater A/D

**Utilities, Inc. of Pennbrooke  
Commission Ordered Adjustments**

**Entry 3:**

**Audit Finding 2 - Retirement**

**Location: Docket No. 090392-WS audit report pg. 8 and PAA order pg. 6**

**Entry Description: To record retirements that should have been made and roll forward the related depreciation through October 2010.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260.1910	AA	260100	A/D - Water Trt Eqpt	995	
260.2145	AA	260101	A/D - Pumping Eqpt - Reclaim WTP	460	
260.2160	AA	260101	A/D - Treat/Disp Eqpt Trt Plt	699	
260.2270	AA	260100	A/D - Reuse Services	1,398	
260.2275	AA	260100	A/D - Reuse Mtr/Installs	1,296	
260101.6810	AA	260100	Dep Exp - Pumping Eqpt - Reclaim WTP	754	
260101.6765	AA	260101	Dep Exp - Treat/Disp Eqpt Trt Plt	414	
260.1115	AA	260100	Water Trt Eqpt		807
260.1385	AA	260100	Pumping Eqpt - Reclaim WTP		1,192
260.1400	AA	260101	Treat/Disp Eqpt Trt Plt		1,105
260.1525	AA	260100	Reuse Services		398
260.1530	AA	260100	Reuse Mtr/Installs		554
260100.6520	AA	260100	Dep Exp - Water Trt Eqpt		31
260100.6520	AA	260100	Dep Exp - Water Trt Eqpt		157
260101.6810	AA	260100	Dep Exp - Pumping Eqpt - Reclaim WTP		23
260101.6765	AA	260101	Dep Exp - Treat/Disp Eqpt Trt Plt		8
260101.6875	AA	260100	Dep Exp - Reuse Services		55
260101.6875	AA	260100	Dep Exp - Reuse Services		945
260101.6880	AA	260100	Dep Exp - Reuse Mtr/Installs		51
260101.6880	AA	260100	Dep Exp - Reuse Mtr/Installs		690

Summary Impact

Deprec Impact	793
2010 Impact	224
2009 Impact	269
2008 and Prior Impact	299

UTILITIES, INC. OF PENNBROOKE  
DOCKET NO. 090392-WS  
AUDIT FINDING NO. 2 - RETIREMENT

w/p AF (2)

**Effect on GL:**

NARUC	Year	JDE	Invoice Amount	Retirement %	Retirement Amount	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
320	2006	260.1115	\$479	75%	(\$359) credit	Dec-06	4.55%	47	\$445 debit	(\$14) credit
320	2007	260.1115	479	75%	(359) credit	Jan-07	4.55%	46	443 debit	(14) credit
320	2007	260.1115	118	75%	(89) credit	Apr-07	4.55%	43	108 debit	(3) credit
			<u>\$1,076</u>		<u>(\$807)</u>				<u>\$995</u>	<u>(\$31)</u>
					Water UPIS				Water A/D	Water Dep Exp

NARUC	Year	JDE	Invoice Amount	Retirement %	Retirement Amount	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
366	2006	260.1525	\$530	75%	(\$398) credit	Feb-06	2.50%	57	\$460 debit	(\$8) credit
367	2006	260.1530	739	75%	(554) credit	Dec-06	5.00%	47	699 debit	(23) credit
371	2008	260.1385	1,589	75%	(1,192) credit	Jul-08	5.56%	28	1,398 debit	(55) credit
380	2008	260.1400	1,473	75%	(1,105) credit	Jul-08	5.56%	28	1,296 debit	(51) credit
			<u>\$4,331</u>		<u>(\$3,248)</u>				<u>\$3,853</u>	<u>(\$138)</u>
					Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

**Effect on 2010:**

NARUC	Year	JDE	Invoice Amount	Retirement %	Retirement Amount	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
320	2006	260.1115	\$479	75%	(\$359) credit	Dec-06	4.55%	10	\$18 debit	(\$14) credit
320	2007	260.1115	479	75%	(359) credit	Jan-07	4.55%	10	18 debit	(14) credit
320	2007	260.1115	118	75%	(89) credit	Apr-07	4.55%	10	4 debit	(3) credit
			<u>\$1,076</u>		<u>(\$807)</u>				<u>\$41</u>	<u>(\$31)</u>
					Water UPIS				Water A/D	Water Dep Exp

NARUC	Year	JDE	Invoice Amount	Retirement %	Retirement Amount	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add	Dep Exp to Remove/Add
366	2006	260.1525	\$530	75%	(\$398) credit	Feb-06	2.50%	10	\$11 debit	(\$8) credit
367	2006	260.1530	739	75%	(554) credit	Dec-06	5.00%	10	31 debit	(23) credit
371	2008	260.1385	1,589	75%	(1,192) credit	Jul-08	5.56%	10	74 debit	(55) credit
380	2008	260.1400	1,473	75%	(1,105) credit	Jul-08	5.56%	10	68 debit	(51) credit
			<u>\$4,331</u>		<u>(\$3,248)</u>				<u>\$184</u>	<u>(\$138)</u>
					Wastewater UPIS				Wastewater A/D	Wastewater Dep Exp

**Effect on 2009:**

NARUC	Year	JDE	Invoice Amount	Retirement %	Retirement Amount	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
320	2006	260.1115	\$479	75%	(\$359) credit	Dec-06	4.55%	12	\$22 debit
320	2007	260.1115	479	75%	(359) credit	Jan-07	4.55%	12	22 debit
320	2007	260.1115	118	75%	(89) credit	Apr-07	4.55%	12	5 debit
			<u>\$1,076</u>		<u>(\$807)</u>				<u>\$49</u>
					Water UPIS				Water A/D

NARUC	Year	JDE	Invoice Amount	Retirement %	Retirement Amount	GL Month	Annual Rate	Months Depreciated	A/D to Remove/Add
366	2006	260.1525	\$530	75%	(\$398) credit	Feb-06	2.50%	12	\$13 debit
367	2006	260.1530	739	75%	(554) credit	Dec-06	5.00%	12	37 debit
371	2008	260.1385	1,589	75%	(1,192) credit	Jul-08	5.56%	12	88 debit
380	2008	260.1400	1,473	75%	(1,105) credit	Jul-08	5.56%	12	82 debit
			<u>\$4,331</u>		<u>(\$3,248)</u>				<u>\$220</u>

Wastewater UPIS

Wastewater A/D

**Effect on 2008 and Prior Years:**

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Invoice Amount</u>	<u>Retirement %</u>	<u>Retirement Amount</u>	<u>GL Month</u>	<u>Annual Rate</u>	<u>Months Depreciated</u>	<u>A/D to Remove/Add</u>
320	2006	260.1115	\$479	75%	(\$359) credit	Dec-06	4.55%	25	\$405 debit
320	2007	260.1115	479	75%	(359) credit	Jan-07	4.55%	24	403 debit
320	2007	260.1115	118	75%	(89) credit	Apr-07	4.55%	21	98 debit
			<u>\$1,076</u>		<u>(\$807)</u>				<u>\$905</u>
					Water UPIS				Water A/D

<u>NARUC</u>	<u>Year</u>	<u>JDE</u>	<u>Invoice Amount</u>	<u>Retirement %</u>	<u>Retirement Amount</u>	<u>GL Month</u>	<u>Annual Rate</u>	<u>Months Depreciated</u>	<u>A/D to Remove/Add</u>
366	2006	260.1525	\$530	75%	(\$398) credit	Feb-06	2.50%	35	\$436 debit
367	2006	260.1530	739	75%	(554) credit	Dec-06	5.00%	25	631 debit
371	2008	260.1385	1,589	75%	(1,192) credit	Jul-08	5.56%	6	1,236 debit
380	2008	260.1400	1,473	75%	(1,105) credit	Jul-08	5.56%	6	1,146 debit
			<u>\$4,331</u>		<u>(\$3,248)</u>				<u>\$3,449</u>
					Wastewater UPIS				Wastewater A/D

**Utilities, Inc. of Pennbrooke  
Commission Ordered Adjustments**

**Entry 4:**

**Location: MFR, A-3 and B-3 Schedules**

**Entry Description: To correct incorrect depreciation rates since Jan 2006, to depreciate plant items appropriately, and to correct transfers during conversion.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260.1035	AA	260100	LAND & LAND RIGHTS WTR TRT	21,115	
260.1275	AA	260101	LAND & LAND RIGHTS TRTMNT PLT	57,035	
260.1300	AA	260101	STRUCT/IMPRV TREAT PLT	799,251	
260.1353	AA	260101	MANHOLES	56,022	
260.1360	AA	260101	SERVICES TO CUSTOMERS	157,484	
260.1835	AA	260100	ACC DEPR-ORGANIZATION	90	
260.1845	AA	260100	ACC DEPR-STRUCT&IMPRV SRC SPLY	11,642	
260.1855	AA	260100	ACC DEPR-STRUCT&IMPRV TRNS DST	58	
260.1910	AA	260100	ACC DEPR-WATER TREATMENT EQPT	6,477	
260.1920	AA	260100	ACC DEPR-TRANS & DISTR MAINS	82	
260.1925	AA	260100	ACC DEPR-SERVICE LINES	3,897	
260.2000	AA	260100	ACC DEPR-COMMUNICATION EQPT	637	
260.2075	AA	260101	ACC DEPR-STRUCT/IMPRV GEN PLT	343,202	
260.2105	AA	260101	ACC DEPR-SEWER FORCE MAIN	61,804	
260.2110	AA	260101	ACC DEPR-SEWER GRAVITY MAIN	7,709	
260.2220	AA	260101	ACC DEPR-OFFICE FURN/EQPT	328	
260.2270	AA	260101	ACC DEPR-REUSE SERVICES	180	
260.2325	AA	260102	ACC DEPR-MINI COMP WTR	27	
260.3430	AA	260100	CIAC-OTHER TANGIBLE PLT WATER	842,934	
260.3520	AA	260101	CIAC-STRUCT/IMPRV GEN PLT	1,799,805	
260.3705	AA	260101	CIAC-SEWER-TAP	116	
260.3885	AA	260100	ACC AMORT TRANS & DISTR MAINS	224,450	
260.3890	AA	260100	ACC AMORT SERVICE LINES	57,102	
260.3905	AA	260100	ACC AMORT HYDRANTS	20,382	
260.3980	AA	260100	ACC AMORT WATER-CIAC TAP	34,850	
260.4005	AA	260100	ACC AMORT WTR PLT MTR FEE-NC	13	
260.4100	AA	260101	ACC AMORT SEWER FORCE MAIN	74,576	
260.4105	AA	260101	ACC AMORT SEWER GRAVITY MAIN	362,638	
260.4107	AA	260101	ACC AMORT MANHOLES	800	
260.4115	AA	260101	ACC AMORT SERVICES TO CUSTOMER.	62,421	
260100.6445	AA	260100	DEPREC-ORGANIZATION	839	
260100.6455	AA	260100	DEPREC-STRUCT&IMPRV SRC SPLY	7	
260100.6460	AA	260100	DEPREC-STRUCT&IMPRV WTP	83	
260100.6485	AA	260100	DEPREC-WELLS & SPRINGS	3	
260100.6510	AA	260100	DEPREC-ELECT PUMP EQUIP WTP	9	
260100.6515	AA	260100	DEPREC-ELECT PUMP EQUIP TRAN	25	
260100.6515	AA	260100	DEPREC-ELECT PUMP EQUIP TRAN	5	
260100.6525	AA	260100	DEPREC-DIST RESV & STANDPIPE	1,168	
260100.6545	AA	260100	DEPREC-METER INSTALLS	4	
260100.6550	AA	260100	DEPREC-HYDRANTS	2	
260100.6550	AA	260100	DEPREC-HYDRANTS	4	
260100.6580	AA	260100	DEPREC-OFFICE STRUCTURE	35	
260100.6580	AA	260100	DEPREC-OFFICE STRUCTURE	87	
260100.6600	AA	260100	DEPREC-LABORATORY EQUIPMENT	50	
260100.6600	AA	260100	DEPREC-LABORATORY EQUIPMENT	70	
260100.6620	AA	260100	DEPREC-OTHER TANG PLT WATER	337	
260100.6620	AA	260100	DEPREC-OTHER TANG PLT WATER	875	
260100.7070	AA	260100	AMORT-TRANS & DISTR MAINS	5,838	
260100.7070	AA	260100	AMORT-TRANS & DISTR MAINS	521,018	
260100.7075	AA	260100	AMORT-SERVICE LINES	1,160	
260100.7075	AA	260100	AMORT-SERVICE LINES	118,184	

**Utilities, Inc. of Pennbrooke  
Commission Ordered Adjustments**

**Entry 4:**

**Location: MFR, A-3 and B-3 Schedules**

**Entry Description: To correct incorrect depreciation rates since Jan 2006, to depreciate plant items appropriately, and to correct transfers during conversion.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260100.7090	AA	260100	AMORT-HYDRANTS	584	
260100.7090	AA	260100	AMORT-HYDRANTS	49,739	
260100.7165	AA	260100	AMORT-WATER-TAP	56,810	
260101.6640	AA	260101	DEPREC-ORGANIZATION	224	
260101.6640	AA	260101	DEPREC-ORGANIZATION	892	
260101.6660	AA	260101	DEPREC-STRUCT/IMPRV PUMP PLT	606	
260101.6660	AA	260101	DEPREC-STRUCT/IMPRV PUMP PLT	1,347	
260101.6665	AA	260101	DEPREC-STRUCT/IMPRV TREAT PLT	20,812	
260101.6710	AA	260101	DEPREC-SEWER FORCE MAIN	99,113	
260101.6715	AA	260101	DEPREC-SEWER GRAVITY MAIN	50,835	
260101.6717	AA	260101	DEPREC-MANHOLES	1,556	
260101.6725	AA	260101	DEPREC-SERVICES TO CUSTOMERS	3,451	
260101.6745	AA	260101	DEPREC-PUMP EQP PUMP PLT	155	
260101.6745	AA	260101	DEPREC-PUMP EQP PUMP PLT	31	
260101.6760	AA	260101	DEPREC-LAGOONS	62	
260101.6765	AA	260101	DEPREC-TREAT/DISP EQP TRT PL	22,913	
260101.6765	AA	260101	DEPREC-TREAT/DISP EQP TRT PL	3,848	
260101.6770	AA	260101	DEPREC-PUMP EQP RCLM WTP	27	
260101.6770	AA	260101	DEPREC-PUMP EQP RCLM WTP	5	
260101.6785	AA	260101	DEPREC-OUTFALL LINES	1	
260101.6795	AA	260101	DEPREC-COLLECTION	18	
260101.6795	AA	260101	DEPREC-COLLECTION	18	
260101.6805	AA	260101	DEPREC-OTHER PLT TREATMENT	59	
260101.6805	AA	260101	DEPREC-OTHER PLT TREATMENT	12	
260101.6860	AA	260101	DEPREC-OTHER TANG PLT SEWER	456,049	
260101.6890	AA	260101	DEPREC-REUSE TRANS/DIST SYS	666	
260101.7275	AA	260101	AMORT-SEWER FORCE MAIN	4,749	
260101.7275	AA	260101	AMORT-SEWER FORCE MAIN	195,607	
260101.7280	AA	260101	AMORT-SEWER GRAVITY MAIN	9,442	
260101.7280	AA	260101	AMORT-SEWER GRAVITY MAIN	807,249	
260101.7283	AA	260101	AMORT-MANHOLES	4,138	
260101.7290	AA	260101	AMORT-SERVICES TO CUSTOMERS	90,627	
260.1045	AA	260100	LAND & LAND RIGHTS GEN PLT		21,115
260.1285	AA	260101	LAND & LAND RIGHTS GEN PLT		57,035
260.1315	AA	260101	STRUCT/IMPRV GEN PLT		799,251
260.1345	AA	260101	SEWER FORCE MAIN		157,484
260.1350	AA	260101	SEWER GRAVITY MAIN		56,022
260.1850	AA	260100	ACC DEPR-STRUCT&IMPRV WTP		83
260.1875	AA	260100	ACC DEPR-WELLS & SPRINGS		3
260.1900	AA	260100	ACC DEPR-ELECT PUMP EQUIP WTP		9
260.1905	AA	260100	ACC DEPR-ELECT PUMP EQUIP TRAN		30
260.1915	AA	260100	ACC DEPR-DIST RESV & STANDPIPE		1,168
260.1935	AA	260100	ACC DEPR-METER INSTALLS		4
260.1940	AA	260100	ACC DEPR-HYDRANTS		6
260.1970	AA	260100	ACC DEPR-OFFICE STRUCTURE		122
260.1990	AA	260100	ACC DEPR-LABORATORY EQUIPMENT		120
260.2010	AA	260100	ACC DEPR-OTHER TANG PLT WATER		1,212
260.2030	AA	260101	ACC DEPR-ORGANIZATION		1,116
260.2055	AA	260101	ACC DEPR-STRUCT/IMPRV PUMP PLT		1,953
260.2060	AA	260101	ACC DEPR-STRUCT/IMPRV TREAT PLT		341,136
260.2113	AA	260101	ACC DEPR-MANHOLES		7,053

**Utilities, Inc. of Pennbrooke  
Commission Ordered Adjustments**

**Entry 4:**

**Location: MFR, A-3 and B-3 Schedules**

**Entry Description: To correct incorrect depreciation rates since Jan 2006, to depreciate plant items appropriately, and to correct transfers during conversion.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260.2120	AA	260101	ACC DEPR-SERVICES TO CUSTOMERS		55,744
260.2140	AA	260101	ACC DEPR-PUMP EQP PUMP PLT		186
260.2145	AA	260101	ACC DEPR-PUMP EQP RCLM WTP		32
260.2155	AA	260101	ACC DEPR-TREAT/DISP EQP LAGOON		52
260.2160	AA	260101	ACC DEPR-TREAT/DISP EQP TRT PL		26,761
260.2180	AA	260101	ACC DEPR-OUTFALL LINES		1
260.2190	AA	260101	ACC DEPR-COLLECTION		36
260.2200	AA	260101	ACC DEPR-OTHER PLT TREATMENT		70
260.2285	AA	260101	ACC DEPR-REUSE TRANS/DIST SYS		666
260.3340	AA	260100	CIAC-TRANS & DISTR MAINS		751,306
260.3345	AA	260100	CIAC-SERVICE LINES		176,446
260.3360	AA	260100	CIAC-HYDRANTS		70,705
260.3435	AA	260100	CIAC-WATER-TAP		89,435
260.3550	AA	260101	CIAC-SEWER FORCE MAIN		274,931
260.3555	AA	260101	CIAC-SEWER GRAVITY MAIN		1,179,330
260.3557	AA	260101	CIAC-MANHOLES		4,805
260.3565	AA	260101	CIAC-SERVICES TO CUSTOMERS		149,764
260.3975	AA	260100	ACC AMORT OTHER TANG PLT WATER		320,500
260.4070	AA	260101	ACC AMORTSTRUCT/IMPRV GEN PLT		467,539
260.4265	AA	260101	ACC AMORT SEWER-TAP		25
260100.6445	AA	260100	DEPREC-ORGANIZATION		928
260100.6455	AA	260100	DEPREC-STRUCT&IMPRV SRC SPLY		11,648
260100.6465	AA	260100	DEPREC-STRUCT&IMPRV TRNS DST		49
260100.6465	AA	260100	DEPREC-STRUCT&IMPRV TRNS DST		10
260100.6520	AA	260100	DEPREC-WATER TREATMENT EQPT		6,477
260100.6530	AA	260100	DEPREC-TRANS & DISTR MAINS		23
260100.6530	AA	260100	DEPREC-TRANS & DISTR MAINS		59
260100.6535	AA	260100	DEPREC-SERVICE LINES		3,897
260100.6610	AA	260100	DEPREC-COMMUNICATION EQPT		637
260101.7160	AA	260100	AMORT-OTHER TANGIBLE PLT WATER		522,434
260100.7165	AA	260100	AMORT-WATER-TAP		2,225
260100.7185	AA	260100	AMORT-WTR PLT MTR FEE-NC		7
260100.7185	AA	260100	AMORT-WTR PLT MTR FEE-NC		6
260101.6665	AA	260101	DEPREC-STRUCT/IMPRV TREAT PLT		478,928
260101.6710	AA	260101	DEPREC-SEWER FORCE MAIN		3,433
260101.6715	AA	260101	DEPREC-SEWER GRAVITY MAIN		2,523
260101.6717	AA	260101	DEPREC-MANHOLES		50,524
260101.6725	AA	260101	DEPREC-SERVICES TO CUSTOMERS		105,191
260101.6760	AA	260101	DEPREC-TREAT/DISP EQP LAGOON		11
260101.6825	AA	260101	DEPREC-OFFICE FURN/EQPT		328
260101.6860	AA	260101	DEPREC-OTHER TANG PLT SEWER		27
260101.6875	AA	260101	DEPREC-REUSE SERVICES		149
260101.6875	AA	260101	DEPREC-REUSE SERVICES		30

**Utilities, Inc. of Pennbrooke  
Commission Ordered Adjustments**

**Entry 4:**

**Location: MFR, A-3 and B-3 Schedules**

**Entry Description: To correct incorrect depreciation rates since Jan 2006, to depreciate plant items appropriately, and to correct transfers during conversion.**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
260101.7283	AA	260101	AMORT-MANHOLES		133
260101.7290	AA	260101	AMORT-SERVICES TO CUSTOMERS		3,284
260101.7430	AA	260101	AMORT-SEWER-TAP		8
260101.7430	AA	260101	AMORT-SEWER-TAP		84
260101.7425	AA	260101	AMORT-OTHER TANGIBLE PLT SEWER		1,332,266

Summary Impact

Deprec Impact 

(6,126)
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2010 Impact 

(60,197)
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2009 Impact 

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2008 and Prior Impact 

54,071
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**UTILITIES, INC. OF PENNBROOKE**  
**DOCKET NO. 090392-WS**  
**PREFILED SUPPORT**

<u>Object A/C</u>	<u>Ledger</u>	<u>Business Unit</u>	<u>Description</u>	<u>Balance Per Recalculation</u>	<u>Balance Per TB</u>	<u>Adjustment</u>
260.1020	AA	260100	ORGANIZATION	19,549	19,549	-
260.1035	AA	260100	LAND & LAND RIGHTS WTR TRT	21,115	-	21,115
260.1045	AA	260100	LAND & LAND RIGHTS GEN PLT	-	21,115	(21,115)
260.1050	AA	260100	STRUCT & IMPRV SRC SUPPLY	159,324	159,324	-
260.1055	AA	260100	STRUCT & IMPRV WTR TRT PLT	6,525	6,525	(0)
260.1080	AA	260100	WELLS & SPRINGS	87,460	87,460	-
260.1105	AA	260100	ELECTRIC PUMP EQUIP WTP	117,931	117,931	-
260.1110	AA	260100	ELECTRIC PUMP EQUIP TRANS DIST	2,975	2,975	-
260.1115	AA	260100	WATER TREATMENT EQPT	568,369	568,369	-
260.1120	AA	260100	DIST RESV & STANDPIPES	28,318	28,318	-
260.1125	AA	260100	TRANS & DISTR MAINS	619,006	619,006	-
260.1130	AA	260100	SERVICE LINES	171,686	171,686	-
260.1135	AA	260100	METERS	90,633	90,633	-
260.1140	AA	260100	METER INSTALLATIONS	7,156	7,156	-
260.1145	AA	260100	HYDRANTS	57,770	57,770	-
260.1175	AA	260100	OFFICE STRUCT & IMPRV	8,344	8,344	-
260.7780	AA	260100	OFFICE FURN & EQPT	266	266	-
260.1190	AA	260100	TOOL SHOP & MISC EQPT	22,623	22,623	-
260.1195	AA	260100	LABORATORY EQUIPMENT	901	901	-
260.1220	AA	260100	OTHER TANGIBLE PLT WATER	4,040	4,040	-
260.1245	AA	260101	ORGANIZATION	10,738	10,738	-
260.1275	AA	260101	LAND & LAND RIGHTS TRTMNT PLT	57,035	-	57,035
260.1285	AA	260101	LAND & LAND RIGHTS GEN PLT	-	57,035	(57,035)
260.1295	AA	260101	STRUCT/IMPRV PUMP PLT LS	95,477	95,477	-
260.1300	AA	260101	STRUCT/IMPRV TREAT PLT	799,251	-	799,251
260.1315	AA	260101	STRUCT/IMPRV GEN PLT	-	799,251	(799,251)
260.1345	AA	260101	SEWER FORCE MAIN	195,341	352,825	(157,484)
260.1350	AA	260101	SEWER GRAVITY MAIN	855,631	911,653	(56,022)
260.1353	AA	260101	MANHOLES	56,022	-	56,022
260.1360	AA	260101	SERVICES TO CUSTOMERS	157,484	-	157,484
260.1380	AA	260101	PUMPING EQUIPMENT PUMP PLT	6,656	6,656	-
260.1385	AA	260101	PUMPING EQUIPMENT RECLAIM WTF	1,589	1,589	-
260.1395	AA	260101	TREAT/DISP EQUIP LAGOON	978	978	-
260.1400	AA	260101	TREAT/DISP EQUIP TRT PLT	401,200	401,200	-
260.1420	AA	260101	OUTFALL LINES	21,547	21,547	-
260.1430	AA	260101	OTHER PLT COLLECTION	699	699	-
260.1440	AA	260101	OTHER PLT TREATMENT	1,242	1,242	-
260.1470	AA	260101	TOOL SHOP & MISC EQPT	1,612	1,612	-
260.1525	AA	260101	REUSE SERVICES	17,029	17,029	-
260.1530	AA	260101	REUSE MTR/INSTALLATIONS	739	739	-
260.1535	AA	260101	REUSE DIST RESERVOIRS	1,018	1,018	-
260.1540	AA	260101	REUSE TRANSMISSION & DIST SYS	4,217	4,217	-
260.1835	AA	260100	ACC DEPR-ORGANIZATION	(11,873)	(11,963)	90
260.1845	AA	260100	ACC DEPR-STRUCT&IMPRV SRC SPLY	(49,991)	(61,633)	11,642
260.1850	AA	260100	ACC DEPR-STRUCT&IMPRV TRNS	(513)	(430)	(83)
260.1855	AA	260100	ACC DEPR-STRUCT&IMPRV WTPS DST	-	(58)	58
260.1875	AA	260100	ACC DEPR-WELLS & SPRINGS	(44,423)	(44,419)	(3)
260.1900	AA	260100	ACC DEPR-ELECT PUMP EQUIP WTP	(35,186)	(35,177)	(9)
260.1905	AA	260100	ACC DEPR-ELECT PUMP EQUIP TRAN	(119)	(89)	(30)
260.1910	AA	260100	ACC DEPR-WATER TREATMENT EQPT	(282,202)	(288,679)	6,477
260.1915	AA	260100	ACC DEPR-DIST RESV & STANDPIPE	(6,173)	(5,005)	(1,168)
260.1920	AA	260100	ACC DEPR-TRANS & DISTR MAINS	(288,751)	(288,833)	82
260.1925	AA	260100	ACC DEPR-SERVICE LINES	(69,335)	(73,232)	3,897
260.1930	AA	260100	ACC DEPR-METERS	(52,426)	(52,426)	0
260.1935	AA	260100	ACC DEPR-METER INSTALLS	(1,418)	(1,414)	(4)
260.1940	AA	260100	ACC DEPR-HYDRANTS	(26,664)	(26,658)	(6)
260.1970	AA	260100	ACC DEPR-OFFICE STRUCTURE	(556)	(434)	(122)
260.1975	AA	260100	ACC DEPR-OFFICE FURN/EQPT	(208)	(208)	0
260.1985	AA	260100	ACC DEPR-TOOL SHOP & MISC EQPT	(5,365)	(5,365)	0
260.1990	AA	260100	ACC DEPR-LABORATORY EQUIPMENT	(180)	(60)	(120)
260.2000	AA	260100	ACC DEPR-COMMUNICATION EQPT	-	(637)	637
260.2010	AA	260100	ACC DEPR-OTHER TANG PLT WATER	(1,212)	-	(1,212)
260.2030	AA	260101	ACC DEPR-ORGANIZATION	(3,963)	(2,847)	(1,116)
260.2055	AA	260101	ACC DEPR-STRUCT/IMPRV PUMP PLT	(30,839)	(28,886)	(1,953)

UTILITIES, INC. OF PENNBROOKE  
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260.2060	AA	260101	ACC DEPR-STRUCT/IMPRV TREAT PLT	(341,136)	-	(341,136)
260.2075	AA	260101	ACC DEPR-STRUCT/IMPRV GEN PLT	-	(343,202)	343,202
260.2105	AA	260101	ACC DEPR-SEWER FORCE MAIN	(68,877)	(130,681)	61,804
260.2110	AA	260101	ACC DEPR-SEWER GRAVITY MAIN	(309,448)	(317,157)	7,709
260.2113	AA	260101	ACC DEPR-MANHOLES	(7,053)	-	(7,053)
260.2120	AA	260101	ACC DEPR-SERVICES TO CUSTOMERS	(55,744)	-	(55,744)
260.2140	AA	260101	ACC DEPR-PUMP EQP PUMP PLT	(254)	(69)	(186)
260.2145	AA	260101	ACC DEPR-PUMP EQP RCLM WTP	(44)	(12)	(32)
260.2155	AA	260101	ACC DEPR-TREAT/DISP EQP LAGOON	(183)	(131)	(52)
260.2160	AA	260101	ACC DEPR-TREAT/DISP EQP TRT PL	(124,652)	(97,891)	(26,761)
260.2180	AA	260101	ACC DEPR-OUTFALL LINES	(8,581)	(8,580)	(1)
260.2190	AA	260101	ACC DEPR-COLLECTION	(36)	-	(36)
260.2200	AA	260101	ACC DEPR-OTHER PLT TREATMENT	(85)	(14)	(70)
260.2220	AA	260101	ACC DEPR-OFFICE FURN/EQPT	-	(328)	328
260.2230	AA	260101	ACC DEPR-TOOL SHOP & MISC EQPT	(484)	(484)	(0)
260.2270	AA	260101	ACC DEPR-REUSE SERVICES	(1,449)	(1,628)	180
260.2275	AA	260101	ACC DEPR-REUSE MTR/INSTALLS	(77)	(77)	0
260.2280	AA	260101	ACC DEPR-REUSE DIST RESERVOIRS	(22)	(22)	(0)
260.2285	AA	260101	ACC DEPR-REUSE TRANS/DIST SYS	(736)	(70)	(666)
260.2325	AA	260102	ACC DEPR-MINI COMP WTR	-	(27)	27
260.3340	AA	260100	CIAC-TRANS & DISTR MAINS	(585,488)	165,818	(751,306)
260.3345	AA	260100	CIAC-SERVICE LINES	(140,066)	36,380	(176,446)
260.3360	AA	260100	CIAC-HYDRANTS	(55,792)	14,913	(70,705)
260.3430	AA	260100	CIAC-OTHER TANGIBLE PLT WATER	-	(842,934)	842,934
260.3435	AA	260100	CIAC-WATER-TAP	(112,891)	(23,456)	(89,435)
260.3455	AA	260100	CIAC-WTR PLT MTR FEE	(849)	(849)	-
260.3520	AA	260101	CIAC-STRUCT/IMPRV GEN PLT	-	(1,799,805)	1,799,805
260.3550	AA	260101	CIAC-SEWER FORCE MAIN	(169,978)	104,953	(274,931)
260.3555	AA	260101	CIAC-SEWER GRAVITY MAIN	(892,213)	287,117	(1,179,330)
260.3557	AA	260101	CIAC-MANHOLES	(4,805)	-	(4,805)
260.3565	AA	260101	CIAC-SERVICES TO CUSTOMERS	(149,764)	-	(149,764)
260.3705	AA	260101	CIAC-SEWER-TAP	-	(116)	116
260.3885	AA	260100	ACC AMORT TRANS & DISTR MAINS	226,916	2,466	224,450
260.3890	AA	260100	ACC AMORT SERVICE LINES	58,010	908	57,102
260.3905	AA	260100	ACC AMORT HYDRANTS	20,591	209	20,382
260.3975	AA	260100	ACC AMORT OTHER TANG PLT WATER	-	320,500	(320,500)
260.3980	AA	260100	ACC AMORT WATER-CIAC TAP	37,113	2,263	34,850
260.4005	AA	260100	ACC AMORT WTR PLT MTR FEE-NC	32	20	13
260.4070	AA	260101	ACC AMORTSTRUCT/IMPRV GEN PLT	-	467,539	(467,539)
260.4100	AA	260101	ACC AMORT SEWER FORCE MAIN	75,052	476	74,576
260.4105	AA	260101	ACC AMORT SEWER GRAVITY MAIN	364,819	2,180	362,638
260.4107	AA	260101	ACC AMORT MANHOLES	800	-	800
260.4115	AA	260101	ACC AMORT SERVICES TO CUSTOMER	62,421	-	62,421
260.4265	AA	260101	ACC AMORT SEWER-TAP	-	25	(25)