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October 31, 2011

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

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

RE: Docket No. 110257-WS; Application of Sanlando Utilities Corporation for an increase in its Water and Wastewater Rates in Seminole County, Florida
Our File No. 30057.198

Dear Ms. Cole:

Enclosed are the following for filing in the above-referenced docket:

- 14 fwd to ECR • Sixteen (16) copies of the Application for Increase in Rates 07988-11
 - 14 fwd to ECR • Sixteen (16) copies of the Minimum Filing Requirements (Volume I) 07989-11
 - copy to ECR • Two (2) copies of the Billing Analysis (Volume II) 07990-11
 - 1 copy to ECR • Two (2) copies of the Additional Engineering Information (Volumes III (a) thru (c)) 07991-11 through 07993-11
 - 14 fwd to ECR • Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code (attached to the Application) Same number as application
 - fwd to ECR • One (1) detailed map 07994-11 and 07995-11 (2 maps enclosed - 1 for water + 1 for wastewater)
 - The original and three (3) copies of the proposed Interim Rate Tariff Sheets and proposed Final Rate Tariff Sheets (Exhibit "B" and "C" to the Application).
- 3 Additional tariffs fwd to ECR

COM _____
 APA _____
 ECR 14
 GCL 1
 RAD _____
 SRC _____
 ADM _____
 OPC _____
 CLK _____

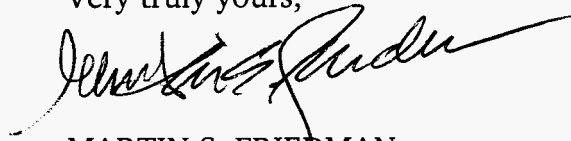
766 N. SUN DRIVE, SUITE 4030, LAKE MARY, FLORIDA 32746 (407) 830-6331 FAX (407) 830-8522
 2548 BLAIRSTONE PINES DRIVE, TALLAHASSEE, FLORIDA 32301 (850) 877-6555 FAX (850) 656-4029
 950 PENINSULA CORPORATE CIRCLE, SUITE 2020, BOCA RATON, FLORIDA 33487 (561) 982-7114 FAX (561) 982-7116

DOCUMENT NUMBER DATE
 07988 OCT 31 =
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- Sixteen (16) copies of the Reconciliation of Accounts (Exhibit "D" to the Application).
- Our firm's check in the amount of \$9,000.00 representing the appropriate filing fee.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: Steven M. Lubertozi, Executive Dir. of Regulatory Accounting & Affairs (w/enc.)
John Stover, Vice President and Secretary (w/enc.)
Kirsten Markwell, Manager of Regulatory Accounting (w/encs.)
Rick Durham, Regional Vice President (w/o encs.)
Patrick C. Flynn, Regional Director (w/encs.)
John Williams, Director of Governmental Affairs (w/o encs.)
Frank Seidman (w/encs.)
Deborah Swain (w/encs.)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
SANLANDO UTILITIES CORPORATION
for an increase in water and wastewater
rates in Seminole County, Florida

Docket No. 110257-WS

APPLICATION FOR INCREASE IN RATES

Applicant, SANLANDO UTILITIES CORPORATION (the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Seminole County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) (i) The name of the Utility and its mailing address is:

Sanlando Utilities Corporation
2335 Sanders Road
Northbrook, IL 60062

(ii) The address of the Florida office is:

Sanlando Utilities Corporation
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire
Rose, Sundstrom & Bentley, LLP
766 N. Sun Drive, Suite 4030
Lake Mary, FL 32746
Telephone: (407) 830-6331/Fax: (407) 830-8522
Email: mfriedman@rsbattorneys.com

DOCUMENT NUMBER-DATE

07988 OCT 31 =

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operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lisa Sparrow, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$9,000.00 (over 4,000 ERCs of water and wastewater each) is filed herewith.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for year ending December 31, 2010 are enclosed herein on a data disc. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II**.

IV.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as **Volume III (a) thru (c)**.

V.

One copy of a detailed system map(s), as required by Section 25-30.440(1)(a) and (b), is provided herewith.

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed interim and final water and wastewater rates are attached hereto as **Exhibit "B"** and **Exhibit "C"**, respectively.

VII.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as **Exhibit "D"**.

VII.

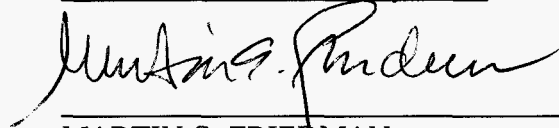
The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increase as requested in this Application in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit "C"**.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Grant interim and final water and wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 31st day of
October, 2011, by:

ROSE, SUNDSTROM & BENTLEY, LLP
766 N. Sun Drive, Suite 4030
Lake Mary, FL 32746
PHONE: (407) 830-6331
FAX: (407) 830-8522
mfriedman@rsbattorneys.com



MARTIN S. FRIEDMAN
For the Firm

AFFIDAVIT OF LISA SPARROW

STATE OF ILLINOIS

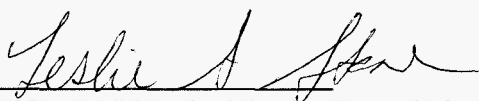
COUNTY OF COOK

BEFORE ME, personally appeared LISA SPARROW, who is the President of Sanlando Utilities Corporation, who states that Sanlando Utilities Corporation will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

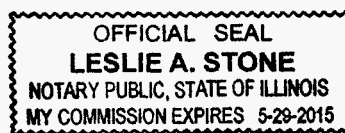


LISA SPARROW

Sworn to and subscribed before me this 6th day of September, 2011, by LISA SPARROW, President of Sanlando Utilities Corporation, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name: Leslie A. Stone
My Commission Expires: 5-29-2015



NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY
THE COMMISSION, CAN BE OBTAINED FROM THE
UTILITY UPON REQUEST.

EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Sanlando Utilities Corporation

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Sanlando Utilities Corp (hereinafter called the "**Operating Company**");

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets. Liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

Water Service Corporation

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

JRH

Sanlando Utilities Corp

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

JRH

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Account Description</u>	<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
		1030		Land & Land Rights Pump
		1035		Land & Land Rights Wtr Trt
		1040		Land & Land Rights Trans Dist
5505	Agency Expense	1045		Land & Land Rights Gen Plt
5525	Bill Stock	1175		Office Struct & Imprv
5530	Billing Computer Supplies	1180		Office Furn & Eqpt
5535	Billing Envelopes	1190		Tool Shop & Misc Eqpt
5540	Billing Postage	1205		Communication Eqpt
5545	Customer Service Printing	1260		Land & Land Rights Intang Plt
5625	401K/ESOP Contributions	1265		Land & Land Rights Coll Plt
5630	Dental Premiums	1270		Land & Land Rights Trtmnt Plt
5635	Dental Ins Reimbursements	1275		Land & Land Rights Reclaim Wtp
5640	Emp Pensions & Benefits	1280		Land & Land Rights Rel Dst Plt
5645	Employee Ins Deductions	1285		Land & Land Rights Gen Plt
5650	Health Cosis & Other	1455		Office Struct & Imprv
5655	Health Ins Reimbursements	1460		Office Furn & Eqpt
5660	Other Emp Pensions/Benefits	1470		Tool Shop & Misc Eqpt
5665	Pension Contributions	1485		Communication Eqpt
5670	Term Life Ins	1575		Desktop Computer Wtr
5675	Term Life Ins - Opt	1580		Mainframe Computer Wtr
5680	Depend Life Ins - Opt	1585		Mini Computers Wtr
5685	Supplemental Life Ins	1590		Comp Sys Cost Wtr
5690	Tuition	1595		Micro Sys Cost Wtr
5700	Insurance - Vehicle	1605		Desktop Computer Swr
5705	Insurance - Gen Liab	1610		Mainframe Computer Swr
5710	Insurance - Workers Comp	1615		Mini Computers Swr
5715	Insurance - Other	1620		Comp Sys Cost Swr
5735	Computer Maintenance	1625		Micro Sys Cost Swr
5740	Computer Supplies	1741		Other Plant In Process History
5745	Computer Amort & Prog Cost	1745	00301	Wip-Cup Time Office Renovation
5750	Internet Supplier	1745	00302	Wip-Cup Time Electrical
5755	Microfilming	1745	00303	Wip-Cup Time Lab Expansion
5760	Website Development	1745	00304	Wip-Cup Time Computer Equipmnt
5785	Advertising/Marketing	1745	00305	Wip-Cup Time Computer Software
5790	Bank Service Charges	1745	00306	Wip-Cup Time Radio Equipment
5795	Contributions	1746	00301	Wip - Interest During Constr
5800	Letter of Credit Fee	1746	00302	Wip - Interest During Constr
5805	License Fees	1746	00303	Wip - Interest During Constr
5810	Memberships	1746	00304	Wip - Interest During Constr
5815	Penalties/Fines	1746	00305	Wip - Interest During Constr
5820	Training Expense	1746	00306	Wip - Interest During Constr
5825	Other Misc Expense	1746	00303	Wip - Labor/Installation
5855	Answering Service	1747	00304	Wip - Labor/Installation
5855	Answering Service	1747	00305	Wip - Labor/Installation
5860	Cleaning Supplies	1748	00302	Wip - Equipment
5865	Copy Machine	1748	00303	Wip - Equipment
5870	Holiday Events/Picnics	1748	00304	Wip - Equipment
5875	Kitchen Supplies	1748	00306	Wip - Equipment
5880	Office Supply Stores	1749	00301	Wip - Material
5885	Printing/Blueprints	1749	00302	Wip - Material
5890	Publ Subscriptions/Tapes	1749	00303	Wip - Material
5895	Shipping Charges	1749	00304	Wip - Material
5900	Other Office Expenses	1749	00305	Wip - Material
5930	Office Electric	1749	00306	Wip - Material
5935	Office Gas	1750	00301	Wip - Electrical
5940	Office Water	1751	00301	Wip - Site Work
5945	Office Telecom	1752	00301	Wip - Contractor/Labor
5950	Office Garbage Removal	1752	00302	Wip - Contractor/Labor
5955	Office Landscape / Mow / Plow	1753	00301	Wip - Architect/Designer
5960	Office Alarm Sys Phone Exp	1753	00302	Wip - Architect/Designer
5965	Office Maintenance	1754	00303	Wip - Building Addition
5970	Office Cleaning Service	1755	00301	Wip - Furniture
5975	Office Machine/Heat&Cool	1755	00302	Wip - Furniture
5980	Other Office Utilities	1756	00301	Wip - Heating/Air Condition
5985	Telemetering Phone Expense	1756	00302	Wip - Heating/Air Condition
6005	Accounting Studies	1757	00301	Wip - Interior Finish
6010	Audit Fees	1757	00302	Wip - Interior Finish
6015	Employ Finder Fees	1758	00305	Wip - Modification/Convert
6020	Engineering Fees	1759	00304	Wip - Remodeling
6025	Legal Fees	1769	00301	Wip - Transfer To Fixed Assets
6030	Management Fees	1769	00302	Wip - Transfer To Fixed Assets
6035	Payroll Services	1769	00303	Wip - Transfer To Fixed Assets
6040	Tax Return Review	1769	00304	Wip - Transfer To Fixed Assets
6045	Temp Employ - Cleri	1769	00305	Wip - Transfer To Fixed Assets
6050	Other Outside Serv	1769	00306	Wip - Transfer To Fixed Assets
6075	Water Resource Conserve Exp	1771		Deferred Plant In Process History
6090	Rent	1775	00401	Wip-Cup Time Water Tower Paint
6105	Salaries - System Project	1775	00402	Wip-Cup Time W/S Plt Paint
6110	Salaries - Acctg/Finance	1775	00403	Wip-Cup Time Water Tank Paint
6115	Salaries - Admin	1775	00404	Wip-Cup Time Clean Sewer Line
6120	Salaries - Officers/Sikhldr			
6125	Salaries - HR			
6130	Salaries - MIS			

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc operating companies at a business unit level.

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

JDE Object Number	Subsidiary Number	Account Description
	1030	Land & Land Rights Pump
	1775	Wip-Cap Time Chng Filter Media
	1775	00405 Wip-Cap Time Tv Sewer Main
	1775	00406 Wip-Cap Time Sludge & Hauling
	1775	00407 Wip-Cap Time W/S Plt Landscape
	1775	00408 Wip - Interest During Constr
	1776	00401 Wip - Interest During Constr
	1776	00402 Wip - Interest During Constr
	1776	00403 Wip - Interest During Constr
	1776	00404 Wip - Interest During Constr
	1776	00405 Wip - Interest During Constr
	1776	00406 Wip - Interest During Constr
	1776	00407 Wip - Interest During Constr
	1776	00408 Wip - Interest During Constr
	1777	00408 Wip - Engineering
	1778	00401 Wip - Labor/Installation
	1779	00401 Wip - Equipment
	1779	00404 Wip - Equipment
	1779	00406 Wip - Equipment
	1780	00401 Wip - Material
	1780	00402 Wip - Material
	1780	00403 Wip - Material
	1780	00404 Wip - Material
	1780	00405 Wip - Material
	1780	00406 Wip - Material
	1780	00407 Wip - Material
	1780	00408 Wip - Material
	1781	00408 Wip - Site Work
	1782	00401 Wip - Contractor/Labor
	1782	00402 Wip - Contractor/Labor
	1782	00403 Wip - Contractor/Labor
	1782	00405 Wip - Contractor/Labor
	1782	00406 Wip - Contractor/Labor
	1783	00404 Wip - Grouting/Sealing
	1784	00404 Wip - Jet Cleaning
	1785	00407 Wip - Pump & Haul Sludge
	1786	00404 Wip - Rental/Machine
	1786	00405 Wip - Rental/Machine
	1787	00402 Wip - Repair
	1787	00403 Wip - Repair
	1799	00401 Wip - Transfer To Fixed Assets
	1799	00402 Wip - Transfer To Fixed Assets
	1799	00403 Wip - Transfer To Fixed Assets
	1799	00404 Wip - Transfer To Fixed Assets
	1799	00405 Wip - Transfer To Fixed Assets
	1799	00406 Wip - Transfer To Fixed Assets
	1799	00407 Wip - Transfer To Fixed Assets
	1799	00408 Wip - Transfer To Fixed Assets
	1970	Acc Depr-Office Structure
	1975	Acc Depr-Office Furn/Eqpt
	1985	Acc Depr-Tool Shop & Misc Eqpt
	2000	Acc Depr-Communication Eqpt
	2215	Acc Depr-Office Structure
	2220	Acc Depr-Office Furn/Eqpt
	2230	Acc Depr-Tool Shop & Misc Eqpt
	2245	Acc Depr-Communication Eqpt
	2315	Acc Depr-Desktop Computer Wtr
	2320	Acc Depr-Mainframe Comp Wtr
	2325	Acc Depr-Mini Comp Wtr
	2330	Comp Sys Amortization Wtr
	2335	Micro Sys Amortization Wtr
	2345	Acc Depr-Desktop Computer Swr
	2350	Acc Depr-Mainframe Comp Swr
	2355	Acc Depr-Mini Comp Swr
	2360	Comp Sys Amortization Swr
	2365	Micro Sys Amortization Swr
	2950	Def Chgs-Landscaping
	2955	Def Chgs-Customer Complaints
	2960	Def Chgs-Tank Maint&Rep Wtr
	2965	Def Chgs-Relocation Expenses
	2970	Def Chgs-Attorney Fee
	2975	Def Chgs-Hurricane/Storms Cost
	2980	Def Chgs-Emp Fees
	2985	Def Chgs-Other
	3000	Def Chgs-Other Wtr & Swr
	3005	Def Chgs-Voc Testing
	3020	Def Chgs-Sludge Hauling
	3025	Def Chgs-Pr Wash/Jet Swr Mains
	3030	Def Chgs-Tv Sewer Mains
	3040	Def Chgs-Tank Maint&Rep Swr
	3080	Amort - Landscaping
	3090	Amort - Customer Complaints

**AFFILIATE AGREEMENT
APPENDIX A**

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/let Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciuc Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciuc Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtrmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
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4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp

4435	Def St Tax - Bad Debt
4437	Def St Tax - Depreciation
4439	Def St Tax - Nol
4441	Def St Tax - Cont Prop
4443	Def St Tax - Amt
4445	Def St Tax - Res Cap Fee

EXHIBIT "B"

Proposed Interim Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.84
3/4"	\$ 7.26
1"	\$ 12.10
1-1/2"	\$ 24.20
2"	\$ 38.72
3"	\$ 72.60
4"	\$ 121.00
6"	\$ 242.00
8"	\$ 387.20
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 1.20

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.84
3/4"	\$ 7.26
1"	\$ 12.10
1-1/2"	\$ 24.20
2"	\$ 38.72
3"	\$ 72.60
4"	\$ 121.00
6"	\$ 242.00
8"	\$ 387.20

<u>Gallonge Charge</u>	
(Per 1,000 gallons)	
0 – 6,000 gallons	\$.82
6,001 – 10,000 gallons	\$.86
10,001 – 15,000 gallons	\$ 1.10
Over 15,000 gallons	\$ 1.54

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

BULK SERVICE

RATE SCHEDULE BS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.84
3/4"	\$ 7.26
1"	\$ 12.10
1-1/2"	\$ 24.20
2"	\$ 38.72
3"	\$ 72.60
4"	\$ 121.00
6"	\$ 242.00
8"	\$ 387.20
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 1.20

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.84
3/4"	\$ 7.26
1"	\$ 12.10
1-1/2"	\$ 24.20
2"	\$ 38.72
3"	\$ 72.60
4"	\$ 121.00
6"	\$ 242.00
8"	\$ 387.20
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 1.20

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

FIRE PROTECTION SERVICE

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To private service lines to customers' facilities for fighting fires.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE: Private Fire Protection

<u>Meter Size</u>	<u>Base Facility Charge</u>
1 1/2"	\$ 2.02
2"	\$ 3.24
4"	\$ 10.10
6"	\$ 20.23
8"	\$ 32.36

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 13.71
3/4"	\$ 20.57
1"	\$ 34.28
1-1/2"	\$ 68.55
2"	\$ 109.68
3"	\$ 205.65
4"	\$ 342.75
6"	\$ 685.50
8"	\$ 1,096.80
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 2.19

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All meter sizes	\$ 13.71
<u>Gallonage Charge</u> (Per 1,000 gallons) (Maximum 10,000 gallons)	\$ 1.80

MINIMUM PAYMENT: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

<u>RATE:</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4"	\$ 13.71
	3/4"	\$ 20.57
	1"	\$ 34.28
	1-1/2"	\$ 68.55
	2"	\$ 109.68
	3"	\$ 205.65
	4"	\$ 342.75
	6"	\$ 685.50
	8"	\$ 1,096.80
	<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 2.19

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

BULK SERVICE

RATE SCHEDULE BS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 13.71
3/4"	\$ 20.58
1"	\$ 34.28
1-1/2"	\$ 68.55
2"	\$ 109.68
3"	\$ 205.65
4"	\$ 342.75
6"	\$ 685.50
8"	\$ 1,096.80
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 2.19

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

FLAT RATE SERVICE

RATE SCHEDULE FR

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
Residential Single -Family	\$ 29.01
Multiple Dwelling Unit	\$ 29.01
General Service, Per ERC	\$ 29.01
Gallorage Charge	Not applicable

MINIMUM PAYMENT: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL REUSE SERVICE

RATE SCHEDULE RRS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All	\$ 4.22
Gallonage Charge (Per 1,000 gallons)	\$ 0.45

MINIMUM PAYMENT: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Interim Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

Lisa Sparrow
ISSUING OFFICER
President
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.94
3/4"	\$ 7.41
1"	\$ 12.35
1-1/2"	\$ 24.70
2"	\$ 39.52
3"	\$ 74.10
4"	\$ 123.50
6"	\$ 247.00
8"	\$ 395.20
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 1.23

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.94
3/4"	\$ 7.41
1"	\$ 12.35
1-1/2"	\$ 24.70
2"	\$ 39.52
3"	\$ 74.10
4"	\$ 123.50
6"	\$ 247.00
8"	\$ 395.20

<u>Gallonage Charge</u> (Per 1,000 gallons)	
0 – 6,000 gallons	\$ 0.84
6,001 – 10,000 gallons	\$ 0.88
10,001 – 15,000 gallons	\$ 1.13
Over 15,000 gallons	\$ 1.57

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

BULK SERVICE

RATE SCHEDULE BS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.94
3/4"	\$ 7.41
1"	\$ 12.35
1-1/2"	\$ 24.70
2"	\$ 39.52
3"	\$ 74.10
4"	\$ 123.50
6"	\$ 247.00
8"	\$ 395.20
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 1.23

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 4.94
3/4"	\$ 7.41
1"	\$ 12.35
1-1/2"	\$ 24.70
2"	\$ 39.52
3"	\$ 74.10
4"	\$ 123.50
6"	\$ 247.00
8"	\$ 395.20
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 1.23

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

FIRE PROTECTION SERVICE

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To private service lines to customers' facilities for fighting fires.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE: Private Fire Protection

<u>Meter Size</u>	<u>Base Facility Charge</u>
1 1/2"	\$ 2.06
2"	\$ 3.30
4"	\$ 10.30
6"	\$ 20.63
8"	\$ 33.00

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 16.30
3/4"	\$ 24.45
1"	\$ 40.75
1-1/2"	\$ 81.50
2"	\$ 130.40
3"	\$ 244.50
4"	\$ 407.50
6"	\$ 815.00
8"	\$ 1,304.00
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 2.61

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All meter sizes	\$ 16.30
<u>Gallonage Charge</u> (Per 1,000 gallons) (Maximum 10,000 gallons)	\$ 2.14

MINIMUM PAYMENT: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 16.30
3/4"	\$ 24.45
1"	\$ 40.75
1-1/2"	\$ 81.50
2"	\$ 130.40
3"	\$ 244.50
4"	\$ 407.50
6"	\$ 815.00
8"	\$ 1,304.00
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 2.61

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

BULK SERVICE

RATE SCHEDULE BS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 16.30
3/4"	\$ 24.45
1"	\$ 40.75
1-1/2"	\$ 81.50
2"	\$ 130.40
3"	\$ 244.50
4"	\$ 407.50
6"	\$ 815.00
8"	\$ 1,304.00
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 2.61

MINIMUM PAYMENT: Base Facility Charge per month by meter size

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

FLAT RATE SERVICE

RATE SCHEDULE FR

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
Residential Single -Family	\$ 34.50
Multiple Dwelling Unit	\$ 34.50
General Service, Per ERC	\$ 34.50
Gallonge Charge:	Not applicable

MINIMUM PAYMENT: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

RESIDENTIAL REUSE SERVICE

RATE SCHEDULE RRS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE:

<u>Meter Size</u>	<u>Base Facility Charge</u>
All	\$ 5.02
Gallonge Charge (Per 1,000 gallons)	\$ 0.54

MINIMUM PAYMENT: Base Facility Charge per month

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE: _____

TYPE OF FILING: Final Rates 2011 Rate Case

Lisa Sparrow
ISSUING OFFICER
President
TITLE

EXHIBIT "D"

Reconciliation

ANDO UTILITIES CORP
ACCOUNT NO. 110257-WS
SECTION OF ANNUAL REPORT TO MFR
ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-5(a): 301.1	Organization	<u>-</u>	301	Organization	<u>-</u>	W-4(a)
A-5(a): 302.1	Franchises	<u>147,067</u>	302	Franchises	<u>147,067</u>	W-4(a)
A-5(a): 303.2	Land & LandRights	19,340				
A-5(a): 303.3	Land & LandRights	70,027				
A-5(a): 303.4	Land & LandRights					
A-5(a): 303.5	Land & LandRights	<u>7,757</u>	303	Land&LandRights	<u>97,125</u>	W-4(a)
		<u>97,125</u>			<u>97,125</u>	
A-5(a): 304.2	Structures & Improvements	204,579				
A-5(a): 304.3	Structures & Improvements	2,617,916				
A-5(a): 304.4	Structures & Improvements					
A-5(a): 304.5	Structures & Improvements	538,241				
A-5(a): 304.5	Structures & Improvements	<u>(234,334)</u>	304	Structures&Improvements	<u>3,126,403</u>	W-4(a)
		<u>3,126,403</u>			<u>3,126,403</u>	
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u>	W-4(a)
306	Lake, River and Other Intakes	<u>-</u>	306	Lake, River and Other Intakes	<u>-</u>	W-4(a)
A-5(a): 307.2	Wells & Springs	<u>828,617</u>	307	Wells and Springs	<u>828,617</u>	W-4(a)
		<u>828,617</u>			<u>828,617</u>	
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>138,232</u>	308	Infiltration Galleries and Tunnels	<u>138,232</u>	W-4(a)
		<u>138,232</u>			<u>138,232</u>	
A-5(a): 309.2	Supply Mains	<u>1,391</u>	309	Supply Mains	<u>1,391</u>	W-4(a)
		<u>1,391</u>			<u>1,391</u>	
A-5(a): 310.2	Power Generation Equipment	<u>3,729</u>	310	Power Generated Equipment	<u>3,729</u>	W-4(a)
		<u>3,729</u>			<u>3,729</u>	
A-5(a): 311.2	Pumping Equipment	10,867				
A-5(a): 311.3	Pumping Equipment	3,132,678				
A-5(a): 311.4	Pumping Equipment	145,367	311	Pumping Equipment	<u>3,288,912</u>	W-4(a)
		<u>3,288,912</u>			<u>3,288,912</u>	
A-5(a): 320.3	Water Treatment Equipment	<u>398,675</u>	320	Water Treatment Equipment	<u>398,675</u>	W-4(a)
		<u>398,675</u>			<u>398,675</u>	
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>1,056,444</u>	330	Distribution Reservoirs and Standpipes	<u>1,056,444</u>	W-4(a)
		<u>1,056,444</u>			<u>1,056,444</u>	
A-5(a): 331.4	Transm. & Distribution Mains	<u>7,868,345</u>	331	Transmission and Distribution Mains	<u>7,868,345</u>	W-4(a)
		<u>7,868,345</u>			<u>7,868,345</u>	
A-5(a): 333.4	Services	<u>1,519,535</u>	333	Services	<u>1,519,535</u>	W-4(a)
		<u>1,519,535</u>			<u>1,519,535</u>	
A-5(a): 334.4	Meters & Meter Installations	<u>1,518,748</u>	334	Meters and Meter Installations	<u>1,518,748</u>	W-4(a)
		<u>1,518,748</u>			<u>1,518,748</u>	
A-5(a): 335.4	Hydrants	<u>749,525</u>	335	Hydrants	<u>749,525</u>	W-4(a)
		<u>749,525</u>			<u>749,525</u>	

LANDO UTILITIES CORP
ACCOUNT NO. 110257-WS
SECTION OF ANNUAL REPORT TO MFR
ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-5(a): 336.4	Backflow Prevention Devices	<u>675</u>	336	Backflow Prevention Devices	<u>675</u>	W-4(a)
		<u>675</u>			<u>675</u>	
A-5(a): 339.1	Other Plant & Misc. Equipment					
A-5(a): 339.2	Other Plant & Misc. Equipment					
A-5(a): 339.3	Other Plant & Misc. Equipment	2,745				
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>4,673</u>	339	Other Plant Miscellaneous Equipment	<u>7,418</u>	W-4(a)
		<u>7,418</u>			<u>7,418</u>	
A-5(a): 340.5	Office Furniture & Equipment	2,418,271				
A-5(a): 340.5	Office Furniture & Equipment	<u>(1,051,007)</u>	340	Office Furniture and Equipment	<u>1,367,264</u>	W-4(a)
		<u>1,367,264</u>			<u>1,367,264</u>	
A-5(a): 341.5	Transportation Equipment	940,221				
A-5(a): 341.5	Transportation Equipment	<u>(420,749)</u>	341	Transportation Equipment	<u>519,472</u>	W-4(a)
		<u>519,472</u>			<u>519,472</u>	
A-5(a): 342.5	Stores Equipment		342	Stores Equipment	-	W-4(a)
		-			-	
A-5(a): 343.5	Tools, Shop & Garage Equipment	359,203				
A-5(a): 343.5	Tools, Shop & Garage Equipment	<u>(115,145)</u>	343	Tools, Shop and Garage Equipment	<u>244,058</u>	W-4(a)
		<u>244,058</u>			<u>244,058</u>	
A-5(a): 344.5	Laboratory Equipment	26,385				
A-5(a): 344.5	Laboratory Equipment	<u>(11,319)</u>	344	Laboratory Equipment	<u>15,066</u>	W-4(a)
		<u>15,066</u>			<u>15,066</u>	
A-5(a): 345.5	Power Operated Equipment	1,033				
A-5(a): 345.5	Power Operated Equipment	<u>44</u>	345	Power Operated Equipment	<u>1,077</u>	W-4(a)
		<u>1,077</u>			<u>1,077</u>	
A-5(a): 346.5	Communication Equipment	82,341				
A-5(a): 346.5	Communication Equipment	<u>10,218</u>	346	Communication Equipment	<u>92,559</u>	W-4(a)
		<u>92,559</u>			<u>92,559</u>	
A-5(a): 347.5	Miscellaneous Equipment	17,945				
A-5(a): 347.5	Miscellaneous Equipment	<u>40,223</u>	347	Miscellaneous Equipment	<u>58,168</u>	W-4(a)
		<u>58,168</u>			<u>58,168</u>	
A-5(a): 348.5	Other Plant - Allocations	22,979				
A-5(a): 348.5	Other Plant - Allocations	<u>(10,007)</u>	348	Other Tangible Plant	<u>12,972</u>	W-4(a)
		<u>12,972</u>			<u>12,972</u>	
	Total Water UPIS A-5(a)	23,061,479		Total Water UPIS W-4(a)	23,061,479	
A-6(a): 351.1	Organization	-	351	Organization	-	S-4(a)
		-			-	
A-6(a): 352.1	Franchises	<u>3,182</u>	352	Franchises	<u>3,182</u>	S-4(a)
		<u>3,182</u>			<u>3,182</u>	
A-6(a): 353.2	Land and Land Rights	-				
A-6(a): 353.3	Land and Land Rights	-				
A-6(a): 353.4	Land and Land Rights	-				
A-6(a): 353.5	Land and Land Rights	203,894				
A-6(a): 353.6	Land and Land Rights	-				
A-6(a): 353.7	Land and Land Rights	<u>(0)</u>	353	Land and Land Rights	<u>203,894</u>	S-4(a)
		<u>203,894</u>			<u>203,894</u>	
A-6(a): 354.2	Structures and Improvements	625				
A-6(a): 354.3	Structures and Improvements	3,207,918				
A-6(a): 354.4	Structures and Improvements	4,703,313				

ANDO UTILITIES CORP
ACCOUNT NO. 110257-WS
SECTION OF ANNUAL REPORT TO MFR
ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-6(a): 354.5	Structures and Improvements	-				
A-6(a): 354.6	Structures and Improvements	-				
A-6(a): 354.7	Structures and Improvements	10,994				
		<u>234,334</u>				
A-6(a): 304.5	Structures & Improvements	<u>8,157,183</u>	354	Structures and Improvements	<u>8,157,182</u>	S-4(a)
A-6(a): 390.7	Office Furniture and Equipment	56,415				
A-6(a): 340.5	Office Furniture & Equipment	<u>1,051,007</u>	390	Office Furniture and Equipment	<u>1,107,422</u>	S-4(a)
		<u>1,107,422</u>			<u>1,107,422</u>	
A-6(a): 393.7	Tools, Shop and Garage Equipment	82,531				
A-6(a): 343.5	Tools, Shop & Garage Equipment	<u>115,145</u>	393	Tools, Shop and Garage Equipment	<u>197,676</u>	S-4(a)
		<u>197,676</u>			<u>197,676</u>	
A-6(a): 396.7	Communication Equipment	85,187				
A-6(a): 346.5	Communication Equipment	<u>(10,218)</u>	396	Communication Equipment	<u>74,969</u>	S-4(a)
		<u>74,969</u>			<u>74,969</u>	
A-6(a): 398.7	Other Tangible Plant	-				
A-6(a): 348.5	Other Plant - Allocations	<u>10,007</u>	398	Other Tangible Plant	<u>10,007</u>	S-4(a)
		<u>10,007</u>			<u>10,007</u>	
A-6(a): 355.2	Power Generation Equipment	1,275				
A-6(a): 355.4	Power Generation Equipment	<u>1,250</u>	355	Power Generation Equipment	<u>2,525</u>	S-4(a)
		<u>2,525</u>			<u>2,525</u>	
A-6(a): 360.2	Collection Sewers - Force	<u>132,985</u>	360	Collection Sewers - Force	<u>132,985</u>	S-4(a)
		<u>132,985</u>			<u>132,985</u>	
A-6(a): 363.2	Services to Customers	<u>215,640</u>	363	Services to Customers	<u>215,640</u>	S-4(a)
		<u>215,640</u>			<u>215,640</u>	
A-6(a): 361.2	Collection Sewers - Gravity	7,748,983				
A-6(a): 361.2	Manholes	-	361	Collection Sewers - Gravity	<u>7,748,983</u>	S-4(a)
		<u>7,748,983</u>	361	Manholes	<u>7,748,983</u>	S-4(a)

ANDO UTILITIES CORP
ACCOUNT NO. 110257-WS
STATEMENT OF ANNUAL REPORT TO MFR
ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-6(a): 364.2	Flow Measuring Devices	<u>2,907</u>	364	Flow Measuring Devices	<u>2,907</u>	S-4(a)
		<u>2,907</u>			<u>2,907</u>	
A-6(a): 366.6	Reuse Services	<u>57,622</u>	366	Reuse Services	<u>57,622</u>	
		<u>57,622</u>			<u>57,622</u>	
A-6(a): 367.6	Reuse Mtr Installations	<u>16,263</u>	367	Reuse Mtr Installations	<u>16,263</u>	
		<u>16,263</u>			<u>16,263</u>	
A-6(a): 371.3	Pumping Equipment	121,728				
A-6(a): 371.5	Pumping Equipment	2,950				
A-6(a): 371.6	Pumping Equipment	-	371	Pumping Equipment	-	S-4(a)
		<u>124,678</u>			<u>124,678</u>	
A-6(a): 375.6	Reuse Transmission and Distribution System	6,635,822	375	Reuse Transmission and Distribution System	6,635,822	S-4(a)
A-6(a): 374.6	Reuse Distribution Reservoirs	15,553	374	Reuse Distribution Reservoirs	15,553	S-4(a)
		<u>6,651,375</u>			<u>6,651,375</u>	
A-6(a): 380.4	Treatment and Disposal Equipment	1,492,024				
A-6(a): 380.5	Treatment and Disposal Equipment	-	380	Treatment and Disposal Equipment	-	S-4(a)
		<u>1,492,024</u>			<u>1,492,024</u>	
A-6(a): 381.4	Plant Sewers	-	381	Plant Sewers	-	S-4(a)
A-6(a): 381.5	Plant Sewers	-			-	
		<u>-</u>			<u>-</u>	
A-6(a): 382.4	Outfall Sewer Lines	<u>644,005</u>	382	Outfall Sewer Lines	<u>644,005</u>	S-4(a)
		<u>644,005</u>			<u>644,005</u>	
A-6(a): 341.5	Transportation Equipment	<u>420,749</u>	391	Transportation Equipment	<u>420,749</u>	S-4(a)
		<u>420,749</u>			<u>420,749</u>	
A-6(a): 394.7	Laboratory Equipment	883				
A-6(a): 344.5	Laboratory Equipment	11,319	394	Laboratory Equipment	12,202	S-4(a)
		<u>12,202</u>			<u>12,202</u>	
A-6(a): 395.7	Power Operated Equipment	916	395	Power Operated Equipment	872	S-4(a)
A-6(a): 345.5	Power Operated Equipment	(44)				
		<u>871</u>			<u>872</u>	
A-6(a): 397.7	Miscellaneous Equipment	87,337	397	Miscellaneous Equipment	47,114	S-4(a)
A-6(a): 347.5	Miscellaneous Equipment	(40,223)				
		<u>47,114</u>			<u>47,114</u>	
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.2	Other Plant Miscellaneous Equipment	2,396				
A-6(a): 389.3	Other Plant Miscellaneous Equipment	22,689				
A-6(a): 389.4	Other Plant Miscellaneous Equipment	21,061				
A-6(a): 389.5	Other Plant Miscellaneous Equipment	6,364				
A-6(a): 389.6	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	52,510	S-4(a)
		<u>52,510</u>			<u>52,510</u>	
	Total Wastewater UPIS A-6(a)	27,376,787		Total Wastewater UPIS S-4(a)	27,376,786	
A-9(a): 301.1	A/D Organization	<u>(20)</u>	301	A/D Organization	<u>20</u>	
		<u>(20)</u>			<u>20</u>	
A-9(a): 302.1	A/D Franchises	<u>(33,290)</u>	302	A/D Franchises	<u>33,290</u>	
		<u>(33,290)</u>			<u>33,290</u>	

LANDO UTILITIES CORP
 PROJECT NO. 110257-WS
 DIVISION OF ANNUAL REPORT TO MFR
 ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-9(a): 339.1	A/D Other Plant & Misc. Equipment	-				
A-9(a): 339.2	A/D Other Plant & Misc. Equipment	(336)				
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	(750)	339	A/D Other Plant & Misc. Equipment	1,086	
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	(1,086)			1,086	
A-9(a): 303.2	A/D Land & Land Rights	-				
A-9(a): 303.3	A/D Land & Land Rights	-				
A-9(a): 303.4	A/D Land & Land Rights	-	303	A/D Land & Land Rights	-	
A-9(a): 303.5	A/D Land & Land Rights	-			-	
A-9(a): 304.2	A/D Structures & Improvements	(195,385)				
A-9(a): 304.3	A/D Structures & Improvements	(239,957)				
A-9(a): 304.4	A/D Structures & Improvements	-				
A-9(a): 304.5	A/D Structures & Improvements	(323,593)	304	A/D Structures & Improvements	673,990	
A-9(a): 304.5	A/D Structures & Improvements	84,946			673,990	
		(673,989)				
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs	-	305	A/D Collect. & Impound. Reservoirs	-	
A-9(a): 306.2	A/D Lake, River & Other Intakes	-	306	A/D Lake, River & Other Intakes	-	
A-9(a): 307.2	A/D Wells & Springs	(559,827)	307	A/D Wells & Springs	559,827	
		(559,827)			559,827	
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	(10,427)	308	A/D Infiltration Galleries & Tunnels	10,427	
		(10,427)			10,427	
A-9(a): 309.2	A/D Supply Mains	(63)	309	A/D Supply Mains	63	
		(63)			63	
A-9(a): 310.2	A/D Power Generation Equipment	(343)	310	A/D Power Generation Equipment	343	
		(343)			343	
A-9(a): 311.2	A/D Pumping Equipment	(1,403)				
A-9(a): 311.3	A/D Pumping Equipment	(1,586,364)				
A-9(a): 311.4	A/D Pumping Equipment	(5,273)	311	A/D Pumping Equipment	1,593,041	
		(1,593,041)			1,593,041	
A-9(a): 320.3	A/D Water Treatment Equipment	(255,644)	320	A/D Water Treatment Equipment	255,644	
		(255,644)			255,644	
A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	(730,640)	330	A/D Distr. Reservoirs & Standpipes	730,640	
		(730,640)			730,640	
A-9(a): 331.4	A/D Transm. & Distribution Mains	(4,215,584)	331	A/D Transm. & Distribution Mains	4,215,584	
		(4,215,584)			4,215,584	
A-9(a): 333.4	A/D Services	(724,733)	333	A/D Services	724,733	
		(724,733)			724,733	
A-9(a): 334.4	A/D Meters & Meter Installations	(1,404,869)	334	A/D Meters & Meter Installations	1,404,869	
		(1,404,869)			1,404,869	
A-9(a): 335.4	A/D Hydrants	(404,581)	335	A/D Hydrants	404,581	
		(404,581)			404,581	
A-9(a): 336.4	A/D Backflow Prevention Devices	(60)	336	A/D Backflow Prevention Devices	60	
		(60)			60	

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A-9(a): 340.5	A/D Office Furniture & Equipment	(1,211,823)			735,812	
A-9(a): 340.5	A/D Office Furniture & Equipment	476,010	340	A/D Office Furniture & Equipment	735,812	
		<u>(735,812)</u>				
A-9(a): 341.5	A/D Transportation Equipment	(788,595)			435,699	
A-9(a): 341.5	A/D Transportation Equipment	352,896	341	A/D Transportation Equipment	435,699	
		<u>(435,699)</u>				
A-9(a): 342.5	A/D Stores Equipment	-	342	A/D Stores Equipment	-	
		<u>-</u>				
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	(202,447)			181,084	
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	21,363	343	A/D Tools, Shop & Garage Equipment	181,084	
		<u>(181,084)</u>				
A-9(a): 344.5	A/D Laboratory Equipment	(10,193)			5,647	
A-9(a): 344.5	A/D Laboratory Equipment	4,546	344	A/D Laboratory Equipment	5,647	
		<u>(5,647)</u>				
A-9(a): 345.5	A/D Power Operated Equipment	(8)			17	
A-9(a): 345.5	A/D Power Operated Equipment	(9)	345	A/D Power Operated Equipment	17	
		<u>(17)</u>				
A-9(a): 346.5	A/D Communication Equipment	(53,749)			81,084	
A-9(a): 346.5	A/D Communication Equipment	(27,335)	346	A/D Communication Equipment	81,084	
		<u>(81,084)</u>				
A-9(a): 347.5	A/D Miscellaneous Equipment	(10,008)			19,995	
A-9(a): 347.5	A/D Miscellaneous Equipment	(9,987)	347	A/D Miscellaneous Equipment	19,995	
		<u>(19,995)</u>				
A-9(a): 348.5	A/D Other Plant - Allocations	(46)			46	
A-9(a): 348.5	A/D Other Plant - Allocations	-	348	A/D Other Plant - Allocations	46	
		<u>(46)</u>				
	Total Water A/D A-9(a)	(12,067,581)		Total Water UPIS W-6(b)	12,067,581	
A-10(a): 380.4	Accumulated Depreciation Treatment and Disposal Equipment	(679,253)			679,253	S-6(b)
A-10(a): 380.5	Accumulated Depreciation Treatment and Disposal Equipment	-	380	Accumulated Depreciation Treatment and Disposal Equipment	679,253	
		<u>(679,253)</u>				
A-10(a): 355.2	Accumulated Depreciation Power Generation Equipment	(170)			213	S-6(b)
A-10(a): 355.3	Accumulated Depreciation Power Generation Equipment	-			213	
A-10(a): 355.4	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.5	Accumulated Depreciation Power Generation Equipment	(43)	355	Accumulated Depreciation Power Generation Equipment	213	
A-10(a): 355.6	Accumulated Depreciation Power Generation Equipment	-				
		<u>(213)</u>				
A-10(a): 366.6	Accumulated Depreciation Reuse Services	(5,774)	366	Accumulated Depreciation Reuse Services	5,774	S-6(b)
A-10(a): 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	(2,196)	367	Accumulated Depreciation Reuse Meters and Meter Installations	2,196	S-6(b)
		<u>(7,971)</u>			7,971	
A-10(a): 374.6	Accumulated Depreciation Reuse Distribution Reservoir	(1,740)			1,350,321	S-6(b)
A-10(a): 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	(1,348,581)	375	Accumulated Depreciation Reuse Transmission and Distribution System	1,350,321	
		<u>(1,350,321)</u>				
A-10(a): 351.1	Accumulated Depreciation Organization	-	301	Accumulated Depreciation Organization	0	S-6(b)
		<u>-</u>			0	
A-10(a): 352.1	Accumulated Depreciation Franchises	(5,354)	302	Accumulated Depreciation Franchises	5,354	S-6(b)
		<u>(5,354)</u>			5,354	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-10(a): 354.2	Accumulated Depreciation Structures and Improvements	(2)				
A-10(a): 354.3	Accumulated Depreciation Structures and Improvements	(1,988,510)				
A-10(a): 354.4	Accumulated Depreciation Structures and Improvements	(3,420,583)				
A-10(a): 354.5	Accumulated Depreciation Structures and Improvements					
A-10(a): 354.6	Accumulated Depreciation Structures and Improvements	(295,321)				
A-10(a): 354.7	Accumulated Depreciation Structures and Improvements	(84,946)				
A-10(a): 304.5	A/D Structures & Improvements	<u>(5,789,362)</u>	354	A/D Structures & Improvements	<u>5,789,362</u>	S-6(b)
					<u>5,789,362</u>	
A-10(a): 363.2	Accumulated Depreciation Services to Customers	15,730	363	Accumulated Depreciation Services to Customers	(15,730)	S-6(b)
A-10(a): 360.2	Accumulated Depreciation Collection Sewers - Force	(59,197)	360	Accumulated Depreciation Collection Sewers - Force	59,197	S-6(b)
		<u>(43,468)</u>			<u>43,468</u>	
A-10(a): 361.2	Accumulated Depreciation Collection Sewers - Gravity	(4,901,562)	361	Accumulated Depreciation Collection Sewers - Gravity	4,901,562	S-6(b)
		<u>(4,901,562)</u>			<u>4,901,562</u>	
A-10(a): 371.3	Accumulated Depreciation Pumping Equipment	(8,742)				
A-10(a): 371.5	Accumulated Depreciation Pumping Equipment	(270)				
A-10(a): 371.6	Accumulated Depreciation Pumping Equipment	<u>(9,013)</u>	371	Accumulated Depreciation Pumping Equipment	9,013	S-6(b)
					<u>9,013</u>	
A-10(a): 390.7	Accumulated Depreciation Office Furniture and Equipment	(119,963)	390	Accumulated Depreciation Office Furniture and Equipment	595,974	S-6(b)
A-10(a): 340.5	A/D Office Furniture & Equipment	(476,010)				
		<u>(595,974)</u>			<u>595,974</u>	
A-10(a): 391.7	Accumulated Depreciation Transportation Equipment	-				
A-10(a): 341.5	A/D Transportation Equipment	(352,896)	391	A/D Transportation Equipment	352,896	S-6(b)
		<u>(352,896)</u>			<u>352,896</u>	
A-10(a): 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	(125,307)				
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	(21,363)	393	A/D Tools, Shop & Garage Equipment	146,670	S-6(b)
		<u>(146,669)</u>			<u>146,670</u>	
A-10(a): 394.7	Accumulated Depreciation Laboratory Equipment	(27)				
A-10(a): 344.5	Accumulated Depreciation Laboratory Equipment	(4,546)	394	Accumulated Depreciation Laboratory Equipment	4,574	S-6(b)
		<u>(4,574)</u>			<u>4,574</u>	
A-10(a): 395.7	Accumulated Depreciation Power Operated Equipment	(23)				
A-10(a): 345.5	A/D Power Operated Equipment	9	395	Accumulated Depreciation Power Operated Equipment	14	S-6(b)
		<u>(14)</u>			<u>14</u>	
A-10(a): 396.7	Accumulated Depreciation Communication Equipment	(93,010)				
A-10(a): 346.5	A/D Communication Equipment	27,335	396	A/D Communication Equipment	65,675	S-6(b)
		<u>(65,674)</u>			<u>65,675</u>	
A-10(a): 398.7	Accumulated Depreciation Other Tangible Plant	-	398	Accumulated Depreciation Other Tangible Plant	-	S-6(b)
		<u>-</u>			<u>-</u>	

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A-10(a): 364.2	A/D Flow Measuring Devices	<u>(755)</u> <u>(755)</u>	364	A/D Flow Measuring Devices	<u>755</u> <u>755</u>	
A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment	<u>(26,182)</u>			<u>16,195</u>	S-6(b)
A-10(a): 347.5	A/D Miscellaneous Equipment	<u>9,987</u> <u>(16,195)</u>	397	A/D Miscellaneous Equipment	<u>16,195</u> <u>16,195</u>	
A-10(a): 381.4	Accumulated Depreciation Plant Sewers					S-6(b)
A-10(a): 381.5	Accumulated Depreciation Plant Sewers	<u>-</u> <u>-</u>	381	Accumulated Depreciation Plant Sewers	<u>-</u> <u>-</u>	
A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines	<u>(641,860)</u> <u>(641,860)</u>	382	Accumulated Depreciation Outfall Sewer Lines	<u>641,860</u> <u>641,860</u>	S-6(b)
A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment					
A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>(345)</u>				
A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>(2,220)</u>				
A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>(2,595)</u>				
A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>(855)</u>				
A-10(a): 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>(6,015)</u> <u>(6,015)</u>	389	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>6,015</u> <u>6,015</u>	S-6(b)
	Total Wastewater A/D A-10(a)	(14,617,143)		Total Wastewater UPIS S-6(b)	14,617,144	
B-7: 601	Salaries & Wages - Employees	<u>558,372</u> <u>558,372</u>	601	0 Salaries & Wages - Employees	<u>558,372</u> <u>558,372</u>	S-9(a)
B-7: 603	Salaries & Wages - Officers, Etc.	<u>50,364</u> <u>50,364</u>	603	0 Salaries & Wages - Officers, Etc.	<u>50,364</u> <u>50,364</u>	S-9(a)
B-7: 604	Employee Pensions & Benefits	<u>186,654</u> <u>186,654</u>	604	0 Employee Pensions & Benefits	<u>186,654</u> <u>186,654</u>	S-9(a)
B-7: 610	Purchased Water	<u>-</u> <u>-</u>	610	0 Purchased Water	<u>-</u> <u>-</u>	S-9(a)
B-7: 615	Purchased Power	<u>452,509</u> <u>452,509</u>	615	0 Purchased Power	<u>452,509</u> <u>452,509</u>	S-9(a)
B-7: 616	Fuel for Power Purchased	<u>-</u> <u>-</u>	616	0 Fuel for Power Purchased	<u>-</u> <u>-</u>	S-9(a)
B-7: 618	Chemicals	<u>194,367</u> <u>194,367</u>	618	0 Chemicals	<u>194,367</u> <u>194,367</u>	S-9(a)
B-7: 620	Materials & Supplies	<u>160,176</u> <u>160,176</u>	620	0 Materials & Supplies	<u>160,176</u> <u>160,176</u>	S-9(a)
B-7: 631	Contractual Services - Engr.	<u>2,126</u> <u>2,126</u>	631	0 Contractual Services - Engr.	<u>2,126</u> <u>2,126</u>	S-9(a)
B-7: 632	Contractual Services - Acct.	<u>18,020</u> <u>18,020</u>	632	0 Contractual Services - Acct.	<u>18,020</u> <u>18,020</u>	S-9(a)
B-7: 633	Contractual Services - Legal	<u>14,265</u> <u>14,265</u>	633	0 Contractual Services - Legal	<u>14,265</u> <u>14,265</u>	S-9(a)
B-7: 634	Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	634	0 Contractual Services - Mgmt. Fees	<u>-</u> <u>-</u>	S-9(a)

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B-7: 635	Contractual Services - Testing	<u>-</u>	635	0 Contractual Services - Testing	<u>-</u>	S-9(a)
B-7: 636	Contractual Services - Other	<u>109,017</u> <u>109,017</u>	636	0 Contractual Services - Other	<u>109,017</u> <u>109,017</u>	S-9(a)
B-7: 641	Rental of Building/Real Prop.	<u>-</u>	641	0 Rental of Building/Real Prop.	<u>-</u>	S-9(a)
B-7: 642	Rental of Equipment	<u>13</u> <u>13</u>	642	0 Rental of Equipment	<u>13</u> <u>13</u>	S-9(a)
B-7: 650	Transportation Expenses	<u>75,420</u> <u>75,420</u>	650	0 Transportation Expenses	<u>75,420</u> <u>75,420</u>	S-9(a)
B-7: 656	Insurance - Vehicle	<u>-</u>	656	0 Insurance - Vehicle	<u>-</u>	S-9(a)
B-7: 657	Insurance - General Liability	<u>-</u>	657	0 Insurance - General Liability	<u>-</u>	S-9(a)
B-7: 658	Insurance - Workman's Comp.	<u>-</u>	658	0 Insurance - Workman's Comp.	<u>-</u>	S-9(a)
B-7: 659	Insurance - Other	<u>89,531</u> <u>89,531</u>	659	0 Insurance - Other	<u>89,531</u> <u>89,531</u>	S-9(a)
B-7: 660	Advertising Expense	<u>-</u>	660	0 Advertising Expense	<u>-</u>	S-9(a)
B-7: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>35,278</u> <u>35,278</u>	666	0 Reg. Comm. Exp. - Rate Case Amort.	<u>35,278</u> <u>35,278</u>	S-9(a)
B-7: 667	Reg. Comm. Exp. - Other	<u>3,445</u> <u>3,445</u>	667	0 Reg. Comm. Exp. - Other	<u>3,445</u> <u>3,445</u>	S-9(a)
B-7: 670	Bad Debt Expense	<u>8,035</u> <u>8,035</u>	670	0 Bad Debt Expense	<u>8,035</u> <u>8,035</u>	S-9(a)
B-7: 675	Miscellaneous Expenses	<u>174,109</u> <u>174,109</u>	675	0 Miscellaneous Expenses	<u>174,109</u> <u>174,109</u>	S-9(a)
	Total Water Utility Expenses B-7	<u>2,131,702</u>			<u>2,131,700</u>	
B-8: 701	Salaries & Wages - Employees	<u>452,256</u> <u>452,256</u>	701	Salaries & Wages - Employees	<u>452,256</u> <u>452,256</u>	S-10(a)
B-8: 703	Salaries & Wages - Officers, Etc.	<u>40,792</u> <u>40,792</u>	703	Salaries & Wages - Officers, Etc.	<u>40,792</u> <u>40,792</u>	S-10(a)
B-8: 704	Employee Pensions & Benefits	<u>151,181</u> <u>151,181</u>	704	Employee Pensions & Benefits	<u>151,181</u> <u>151,181</u>	S-10(a)
B-8: 710	Purchased Sewage Treatment	<u>-</u>	710	Purchased Sewage Treatment	<u>-</u>	S-10(a)
B-8: 711	Sludge Removal Expense	<u>184,747</u> <u>184,747</u>	711	Sludge Removal Expense	<u>184,747</u> <u>184,747</u>	S-10(a)
B-8: 715	Purchased Power	<u>630,454</u> <u>630,454</u>	715	Purchased Power	<u>630,454</u> <u>630,454</u>	S-10(a)

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B-8: 716	Fuel for Power Purchased	<u>-</u>	716	Fuel for Power Purchased	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 718	Chemicals	<u>157,428</u>	718	Chemicals	<u>157,428</u>	S-10(a)
		<u>157,428</u>			<u>157,428</u>	
B-8: 720	Materials & Supplies	<u>122,971</u>	720	Materials & Supplies	<u>122,971</u>	S-10(a)
		<u>122,971</u>			<u>122,971</u>	
B-8: 731	Contractual Services - Engr.	<u>1,722</u>	731	Contractual Services - Engr.	<u>1,722</u>	S-10(a)
		<u>1,722</u>			<u>1,722</u>	
B-8: 732	Contractual Services - Acct.	<u>14,595</u>	732	Contractual Services - Acct.	<u>14,595</u>	S-10(a)
		<u>14,595</u>			<u>14,595</u>	
B-8: 733	Contractual Services - Legal	<u>11,554</u>	733	Contractual Services - Legal	<u>11,554</u>	S-10(a)
		<u>11,554</u>			<u>11,554</u>	
B-8: 734	Contractual Services - Mgmt. Fees	<u>-</u>	734	Contractual Services - Mgmt. Fees	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 735	Contractual Services - Testing	<u>-</u>	735	Contractual Services - Testing	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 736	Contractual Services - Other	<u>88,299</u>	736	Contractual Services - Other	<u>88,299</u>	S-10(a)
		<u>88,299</u>			<u>88,299</u>	
B-8: 741	Rental of Building/Real Prop.	<u>-</u>	741	Rental of Building/Real Prop.	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 742	Rental of Equipment	<u>11</u>	742	Rental of Equipment	<u>11</u>	S-10(a)
		<u>11</u>			<u>11</u>	
B-8: 750	Transportation Expenses	<u>61,087</u>	750	Transportation Expenses	<u>61,087</u>	S-10(a)
		<u>61,087</u>			<u>61,087</u>	
B-8: 756	Insurance - Vehicle	<u>-</u>	756	Insurance - Vehicle	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 757	Insurance - General Liability	<u>-</u>	757	Insurance - General Liability	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 758	Insurance - Workman's Comp.	<u>-</u>	758	Insurance - Workman's Comp.	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 759	Insurance - Other	<u>72,516</u>	759	Insurance - Other	<u>72,516</u>	S-10(a)
		<u>72,516</u>			<u>72,516</u>	
B-8: 760	Advertising Expense	<u>-</u>	760	Advertising Expense	<u>-</u>	S-10(a)
		<u>-</u>			<u>-</u>	
B-8: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>28,573</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>28,573</u>	S-10(a)
		<u>28,573</u>			<u>28,573</u>	
B-8: 767	Reg. Comm. Exp. - Other	<u>2,790</u>	767	Reg. Comm. Exp. - Other	<u>2,790</u>	S-10(a)
		<u>2,790</u>			<u>2,790</u>	
B-8: 770	Bad Debt Expense	<u>6,508</u>	770	Bad Debt Expense	<u>6,508</u>	S-10(a)
		<u>6,508</u>			<u>6,508</u>	
B-8: 775	Miscellaneous Expenses	<u>161,906</u>	775	Miscellaneous Expenses	<u>161,906</u>	S-10(a)
		<u>161,906</u>			<u>161,906</u>	

ANDO UTILITIES CORP
 TICKET NO. 110257-WS
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 ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
	Total Wastewater Utility Expenses B-8	2,189,391		Total Wastewater Utility Expenses S-10(a)	2,189,391	
	WATER					
A-12	Plant Capacity Fees	-				
A-12	Line/Main Extension Fees	(6,937,436)				
A-12	Meters & Meter Installation Fees	(1,487,230)				
A-12	Contributed Property	(2,767,354)				
A-12	Other - Tap Fees	(258,839)				
	WASTEWATER					
A-12	Plant Capacity Fees	-				
A-12	Line/Main Extension Fees	(6,965,151)				
A-12	Contributed Property	(5,506,211)				
A-12	Other - Tap Fees	(111,503)				
A-12	Total Water & Wastewater CIAC A-12	(24,033,725)	271	Contributions in Aid of Construction	<u>24,033,725</u>	F-2(b)
					<u>24,033,725</u>	
	WATER					
A-14	Plant Capacity Fees	-				
A-14	Line/Main Extension Fees	5,309,201				
A-14	Meters & Meter Installation Fees	1,347,477				
A-14	Contributed Property	2,536,426				
A-14	Other - Tap Fees	57,516				
	WASTEWATER					
A-14	Plant Capacity Fees	-				
A-14	Line/Main Extension Fees	5,374,311				
A-14	Contributed Property	5,002,416				
A-14	Other - Tap Fees	28,990				
A-14	Total Water & Wastewater CIAC Amortization A-12	19,656,338		Amortization of Contributions in Aid of Construction	<u>19,656,337</u>	F-2(b)
					<u>19,656,337</u>	
A-18; Line 1	Utility Plant in Service	50,438,266	101-106	Utility Plant	50,438,266	F-1(a)
A-18; Line 3	Other Utility Plant Adjustments	2,238	116	Other Utility Plant Adjustments	2,238	F-1(a)
A-18; Line 6	Less: Accumulated Depreciation	(26,684,724)	108-110	Less: Accumulated Depreciation	(26,684,724)	F-1(a)
A-18; Line 8	NET UTILITY PLANT	23,755,780		Total Net Utility Plant	23,755,780	F-1(a)
A-18; Line 10	Cash	-	131	Cash	-	F-1(a)
A-18; Line 11	Accounts Rec'b - trade	782,704				
A-18; Line 17	Allowance for Bad Debts	(8,838)				
		<u>773,866</u>	141-144	Accounts & Notes Receivable Less Provision for Uncollectable Accounts	<u>773,866</u>	F-1(a)
					<u>773,866</u>	
A-18; Line 13	Accts. Rec'b - Assoc. Cos.	1,341,753	145	Accounts Receivable from Associated Companies	1,341,753	F-1(a)
		<u>1,341,753</u>			<u>1,341,753</u>	
A-18; Line 18	Materials & Supplies	15,718	151-153	Material and Supplies	15,718	F-1(a)
		<u>15,718</u>			<u>15,718</u>	

ANDO UTILITIES CORP
CKET NO. 110257-WS
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ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-18; Line 19	Miscellaneous Current & Accrued Assets	<u>250</u>	132	Special Deposits	250	F-1(a)
		<u>250</u>				
A-18; Line 21	TOTAL CURRENT ASSETS	<u>2,131,587</u>		Total Current and Accrued Assets	<u>2,131,587</u>	
A-18; Line 25	Prelim. Survey & Investigation Charges	<u>45,952</u>	183	Preliminary Survey & Investigation Charges	<u>45,952</u>	F-1(b)
		<u>45,952</u>			<u>45,952</u>	
A-18; Line 26	Clearing Accounts	-				
A-18; Line 27	Deferred Rate Case Expense	193,947				
A-18; Line 28	Other Miscellaneous Deferred Debits	<u>34,651</u>	186	Misc. Deferred Debits	<u>228,598</u>	F-1(b)
		<u>228,598</u>			<u>228,598</u>	
A-18; Line 30	TOTAL OTHER ASSETS	<u>274,549</u>		Total Deferred Debits	<u>274,549</u>	F-1(b)
		<u>274,549</u>			<u>274,549</u>	
A-18; Line 32	TOTAL ASSETS	<u>26,161,917</u>		TOTAL ASSETS AND OTHER DEBITS	<u>26,161,917</u>	F-1(b)
		<u>26,161,917</u>			<u>26,161,917</u>	
B-1; Line 1; Col 2	Water Operating Revenues	<u>3,281,289</u>	400	OPERATING REVENUES	<u>3,281,289</u>	W-3
		<u>3,281,289</u>			<u>3,281,289</u>	
B-1; Line 3; Col 2	Operation & Maintenance	<u>2,131,700</u>	401	Operation & Maintenance	<u>2,131,700</u>	W-3
		<u>2,131,700</u>			<u>2,131,700</u>	
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>112,219</u>		Depreciation, net of CIAC Amort.	<u>112,219</u>	W-3
		<u>112,219</u>			<u>112,219</u>	
B-1; Line 9; Col 2	Taxes Other Than Income	<u>473,115</u>	408	Taxes Other Than Income	<u>473,115</u>	W-3
		<u>473,115</u>			<u>473,115</u>	
			409.1	Income Taxes	(11,659)	W-3
			410.1	Deferred Federal Income Taxes	78,073	W-3
B-1; Line 11; Col 2	Provision for Income Taxes	<u>79,778</u>	410.11	Deferred State Income Taxes	<u>13,364</u>	W-3
		<u>79,778</u>			<u>79,778</u>	
B-1; Line 1; Col 2	Wastewater Operating Revenues	<u>3,602,240</u>	400	Wastewater Operating Revenues	<u>3,602,240</u>	S-3
		<u>3,602,240</u>			<u>3,602,240</u>	
B-1; Line 3; Col 2	Operation & Maintenance	<u>2,189,391</u>	401	Operation & Maintenance	<u>2,189,391</u>	S-3
		<u>2,189,391</u>			<u>2,189,391</u>	
B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>(75,463)</u>	403	Depreciation, net of CIAC Amort.	<u>(75,463)</u>	S-3
		<u>(75,463)</u>			<u>(75,463)</u>	
B-1; Line 9; Col 2	Taxes Other Than Income	<u>383,202</u>	408	Taxes Other Than Income	<u>383,202</u>	S-3
		<u>383,202</u>			<u>383,202</u>	
			409.1	Income Taxes	(9,444)	S-3
			410.1	Deferred Federal Income Taxes	63,235	S-3
B-1; Line 11; Col 2	Provision for Income Taxes	<u>64,616</u>	410.11	Deferred State Income Taxes	<u>10,825</u>	S-3
		<u>64,616</u>			<u>64,616</u>	
B - 12	Gains (losses) From Disposition of Utility Property	<u>4,094</u>	414	Gains (losses) From Disposition of Utility Property	<u>4,094</u>	F-3(a)
		<u>4,094</u>			<u>4,094</u>	
C4	Interest During Construction	<u>1,585</u>	420	Allowance for Funds Used During Construction	<u>1,585</u>	F-3(a)
		<u>1,585</u>			<u>1,585</u>	

LANDO UTILITIES CORP
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RECONCILIATION OF ANNUAL REPORT TO MFR
PERIOD ENDING : December 31, 2010

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
C3	Other Interest Expense - Intercompany	670,514				
C3	Interest on Short-Term Debt	<u>2,253</u>	427	Interest Expense	<u>672,768</u>	F-3(c)
		<u>672,768</u>			<u>672,768</u>	

Please note that some accounts may have a small difference, which is due to rounding error.

SANLANDO UTILITIES CORP
DOCKET NO. 110257-WS
RECONCILIATION OF TRIAL BALANCE TO ANNUAL REPORT
YEAR ENDING : December 31, 2010

Account Number	Trial Balance	Description	Amount	Account Number	Annual Report	Description	Amount	Page	Column
1020		ORGANIZATION	-	301		Organization	-	W-4(a)	(f)
1245		ORGANIZATION	-	351		Organization	-	S-4(a)	(f)
			<u>-</u>				<u>-</u>		
1025		FRANCHISES	147,067	302		Franchises	147,067	W-4(a)	(f)
1250		FRANCHISES INTANG PLT	3,182	352		Franchises	3,182	S-4(a)	(f)
			<u>150,249</u>				<u>150,249</u>		
1030		LAND & LAND RIGHTS PUMP	19,340						
1035		LAND & LAND RIGHTS WTR TRT	70,027						
1045		LAND & LAND RIGHTS GEN PLT	7,757						
1275		LAND & LAND RIGHTS RECLAIM WTP	203,894	303		Land and Land Rights	97,125	W-4(a)	(f)
1285		LAND & LAND RIGHTS GEN PLT	(0)	353		Land and Land Rights	203,894	S-4(a)	(f)
			<u>301,019</u>				<u>301,019</u>		
1050		STRUCT & IMPRV SRC SUPPLY	204,579						
1055		STRUCT & IMPRV WTR TRT PLT	2,617,916						
1065		STRUCT & IMPRV GEN PLT	14,591						
1175		OFFICE STRUCT & IMPRV	523,650						
1180		OFFICE FURN & EQPT	240,614						
1190		TOOL SHOP & MISC EQPT	359,203						
1205		COMMUNICATION EQPT	82,341						
1290		STRUCT/IMPRV COLL PLT	625						
1295		STRUCT/IMPRV PUMP PLT LS	3,207,918						
1300		STRUCT/IMPRV TREAT PLT	4,703,313						
1315		STRUCT/IMPRV GEN PLT	10,994	304		Structures and Improvements	3,126,403	W-4(a)	(f)
1460		OFFICE FURN & EQPT	56,415	340		Office Furniture and Equipment	1,367,264	W-4(a)	(f)
1470		TOOL SHOP & MISC EQPT	82,531	343		Tools, Shop and Garage Equipment	244,058	W-4(a)	(f)
1485		COMMUNICATION EQPT	85,187	346		Communication Equipment	92,559	W-4(a)	(f)
1580		MAINFRAME COMPUTER WTR	90,766	354		Structures and Improvements	8,157,182	S-4(a)	(f)
1585		MINI COMPUTERS WTR	258,707	390		Office Furniture and Equipment	1,107,422	S-4(a)	(f)
1590		COMP SYS COST WTR	1,778,396	393		Tools, Shop and Garage Equipment	197,676	S-4(a)	(f)
1595		MICRO SYS COST WTR	49,789	396		Communication Equipment	74,969	S-4(a)	(f)
			<u>14,367,534</u>				<u>14,367,534</u>		
1080		WELLS & SPRINGS	828,617	307		Wells and Springs	828,617	W-4(a)	(f)
			<u>828,617</u>				<u>828,617</u>		
1085		INFILTRATION GALLERY	138,232	308		Infiltration Galleries and Tunnels	138,232	W-4(a)	(f)
			<u>138,232</u>				<u>138,232</u>		
1090		SUPPLY MAINS	1,391	309		Supply Mains	1,391	W-4(a)	(f)
			<u>1,391</u>				<u>1,391</u>		
1095		POWER GENERATION EQUIP	3,729						
1320		POWER GEN EQUIP COLL PLT	1,275	310		Power Generation Equipment	3,729	W-4(a)	(f)
1330		POWER GEN EQUIP TREAT PLT	1,250	355		Power Generation Equipment	2,525	S-4(a)	(f)
			<u>6,255</u>				<u>6,255</u>		
1100		ELECTRIC PUMP EQUIP SRC PUMP	10,867						
1105		ELECTRIC PUMP EQUIP WTP	3,132,678						
1110		ELECTRIC PUMP EQUIP TRANS DIST	145,367	311		Pumping Equipment	3,288,912	W-4(a)	(f)
			<u>3,288,912</u>				<u>3,288,912</u>		
1115		WATER TREATMENT EQPT	398,675	320		Water Treatment Equipment	398,675	W-4(a)	(f)
			<u>398,675</u>				<u>398,675</u>		
1120		DIST RESV & STANDPIPES	1,056,444	330		Distribution Reservoirs and Standpipes	1,056,444	W-4(a)	(f)
			<u>1,056,444</u>				<u>1,056,444</u>		
1125		TRANS & DISTR MAINS	7,868,345	331		Transmission and Distribution Mains	7,868,345	W-4(a)	(f)
			<u>7,868,345</u>				<u>7,868,345</u>		
1130		SERVICE LINES	1,519,535	333		Services	1,519,535	W-4(a)	(f)
			<u>1,519,535</u>				<u>1,519,535</u>		
1135		METERS	1,324,230						
1140		METER INSTALLATIONS	194,518	334		Meters and Meter Installations	1,518,748	W-4(a)	(f)
			<u>1,518,748</u>				<u>1,518,748</u>		
1145		HYDRANTS	749,525	335		Hydrants	749,525	W-4(a)	(f)
			<u>749,525</u>				<u>749,525</u>		
1150		BACKFLOW PREVENTION DEVICES	675	336		Backflow Prevention Devices	675	W-4(a)	(f)
			<u>675</u>				<u>675</u>		

SANLANDO UTILITIES CORP
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Account Number	Trial Balance	Description	Amount	Account Number Annual Report	Description	Amount	Page	Column
1165		OTH PLT&MISC EQUIP WTP	2,745					
1170		OTH PLT&MISC EQUIP TRANS DIST	4,673	339	Other Plant Miscellaneous Equipment	7,418	W-4(a)	(f)
			<u>7,418</u>			<u>7,418</u>		
1345		SEWER FORCE MAIN	132,985	360	Collection Sewers - Force	132,985	S-4(a)	(f)
1360		SERVICES TO CUSTOMERS	215,640	363	Services to Customers	215,640	S-4(a)	(f)
			<u>348,625</u>			<u>348,625</u>		
1350		SEWER GRAVITY MAIN	7,572,813	361	Collection Sewers - Gravity	7,748,983		
1353		MANHOLES	176,170	361	Manholes	-	S-4(a)	(f)
			<u>7,748,983</u>			<u>7,748,983</u>		
1365		FLOW MEASURE DEVICES	2,907	364	Flow Measuring Devices	2,907	S-4(a)	(f)
			<u>2,907</u>			<u>2,907</u>		
1525		REUSE SERVICES	57,622	366	Reuse Services	57,622	S-4(a)	(f)
			<u>57,622</u>			<u>57,622</u>		
1530		REUSE MTR/INSTALLATIONS	16,263	367	Reuse Meters and Meter Installations	16,263	S-4(a)	(f)
			<u>16,263</u>			<u>16,263</u>		
1380		PUMPING EQUIPMENT PUMP PLT	121,728					
1385		PUMPING EQUIPMENT RECLAIM WTP	2,950	371	Pumping Equipment	124,678	S-4(a)	(f)
			<u>124,678</u>			<u>124,678</u>		
1535		REUSE DIST RESERVOIRS	15,553	374	Reuse Distribution Reservoirs	15,553	S-4(a)	(f)
			<u>15,553</u>			<u>15,553</u>		
1540		REUSE TRANSMISSION & DIST SYS	6,635,822	375	Reuse Transmission and Distribution System	6,635,822	S-4(a)	(f)
			<u>6,635,822</u>			<u>6,635,822</u>		
1400		TREAT/DISP EQUIP TRT PLT	1,492,024	380	Treatment and Disposal Equipment	1,492,024	S-4(a)	(f)
			<u>1,492,024</u>			<u>1,492,024</u>		
1420		OUTFALL LINES	644,005	382	Outfall Sewer Lines	644,005	S-4(a)	(f)
			<u>644,005</u>			<u>644,005</u>		
1555		TRANSPORTATION EQPT WTR	940,221	341	Transportation Equipment	519,472	W-4(a)	(f)
			<u>940,221</u>	391	Transportation Equipment	420,749	S-4(a)	(f)
						<u>940,221</u>		
1195		LABORATORY EQUIPMENT	26,385	344	Laboratory Equipment	15,066	W-4(a)	(f)
1475		LABORATORY EQPT	883	394	Laboratory Equipment	12,202	S-4(a)	(f)
			<u>27,268</u>			<u>27,268</u>		
1430		OTHER PLT COLLECTION	2,396					
1435		OTHER PLT PUMP	22,689					
1440		OTHER PLT TREATMENT	21,061					
1445		OTHER PLT RECLAIM WTR TRT	6,364	389	Other Plant Miscellaneous Equipment	52,510	S-4(a)	(f)
			<u>52,510</u>			<u>52,510</u>		
1200		POWER OPERATED EQUIP	1,033	345	Power Operated Equipment	1,077	W-4(a)	(f)
1480		POWER OPERATED EQUIP	916	395	Power Operated Equipment	872	S-4(a)	(f)
			<u>1,948</u>			<u>1,948</u>		
1210		MISC EQUIPMENT	17,945	347	Miscellaneous Equipment	58,168	W-4(a)	(f)
1490		MISC EQUIP SEWER	87,337	397	Miscellaneous Equipment	47,114	S-4(a)	(f)
			<u>105,282</u>			<u>105,282</u>		
1220		OTHER TANGIBLE PLT WATER	616	348	Other Tangible Plant	12,972	W-4(a)	(f)
1640		OTHER PLANT	22,363	398	Other Tangible Plant	10,007	S-4(a)	(f)
			<u>22,979</u>			<u>22,979</u>		
1835		ACC DEPR-ORGANIZATION	(20)	301	Organization	20	W-6(b)	(k)
2030		ACC DEPR-ORGANIZATION	(0)	301	Organization	0	S-6(b)	(k)
			<u>(20)</u>			<u>20</u>		
1840		ACC DEPR-FRANCHISES	(33,290)	302	Franchises	33,290	W-6(b)	(k)
2040		ACC DEPR FRANCHISES INTANG PLT	(5,354)	302	Franchises	5,354	S-6(b)	(k)
			<u>(38,644)</u>			<u>38,644</u>		
1845		ACC DEPR-STRUCT&IMPRV SRC SPLY	(195,385)					
1850		ACC DEPR-STRUCT&IMPRV WTP	(239,957)					
1860		ACC DEPR-STRUCT&IMPRV GEN PLT	(133,771)					
1970		ACC DEPR-OFFICE STRUCTURE	(189,822)					

SANLANDO UTILITIES CORP
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Account Number	Trial Balance	Description	Amount	Account Number	Annual Report	Description	Amount	Page	Column
2050		ACC DEPR-STRUCT/IMPRV COLL PLT	(2)						
2055		ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(1,988,510)						
2060		ACC DEPR-STRUCT/IMPRV TREAT PLT	(3,420,583)	304	Structures and Improvements	673,990	5,789,362	W-6(b)	(k)
2075		ACC DEPR-STRUCT/IMPRV GEN PLT	(295,321)	354	Structures and Improvements		<u>6,463,351</u>	S-6(b)	(k)
			<u>(6,463,351)</u>						
1875		ACC DEPR-WELLS & SPRINGS	(559,827)	307	Wells and Springs	559,827	<u>559,827</u>	W-6(b)	(k)
			<u>(559,827)</u>						
1880		ACC DEPR-INFILTRATION GALLERY	(10,427)	308	Infiltration Galleries and Tunnels	10,427	<u>10,427</u>	W-6(b)	(k)
			<u>(10,427)</u>						
1885		ACC DEPR-SUPPLY MAINS	(63)	309	Supply Mains	63	<u>63</u>	W-6(b)	(k)
			<u>(63)</u>						
1910		ACC DEPR-WATER TREATMENT EQPT	(255,644)	320	Water Treatment Equipment	255,644	<u>255,644</u>	W-6(b)	(k)
			<u>(255,644)</u>						
1915		ACC DEPR-DIST RESV & STANDPIPE	(730,640)	330	Distribution Reservoirs and Standpipes	730,640	<u>730,640</u>	W-6(b)	(k)
			<u>(730,640)</u>						
1920		ACC DEPR-TRANS & DISTR MAINS	(4,215,584)	331	Transmission and Distribution Mains	4,215,584	<u>4,215,584</u>	W-6(b)	(k)
			<u>(4,215,584)</u>						
1925		ACC DEPR-SERVICE LINES	(724,733)	333	Services	724,733	<u>724,733</u>	W-6(b)	(k)
			<u>(724,733)</u>						
1930		ACC DEPR-METERS	(1,355,931)						
1935		ACC DEPR-METER INSTALLS	(48,937)	334	Meters and Meter Installations	1,404,869	<u>1,404,869</u>	W-6(b)	(k)
			<u>(1,404,869)</u>						
1940		ACC DEPR-HYDRANTS	(404,581)	335	Hydrants	404,581	<u>404,581</u>	W-6(b)	(k)
			<u>(404,581)</u>						
1945		ACC DEPR-BACKFLOW PREVENT DEVC	(60)	336	Backflow Prevention Devices	60	<u>60</u>	W-6(b)	(k)
			<u>(60)</u>						
2160		ACC DEPR-TREAT/DISP EQP TRT PLT	(679,253)	380	Treatment and Disposal Equipment	679,253	<u>679,253</u>	S-6(b)	(k)
			<u>(679,253)</u>						
1890		ACC DEPR-POWER GENERATION EQUIP	(343)						
2080		ACC DEPR-PWR GEN EQP COLL PLT	(170)	310	Power Generation Equipment	343		W-6(b)	(k)
2090		ACC DEPR-PWR GEN EQP TRT PLT	(43)	355	Power Generation Equipment	213	<u>556</u>	S-6(b)	(k)
			<u>(556)</u>						
2280		ACC DEPR-REUSE DIST RESERVOIRS	(1,740)						
2285		ACC DEPR-REUSE TRANS/DIST SYS	(1,348,581)	375	Reuse Transmission and Distribution System	1,350,321	<u>1,350,321</u>	S-6(b)	(k)
			<u>(1,350,321)</u>						
2125		ACC DEPR-FLOW MEASURE DEVICES	(755)	364	Flow Measuring Devices	755	<u>755</u>	S-6(b)	(k)
			<u>(755)</u>						
2120		ACC DEPR-SERVICES TO CUSTOMERS	15,730	363	Services to Customers	(15,730)		S-6(b)	(k)
2105		ACC DEPR-SEWER FORCE MAIN	(59,197)	360	Collection Sewers - Force	59,197	<u>43,468</u>	S-6(b)	(k)
			<u>(43,468)</u>						
2110		ACC DEPR-SEWER GRAVITY MAIN	(4,844,536)						
2113		ACC DEPR-MANHOLES	(57,025)	361	Collection Sewers - Gravity	4,901,562	<u>4,901,562</u>	S-6(b)	(k)
			<u>(4,901,562)</u>						
2270		ACC DEPR-REUSE SERVICES	(5,774)	366	Reuse Services	5,774	<u>5,774</u>	S-6(b)	(k)
			<u>(5,774)</u>						
2275		ACC DEPR-REUSE MTR/INSTALLS	(2,196)	367	Reuse Meters and Meter Installations	2,196	<u>2,196</u>	S-6(b)	(k)
			<u>(2,196)</u>						
2000		ACC DEPR-COMMUNICATION EQPT	(53,749)	346	Communication Equipment	81,084		W-6(b)	(k)
2245		ACC DEPR-COMMUNICATION EQPT	(93,010)	396	Communication Equipment	65,675	<u>146,759</u>	S-6(b)	(k)
			<u>(146,759)</u>						
1895		ACC DEPR-ELECT PUMP EQUIP SRC PUMP	(1,403)						
1900		ACC DEPR-ELECT PUMP EQUIP WTP	(1,586,364)						
1905		ACC DEPR-ELECT PUMP EQUIP TRAN	(5,273)						
2140		ACC DEPR-PUMP EQP PUMP PLT	(8,742)	311	Pumping Equipment	1,593,041		W-6(b)	(k)
2145		ACC DEPR-PUMP EQP RCLM WTP	(270)	371	Pumping Equipment	9,013		S-6(b)	(k)

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Account Number	Trial Balance	Description	Amount	Account Number	Annual Report	Description	Amount	Page	Column
			<u>(1,602,053)</u>				<u>1,602,053</u>		
2010		ACC DEPR-OTHER TANG PLT WATER	(46)	348		Other Tangible Plant	46	W-6(b)	(k)
			<u>(46)</u>	398		Other Tangible Plant	-	S-6(b)	(k)
							<u>46</u>		
1990		ACC DEPR-LABORATORY EQUIPMENT	(10,193)	344		Laboratory Equipment	5,647	W-6(b)	(k)
2235		ACC DEPR-LABORATORY EQPT	(27)	394		Laboratory Equipment	4,574	S-6(b)	(k)
			<u>(10,221)</u>				<u>10,221</u>		
				341		Transportation Equipment	435,699	W-6(b)	(k)
2300		ACC DEPR-TRANSPORTATION WTR	(788,595)	391		Transportation Equipment	352,896	S-6(b)	(k)
			<u>(788,595)</u>				<u>788,595</u>		
1985		ACC DEPR-TOOL SHOP & MISC EQPT	(202,447)	343		Tools, Shop and Garage Equipment	181,084	W-6(b)	(k)
2230		ACC DEPR-TOOL SHOP & MISC EQPT	(125,307)	393		Tools, Shop and Garage Equipment	146,670	S-6(b)	(k)
			<u>(327,753)</u>				<u>327,753</u>		
1975		ACC DEPR-OFFICE FURN/EQPT	(185,515)						
2220		ACC DEPR-OFFICE FURN/EQPT	(119,963)						
2320		ACC DEPR-MAINFRAME COMP WTR	(59,535)						
2325		ACC DEPR-MINI COMP WTR	(230,254)						
2330		COMP SYS AMORTIZATION WTR	(686,729)	340		Office Furniture and Equipment	735,812	W-6(b)	(k)
2335		MICRO SYS AMORTIZATION WTR	(49,789)	390		Office Furniture and Equipment	595,974	S-6(b)	(k)
			<u>(1,331,786)</u>				<u>1,331,786</u>		
2170		ACC DEPR-PLANT SEWERS TRT PLT	-						
2175		ACC DEPR-PLANT SEWERS RECLAIM	-	381		Plant Sewers	-	S-6(b)	(k)
			<u>-</u>				<u>-</u>		
2180		ACC DEPR-OUTFALL LINES	(641,860)	382		Outfall Sewer Lines	641,860	S-6(b)	(k)
			<u>(641,860)</u>				<u>641,860</u>		
1960		ACC DEPR-OTH PLANT&MISC WTP	(336)						
1965		ACC DEPR-OTH PLANT&MISC TRANS	(750)						
2190		ACC DEPR-OTHER PLT COLLECTION	(345)						
2195		ACC DEPR-OTHER PLT PUMP	(2,220)						
2200		ACC DEPR-OTHER PLT TREATMENT	(2,595)	339		Other Plant Miscellaneous Equipment	1,086	W-6(b)	(k)
2205		ACC DEPR-OTHER PLT RCLM WTP	(855)	389		Other Plant Miscellaneous Equipment	6,015	S-6(b)	(k)
			<u>(7,101)</u>				<u>7,101</u>		
1995		ACC DEPR-POWER OPERATED EQUIP	(8)	345		Power Operated Equipment	17	W-6(b)	(k)
2240		ACC DEPR-POWER OPERATED EQUIP	(23)	395		Power Operated Equipment	14	S-6(b)	(k)
			<u>(31)</u>				<u>31</u>		
2005		ACC DEPR-MISC EQUIPMENT	(10,008)	347		Miscellaneous Equipment	19,995	W-6(b)	(k)
2250		ACC DEPR-MISC EQUIP SEWER	(26,182)	397		Miscellaneous Equipment	16,195	S-6(b)	(k)
			<u>(36,190)</u>				<u>36,190</u>		
6110		SALARIES-ACCTG/FINANCE	95,318						
6115		SALARIES-ADMIN	2,880						
6120		SALARIES-OFFICERS/STKHLDR	91,156						
6125		SALARIES-HR	14,445						
6130		SALARIES-MIS	22,589						
6135		SALARIES-LEADERSHIP OPS	100,389						
6140		SALARIES-REGULATORY	75,723						
6145		SALARIES-CUSTOMER SERVICE	74,657						
6146		SALARIES-BILLING	25,589						
6147		SALARIES-CORP SERVICE ADMIN	5,406	601		Salaries and Wages - Employees	558,372	W-10(a)	(c)
6150		SALARIES-OPERATIONS FIELD	779,480	603		Salaries and Wages - Officers, Directors and Majority Stockholders	50,364	W-10(a)	(c)
6155		SALARIES-OPERATIONS OFFICE	24,871	701		Salaries and Wages - Employees	452,256	S-10(a)	(c)
6165		CAPITALIZED TIME ADJUSTMENT	(210,720)	703		Salaries and Wages - Officers, Directors and Majority Stockholders	40,792	S-10(a)	(c)
			<u>1,101,784</u>				<u>1,101,784</u>		
5625		401K/ESOP CONTRIBUTIONS	65,530						
5630		DENTAL PREMIUMS	42,161						
5635		DENTAL INS REIMBURSEMENTS	-						
5645		EMPLOYEE INS DEDUCTIONS	(87,794)						
5650		HEALTH COSTS & OTHER	1,951						
5655		HEALTH INS REIMBURSEMENTS	275,135						
5660		OTHER EMP PENSION/BENEFITS	4,226						
5665		PENSION CONTRIBUTIONS	17,005						
5670		TERM LIFE INS	11,634						
5675		TERM LIFE INS-OPT	(1,973)						
5680		DEPEND LIFE INS-OPT	(243)						
5690		TUITION	4,558	604		Employee Pensions and Benefits	186,654	W-10(a)	(c)
5820		TRAINING EXPENSE	5,647	704		Employee Pensions and Benefits	151,181	S-10(a)	(c)

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		<u>337,835</u>			<u>337,835</u>		
5440	PURCHASED WATER-SEWER SYS	-	710	Purchased Sewage Treatment	-	S-10(a)	(c)
6400	SEWER RODDING	-			-		
6410	SLUDGE HAULING	<u>184,747</u>	711	Sludge Removal Expense	<u>184,747</u>	S-10(a)	(c)
		<u>184,747</u>			<u>184,747</u>		
5465	ELEC PWR - WATER SYSTEM	452,509	615	Purchased Power	452,509	W-10(a)	(c)
5470	ELEC PWR - SWR SYSTEM	<u>630,454</u>	715	Purchased Power	<u>630,454</u>	S-10(a)	(c)
		<u>1,082,963</u>			<u>1,082,963</u>		
5480	CHLORINE	195,201					
5485	ODOR CONTROL CHEMICALS	1,207	618	Chemicals	194,367	W-10(a)	(c)
5490	OTHER TREATMENT CHEMICALS	<u>155,387</u>	718	Chemicals	<u>157,428</u>	S-10(a)	(c)
		<u>351,795</u>			<u>351,795</u>		
6020	ENGINEERING FEES	<u>3,848</u>	631	Contractual Services-Engineering	2,126	W-10(a)	(c)
		<u>3,848</u>	731	Contractual Services-Engineering	<u>1,722</u>	S-10(a)	(c)
					<u>3,848</u>		
6010	AUDIT FEES	26,531	632	Contractual Services - Accounting	18,020	W-10(a)	(c)
6040	TAX RETURN REVIEW	<u>6,084</u>	732	Contractual Services - Accounting	<u>14,595</u>	S-10(a)	(c)
		<u>32,615</u>			<u>32,615</u>		
6025	LEGAL FEES	<u>25,818</u>	633	Contractual Services - Legal	14,265	W-10(a)	(c)
		<u>25,818</u>	733	Contractual Services - Legal	<u>11,554</u>	S-10(a)	(c)
					<u>25,818</u>		
6365	EQUIPMENT RENTALS	<u>24</u>	642	Rental of Equipment	13	W-10(a)	(c)
		<u>24</u>	742	Rental of Equipment	<u>11</u>	S-10(a)	(c)
					<u>24</u>		
5750	INTERNET SUPPLIER	628					
5790	BANK SERVICE CHARGE	6,419					
5800	LETTER OF CREDIT FEE	2,852					
5805	LICENSE FEES	184					
5810	MEMBERSHIPS	7,748					
5815	PENALTIES/FINES	77					
5825	OTHER MISC EXPENSE	2,297					
5865	COPY MACHINE	236					
5895	SHIPPING CHARGES	3,017					
5930	OFFICE ELECTRIC	1,755					
5935	OFFICE GAS	405					
5940	OFFICE WATER	65					
5950	OFFICE GARBAGE REMOVAL	8,982					
5955	OFFICE LANDSCAPE / MOW / PLOW	38,925					
5960	OFFICE ALARM SYS PHONE EXP	23,025					
5965	OFFICE MAINTENANCE	8,123					
5970	OFFICE CLEANING SERVICE	7,480					
5975	OFFICE MACHINE/HEAT&COOL	2,198					
5980	OTHER OFFICE UTILITIES	9					
6185	TRAVEL LODGING	10,371					
6190	TRAVEL AIRFARE	3,995					
6195	TRAVEL TRANSPORTATION	1,959					
6200	TRAVEL MEALS	2,758					
6205	TRAVEL ENTERTAINMENT	584					
6207	TRAVEL OTHER	862					
6290	WATER-MAINT REPAIRS	12,475					
6295	WATER-MAIN BREAKS	2,364					
6300	WATER-ELEC EQUIPT REPAIR	11,930					
6310	WATER-OTHER MAINT EXP	55,645					
6325	SEWER-MAINT REPAIRS	13,373					
6330	SEWER-MAIN BREAKS	626					
6335	SEWER-ELEC EQUIPT REPAIR	8,662					
6345	SEWER-OTHER MAINT EXP	38,511					
6355	DEFERRED MAINT EXPENSE	24,276					
6360	COMMUNICATION EXPENSE	28,126					
6385	UNIFORMS	3,197					
6390	WEATHER/HURRICANE COSTS	2,257					
5735	COMPUTER MAINTENANCE	144,753					
5900	OTHER OFFICE EXPENSES	4,377					
6305	WATER-PERMITS	6,090					
6340	SEWER-PERMITS	4,167					
5525	BILL STOCK	9,134					
5530	BILLING COMPUTER SUPPLIES	(1)					

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5535		BILLING ENVELOPES	3,106					
5540		BILLING POSTAGE	69,786					
5545		CUSTOMER SERVICE PRINTING	3,137					
5740		COMPUTER SUPPLIES	5,261					
5860		CLEANING SUPPLIES	3,118					
5870		HOLIDAY EVENTS/PICNICS	142					
5875		KITCHEN SUPPLIES	1,047					
5880		OFFICE SUPPLY STORES	7,004					
5885		PRINTING/BLUEPRINTS	570					
5890		PUBL SUBSCRIPTIONS/TAPES	3,290					
6285		WATER-MAINT SUPPLIES	10,531					
6320		SEWER-MAINT SUPPLIES	7,345					
5495		METER READING	(0)					
5785		ADVERTISING/MARKETING	244					
5855		ANSWERING SERVICE	3,416					
5945		OFFICE TELECOM	87,008					
5985		TELEMETERING PHONE EXPENSE	127					
6015		EMPLOY FINDER FEES	6,159					
6035		PAYROLL SERVICES	7,293	675	Miscellaneous Expenses	174,109	W-10(a)	(c)
6045		TEMP EMPLOY - CLERICAL	16,756	775	Miscellaneous Expenses	161,906	S-10(a)	(c)
6050		OTHER OUTSIDE SERVICES	21,727	620	Materials and Supplies	160,176	W-10(a)	(c)
6255		TEST-WATER	15,993	720	Materials and Supplies	122,971	S-10(a)	(c)
6260		TEST-EQUIP/CHEMICAL	3,897	636	Contractual Services - Other	109,017	W-10(a)	(c)
6270		TEST-SEWER	34,606	736	Contractual Services - Other	88,299	S-10(a)	(c)
			<u>816,479</u>			<u>816,479</u>		
6215		FUEL	86,028					
6220		AUTO REPAIR/TIRES	43,313					
6225		AUTO LICENSES	3,563	650	Transportation Expenses	75,420	W-10(a)	(c)
6230		OTHER TRANS EXPENSES	3,603	750	Transportation Expenses	61,087	S-10(a)	(c)
			<u>136,507</u>			<u>136,507</u>		
5715		INSURANCE-OTHER	162,046	659	Insurance - Other	89,531	W-10(a)	(c)
			<u>162,046</u>	759	Insurance - Other	72,516	S-10(a)	(c)
						<u>162,046</u>		
6065		RATE CASE AMORT EXPENSE	63,851	666	Amortization of Rate Case Expense	35,278	W-10(a)	(c)
6070		MISC REG MATTERS COMM EXP	6,235	667	Regulatory Commission Exp.-Other	3,445	W-10(a)	(c)
			<u>70,087</u>	766	Amortization of Rate Case Expense	28,573	S-10(a)	(c)
				767	Regulatory Commission Exp.-Other	2,790	S-10(a)	(c)
			<u>70,087</u>			<u>70,087</u>		
5505		AGENCY EXPENSE	1,287					
5510		UNCOLLECTIBLE ACCOUNTS	13,218	670	Bad Debt Expense	8,035	W-10(a)	(c)
5515		UNCOLL ACCOUNTS ACCRUAL	39	770	Bad Debt Expense	6,508	S-10(a)	(c)
			<u>14,543</u>			<u>14,543</u>		
3265		CIAC-STRUCT & IMPRV SRC SUPPLY	(39,012)					
3270		CIAC-STRUCT & IMPRV WTP	(199,082)					
3295		CIAC-WELLS & SPRINGS	(520,059)					
3315		CIAC-ELEC PUMP EQP SRC PUMP	(939,269)					
3330		CIAC-WATER TREATMENT EQPT	(250,371)					
3335		CIAC-DIST RESV & STANDPIPES	(812,298)					
3340		CIAC-TRANS & DISTR MAINS	(5,967,235)					
3345		CIAC-SERVICE LINES	(970,201)					
3350		CIAC-METERS	(871,248)					
3355		CIAC-METER INSTALLS	(31,230)					
3360		CIAC-HYDRANTS	(584,753)					
3430		CIAC-OTHER TANGIBLE PLT WATER	0					
3435		CIAC-WATER-TAP	(258,839)					
3445		CIAC-WTR RES CAP FEE	(521)					
3450		CIAC-WTR PLT MOD FEE	(2,453)					
3455		CIAC-WTR PLT MTR FEE	(4,290)					
3500		CIAC-STRUCT/IMPRV PUMP PLT LS	(1,680,727)					
3505		CIAC-STRUCT/IMPRV TREAT PLT	(3,300,164)					
3520		CIAC-STRUCT/IMPRV GEN PLT	(0)					
3550		CIAC-SEWER FORCE MAIN	(90,354)					
3555		CIAC-SEWER GRAVITY MAIN	(5,772,508)					
3557		CIAC-MANHOLE	(178,352)					
3565		CIAC-SERVICES TO CUSTOMERS	(126,354)					
3605		CIAC-TREAT/DISP EQUIP TRT PLT	(513,950)					
3625		CIAC-OUTFALL LINES	(507,092)					
3705		CIAC-SEWER-TAP	(111,503)					
3715		CIAC-SWR RES CAP FEE	(22,038)					
3720		CIAC-SWR PLT MOD FEE	10,669					
3750		CIAC-REUSE SERVICES	(290,491)	271	Contributions in Aid of Construction	24,033,725	F-2(b)	(e)

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Account Number	Trial Balance	Description	Amount	Account Number Annual Report	Description	Amount	Page	Column
			<u>(24,033,725)</u>			<u>24,033,725</u>		
3800		ACC AMORT ORGANIZATION	(0)					
3810		ACC AMORT STRUCT & IMPRV SRC	33,361					
3815		ACC AMORT STRUCT & IMPRV WTP	173,161					
3840		ACC AMORT WELLS & SPRINGS	461,380					
3860		ACC AMORT ELEC PUMP EQP SRC	920,285					
3865		ACC AMORT ELEC PUMP EQP WTP	21,386					
3870		ACC AMORT ELEC PUMP EQP TRANS DIST	6,792					
3875		ACC AMORT WATER TREATMENT EQPT	228,387					
3880		ACC AMORT DIST RESV & STANDPIP	683,273					
3885		ACC AMORT TRANS & DISTR MAINS	4,564,324					
3890		ACC AMORT SERVICE LINES	744,878					
3895		ACC AMORT METERS	890,176					
3900		ACC AMORT METER INSTALLS	31,903					
3905		ACC AMORT HYDRANTS	425,398					
3975		ACC AMORT OTHER TANG PLT WATER	7,915					
3980		ACC AMORT WATER-CIAC TAP	57,516					
3995		ACC AMORT WTR RES CAP FEE-NC	32					
4000		ACC AMORT WTR PLT MOD FEE-NC	159					
4005		ACC AMORT WTR PLT MTR FEE-NC	297					
4030		ACC AMORT ORGANIZATION	(0)					
4050		ACC AMORTSTRUCT/IMPRV PUMP PLT LS	1,390,572					
4055		ACC AMORTSTRUCT/IMPRV TREAT PLT	2,759,753					
4070		ACC AMORTSTRUCT/IMPRV GEN PLT	201,427					
4100		ACC AMORT SEWER FORCE MAIN	68,211					
4105		ACC AMORT SEWER GRAVITY MAIN	4,681,259					
4107		ACC AMORT MANHOLES	41,418					
4115		ACC AMORT SERVICES TO CUSTOMERS	73,754					
4155		ACC AMORT TREAT/DISP EQUIP TRT PLT	649,623					
4175		ACC AMORT OUTFALL LINES	484,253					
4265		ACC AMORT SEWER-TAP	28,990					
4275		ACC AMORT SWR RES CAP FEE-NC	805					
4280		ACC AMORT SWR PLT MOD FEE-NC	235					
4310		ACC AMORT-REUSE SERVICES	25,416	272	Accumulated Amortization of Contributions in Aid of Construction	19,656,337	F-2(b)	(e)
			<u>19,656,337</u>			<u>19,656,337</u>		
1661		WATER PLANT IN PROCESS HISTORY	-					
1665		WIP-CAP TIME WATER STORE TANK	55,362					
1666		WIP - INTEREST DURING CONSTR	367,535					
1667		WIP - ENGINEERING	18,319					
1668		WIP - LABOR/INSTALLATION	2,052,622					
1669		WIP - EQUIPMENT	60,718					
1670		WIP - MATERIAL	1,486					
1671		WIP - ELECTRICAL	1,388,639					
1697		WIP - CLOSE CP TO GL LEGACY	-					
1698		WIP - J/E CLEARING LEGACY	-					
1699		WIP - TRANSFER TO FIXED ASSETS	(3,944,681)					
1705		WIP-CAP TIME EXPAND/MOD WWTP	24,980					
1706		WIP - INTEREST DURING CONSTR	5,878					
1707		WIP - ENGINEERING	35,270					
1708		WIP - LABOR/INSTALLATION	294,125					
1709		WIP - EQUIPMENT	175,007					
1711		WIP - ELECTRICAL	23,459					
1713		WIP - SITE WORK	21,595					
1715		WIP - BUILDING/BLOWER MODS	22,525					
1726		WIP - PUMPS/EQUIPMENT	16,109					
1739		WIP - TRANSFER TO FIXED ASSETS	(618,947)					
1741		OTHER PLANT IN PROCESS HISTORY	-					
1745		WIP-CAP TIME OFFICE RENOVATION	68					
1746		WIP - INTEREST DURING CONSTR	432					
1748		WIP - EQUIPMENT	10,112					
1752		WIP - CONTRACTOR/LABOR	5,869					
1769		WIP - TRANSFER TO FIXED ASSETS	(16,481)					
1771		DEFERRED PLANT IN PROCESS HISTORY	-					
1775		WIP-CAP TIME WATER TOWER PAINT	492					
1780		WIP - MATERIAL	137,740					
1782		WIP - CONTRACTOR/LABOR	10,400					
1799		WIP - TRANSFER TO FIXED ASSETS	(148,632)	105	Construction Work In Process	0	F-7	(e)
			<u>(0)</u>			<u>0</u>		
2620		UTIL PLANT ACQUIRED/DISPOSED	2,238	116	Utility Plant Acquisition adjustment (Net)	2,238	F-1(a)	(e)
			<u>2,238</u>			<u>2,238</u>		

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				131		Cash	-	F-1(a)	(c)
2775		SPECIAL DEPOSITS	250	132		Special Deposits	250	F-1(a)	(e)
2710		A/R ASSOC COS	1,341,753	145		Accounts Receivable from Associated Companies	1,341,753	F-1(a)	(e)
2755		INVENTORY	15,718	151-153		Material and Supplies	15,718	F-1(a)	(e)
			<u>1,357,721</u>				<u>1,357,721</u>		
2675		A/R-CUSTOMER TRADE CC&B	393,317						
2680		A/R-CUSTOMER ACCRUAL	392,776						
2685		A/R-CUSTOMER REFUNDS	(3,389)						
2690		ACCUM PROV UNCOLLECT ACCTS	(8,838)	141-144		Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	773,866	F-1(a)	(c)
			<u>773,866</u>				<u>773,866</u>		
2856		PRELIMINARY SURVEY PROJECT	45,952	183		Preliminary Survey & Investigation Charges	45,952	F-1(b)	(c)
			<u>45,952</u>				<u>45,952</u>		
2905		RATE CASE IN PROGRESS	-						
2906		RCIP - ATTY FEES	55,707						
2907		RCIP - CAPITALIZED TIME	61,959						
2908		RCIP - ADMINISTRATIVE EXPENSES	13,764						
2909		RCIP - TRAVEL	623						
2910		RCIP - CONSULTING FEES	68,633						
2914		RCIP - TRANSFER TO DEF RC	(200,687)						
2915		REG EXP BEING AMORT	138,220						
2920		RATE CASE BEING AMORT	213,088						
2930		RATE CASE ACCUM AMORT	(157,361)						
2960		DEF CHGS-TANK MAINT&REP WTR	31,780						
2965		DEF CHGS-RELOCATION EXPENSES	0						
2980		DEF CHGS-EMP FEES	-						
3000		DEF CHGS-OTHER WTR & SWR	7,500						
3025		DEF CHGS-PR WASII/JET SWR MAINS	81,564						
3040		DEF CHGS-TANK MAINT&REP SWR	-						
3110		AMORT - TANK MAINT&REP WTR	(25,424)						
3120		AMORT - RELOCATION EXP	(0)						
3135		AMORT - EMPLOYEE FEES	-						
3155		AMORT - OTHER WTR & SWR	(6,378)						
3180		AMORT - PR WASH/JET SWR MAINS	(54,391)						
3195		AMORT - TANK MAINT&REP SWR	-	186		Misc. Deferred Debits	228,598	F-1(b)	(e)
			<u>228,598</u>				<u>228,598</u>		
4760		COMMON STOCK	(3,575)	201		Common Stock Issued	3,575	F-2(a)	(e)
			<u>(3,575)</u>				<u>3,575</u>		
4780		PAID IN CAPITAL	42,461						
4785		MISC PAID IN CAPITAL	(14,889,785)	211		Other Paid - In Capital	14,847,324	F-2(a)	(e)
			<u>(14,847,324)</u>				<u>14,847,324</u>		
4998		RETAINED EARN-PRIOR YEARS	(5,496,492)	214-215		Retained Earnings	5,496,492	F-2(a)	(c)
			<u>(5,496,492)</u>				<u>5,496,492</u>		
4565		ADVANCES FROM UTILITIES INC	(7,100,823)	223		Advances from Associated Companies	7,100,823	F-2(a)	(c)
			<u>(7,100,823)</u>				<u>7,100,823</u>		
4515		A/P TRADE	(91,049)						
4525		A/P TRADE - ACCRUAL	(139,940)						
4527		A/P TRADE - RECD NOT VOUCHERED	5,838						
4545		A/P MISCELLANEOUS	(6,549)						
4548		A/P 3RD PARTY LIABILITY	(10,000)	231		Accounts Payable	241,700	F-2(a)	(c)
			<u>(241,700)</u>				<u>241,700</u>		
4535		A/P-ASSOC COMPANIES	6,866,124	233		Accounts Payable to Associated Companies	(6,866,124)	F-2(a)	(c)
			<u>6,866,124</u>				<u>(6,866,124)</u>		
4595		CUSTOMER DEPOSITS	(60,925)	235		Customer Deposits	60,925	F-2(a)	(e)
			<u>(60,925)</u>				<u>60,925</u>		
4614		ACCRUED GROSS RECEIPT TAX	(163,889)						
4634		ACCRUED SALES TAX	(256)						
4635		ACCRUED USE TAX	(4)						
4636		ACCRUED COUNTY TAX A	(10,068)						
4638		ACCRUED CITY TAX A	(592)						
4661		ACCRUED ST INCOME TAX	(20,000)	236		Accrued Taxes	194,808	F-2(a)	(c)
			<u>(194,808)</u>				<u>194,808</u>		
4685		ACCRUED CUST DEP INTEREST	(6,607)	237		Accrued Interest	6,607	F-2(a)	(e)
			<u>(6,607)</u>				<u>6,607</u>		

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Account Number	Account Number	Amount	Account Number	Description	Amount	Page	Column
Balance	Annual Report						
4715	DEFERRED REVENUE	(11,486)	241	Miscellaneous Current & Accrued Liabilities	11,486	F-2(a)	(e)
		<u>(11,486)</u>			<u>11,486</u>		
4369	DEF FED TAX - CIAC PRE 1987	40,334					
4371	DEF FED TAX - TAP FEE POST 2000	108,512					
4375	DEF FED TAX - RATE CASE	(59,500)					
4377	DEF FED TAX - DEF MAINT	(11,132)					
4383	DEF FED TAX - ORGN EXP	(23,900)					
4385	DEF FED TAX - BAD DEBT	2,840					
4387	DEF FED TAX - DEPRECIATION	(615,944)					
4421	DEF ST TAX - TAP FEE POST 2000	18,576					
4425	DEF ST TAX - RATE CASE	(10,186)					
4427	DEF ST TAX - DEF MAINT	(1,907)					
4433	DEF ST TAX - ORGN EXP	(52,890)					
4435	DEF ST TAX - BAD DEBT	486	281	Accumulated Deferred Income Taxes - Accelerated Depreciation	698,146	F-2(b)	(e)
4437	DEF ST TAX - DEPRECIATION	(82,202)	283	Accumulated Deferred Income Taxes - Other	(11,233)	F-2(b)	(e)
		<u>(686,913)</u>			<u>686,913</u>		
5025	WATER REVENUE-RESIDENTIAL	(2,658,876)					
5030	WATER REVENUE-ACCRUALS	(15,327)					
5035	WATER REVENUE-COMMERCIAL	(338,202)					
5050	WATER REVENUE-MULT FAM DWELL	(206,747)					
5065	PRIVATE FIRE PROTECTION	(11,276)					
5100	SEWER REVENUE-RESIDENTIAL	(213,429)					
5105	SEWER REVENUE-ACCRUALS	6,614					
5110	SEWER REVENUE-COMMERCIAL	(33,196)					
5125	SEWER REVENUE-MULT FAM DWELL	(147,554)					
5140	SEWER REVENUE-RESIDENTIAL	(2,380,625)					
5155	SEWER REVENUE-COMMERCIAL	(317,173)					
5170	SEWER REVENUE-MULT FAM DWELL	(499,125)					
5230	REUSE REVENUE-RESIDENTIAL	(5,979)					
5270	MISC SERVICE REVENUE	(13,748)					
5285	OTHER W/S REVENUES	(48,887)	400	Operating Revenues	6,883,528	F-3(a)	(e)
		<u>(6,883,528)</u>			<u>6,883,528</u>		
6445	DEPREC-ORGANIZATION	12					
6450	DEPREC-FRANCHISES	128,202					
6455	DEPREC-STRUCT & IMPRV SRC SUPPLY	176,711					
6460	DEPREC-STRUCT & IMPRV WTP	(2,203,863)					
6470	DEPREC-STRUCT & IMPRV GEN PLT	66,153					
6485	DEPREC-WELLS & SPRINGS	27,999					
6490	DEPREC-INFILTRATION GALLERY	3,222					
6495	DEPREC-SUPPLY MAINS	40					
6500	DEPREC-POWER GEN EQP	2,082,234					
6505	DEPREC-ELEC PUMP EQP SRC PUMP	543					
6510	DEPREC-ELEC PUMP EQP WTP	103,896					
6515	DEPREC-ELEC PUMP EQP TRANS DST	3,143					
6520	DEPREC-WATER TREATMENT EQPT	18,570					
6525	DEPREC-DIST RESV & STANDPIPES	63,627					
6530	DEPREC-TRANS & DISTR MAINS	373,466					
6535	DEPREC-SERVICE LINES	36,982					
6540	DEPREC-METERS	12,282					
6545	DEPREC-METER INSTALLS	8,925					
6550	DEPREC-HYDRANTS	16,385					
6555	DEPREC-BACKFLOW PREVENT DEVICE	40					
6570	DEPREC-OTH PLT&MISC EQP WTP	207					
6575	DEPREC-OTH PLT&MISC EQP DIST	428					
6580	DEPREC-OFFICE STRUCTURE	11,411					
6585	DEPREC-OFFICE FURN/EQPT	12,240					
6595	DEPREC-TOOL SHOP & MISC EQPT	31,953					
6600	DEPREC-LABORATORY EQUIPMENT	1,714					
6610	DEPREC-COMMUNICATION EQPT	24,351					
6615	DEPREC-MISC EQUIPMENT	(2,949)					
6620	DEPREC-OTHER TANG PLT WATER	(386,367)					
6640	DEPREC-ORGANIZATION	(197,270)					
6645	DEPREC-FRANCHISES INTANG PLT	66,255					
6655	DEPREC-STRUCT/IMPRV COLL PLT	2					
6660	DEPREC-STRUCT/IMPRV PUMP	195,259					
6665	DEPREC-STRUCT/IMPRV TREAT PLT	(1,282,730)					
6680	DEPREC-STRUCT/IMPRV GEN PLT	1,426,052					
6685	DEPREC-POWER GEN EQUIP COLL PLT	93					

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6695	DEPREC-POWER GEN EQUIP TREAT	33					
6710	DEPREC-SEWER FORCE MAIN/SRVC	226,217					
6715	DEPREC-SEWER GRAVITY MAIN/MANH	185,298					
6717	DEPREC-MANHOLES	(111,281)					
6725	DEPREC-SERVICES TO CUSTOMERS	(218,754)					
6730	DEPREC-FLOW MEASURE DEVICES	657					
6745	DEPREC-PUMP EQP PUMP PLT	7,886					
6750	DEPREC-PUMP EQP RCLM WTP	174					
6765	DEPREC-TREAT/DISP EQ TRT PLT	151,403					
6785	DEPREC-OUTFALL LINES	21,488					
6795	DEPREC-OTHER PLT COLLECTION	197					
6800	DEPREC-OTHER PLT PUMP	1,430					
6805	DEPREC-OTHER PLT TREATMENT	1,547					
6810	DEPREC-OTHER PLT RCLM WTR TRT	490					
6825	DEPREC-OFFICE FURN/EQPT	(6,182)					
6835	DEPREC-TOOL SHOP & MISC EQPT	(9,142)					
6840	DEPREC-LABORATORY EQPT	27					
6845	DEPREC-POWER OPERATED EQUIP	23					
6850	DEPREC-COMMUNICATION EQPT	(12,722)					
6855	DEPREC-MISC EQUIP SEWER	12,444					
6860	DEPREC-OTHER TANG PLT SEWER	-					
6875	DEPREC-REUSE SERVICES	1,469					
6880	DEPREC-REUSE MTR/INSTALLATIONS	789					
6885	DEPREC-REUSE DIST RESERVOIRS	447					
6890	DEPREC-REUSE TRANSM / DIST SYS	432,667					
6905	DEPREC-AUTO TRANS	67,872					
6920	DEPREC-COMPUTER	242,405	403	Depreciation Expense:	1,816,100	F-3(a)	(e)
		<u>1,816,100</u>			<u>1,816,100</u>		
6985	AMORT-ORGANIZATION	(257,839)					
6995	AMORT-STRCT&IMPRV SRC SUPPLY	(1,872)					
7000	AMORT-STRCT&IMPRV WTP	(12,487)					
7025	AMORT-WELLS & SPRINGS	(33,731)					
7045	AMORT-ELEC PUMP EQP SRC PUMP	(35,697)					
7050	AMORT-ELEC PUMP EQP WTP	(21,386)					
7060	AMORT-WATER TREATMENT EQPT	(22,020)					
7065	AMORT-DIST RESV & STANDPIPES	(2,029)					
7070	AMORT-TRANS & DISTR MAINS	(185,237)					
7075	AMORT-SERVICE LINES	(53,736)					
7080	AMORT-METERS	(69,655)					
7085	AMORT-METER INSTALLS	(2,492)					
7090	AMORT-HYDRANTS	(22,519)					
7160	AMORT-OTHER TANGIBLE PLT WATER	(4,367)					
7165	AMORT-WATER-TAP	89,761					
7175	AMORT-WTR RES CAP FEE	(16)					
7180	AMORT-WTR PLT MOD FEE	(76)					
7185	AMORT-WTR PLT MTR FEE	(142)					
7225	AMORT-STRUCT/IMPRV PUMP PLT LS	(34,348)					
7230	AMORT-STRUCT/IMPRV TREAT PLT	(609,850)					
7245	AMORT-STRUCT/IMPRV GEN PLT	(104,224)					
7275	AMORT-SEWER FORCE MAIN/SRVC	(52,873)					
7280	AMORT-SEWER GRAVITY MAIN/MANH	(353,606)					
7283	AMORT-MANHOLES	130,285					
7290	AMORT-SERVICES TO CUSTOMERS	39,984					
7330	AMORT-TREAT/DISP EQUIP TRT PLT	(114,092)					
7350	AMORT-OUTFALL LINES	(38,280)					
7425	AMORT-OTHER TANGIBLE PLT SEWER	-					
7430	AMORT-SEWER-TAP	25,394					
7440	AMORT-SWR RES CAP FEE	(377)					
7445	AMORT-SWR PLT MOD FEE	(20,928)					
7470	AMORT-REUSE SERVICES	(10,891)	403	Amortization of CIAC	(1,779,344)	F-3(a)	(e)
		<u>(1,779,344)</u>			<u>(1,779,344)</u>		
7510	FICA EXPENSE	113,218					
7515	FEDERAL UNEMPLOYMENT TAX	2,034					
7520	STATE UNEMPLOYMENT TAX	16,149					
7535	FRANCHISE TAX	1,495					
7540	GROSS RECEIPTS TAX	309,761					
7545	PERSONAL PROPERTY/ICT TAX	363,071					
7550	PROPERTY/OTHER GENERAL TAX	(14)					
7555	REAL ESTATE TAX	50,604	408	Taxes Other Than Income	856,318	F-3(a)	(e)

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			<u>856,318</u>				<u>856,318</u>		
7605		INCOME TAXES-FEDERAL	(31,103)						
7610		INCOME TAXES-STATE	<u>10,000</u>	409	Current Income Taxes		<u>(21,103)</u>	F-3(a)	(e)
			<u>(21,103)</u>				<u>(21,103)</u>		
7595		DEF INCOME TAX-FEDERAL	141,308	410.10	Deferred Federal Income Taxes		141,308	F-3(a)	(e)
7600		DEF INCOME TAXES-STATE	<u>24,189</u>	410.11	Deferred State Income Taxes		<u>24,189</u>	F-3(a)	(e)
			<u>165,497</u>				<u>165,497</u>		
7691		NET BOOK VALUE-DISPOSAL	(1,525)						
7692		DISPOSAL-CLEARING	(1,275)						
7693		DISPOSAL-PROCEEDS	<u>(1,293)</u>	414	Gains (losses) From Disposition of Utility Property		<u>4,094</u>	F-3(a)	(e)
			<u>(4,094)</u>				<u>4,094</u>		
7750		INTEREST DURING CONSTRUCTION	<u>(1,585)</u>	420	Allowance for Funds Used During Construction		<u>1,585</u>	F-3(a)	(e)
			<u>(1,585)</u>				<u>1,585</u>		
7710		INTEREST EXPENSE-INTERCO	670,514						
7735		S/T INT EXP BANK ONE	<u>2,253</u>	427	Interest Expense		<u>672,768</u>	F-3(c)	(e)
			<u>672,768</u>				<u>672,768</u>		

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Account Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount	Page
			Schedule A-5(a) & A-6(a)			
1020	ORGANIZATION	-	A-5(a): 301.1	Organization	-	
1245	ORGANIZATION	-	A-6(a): 351.1	Organization	-	
		<u>-</u>			<u>-</u>	
1025	FRANCHISES	147,067	A-5(a): 302.1	Franchises	147,067	
1250	FRANCHISES INTANG PLT	3,182	A-6(a): 352.1	Franchises	3,182	
		<u>150,249</u>			<u>150,249</u>	
			A-5(a): 303.2	Land and Land Rights	19,340	
			A-5(a): 303.3	Land and Land Rights	70,027	
			A-5(a): 303.4	Land and Land Rights	-	
			A-5(a): 303.5	Land and Land Rights	7,757	
			A-6(a): 353.2	Land and Land Rights	-	
1030	LAND & LAND RIGHTS PUMP	19,340	A-6(a): 353.3	Land and Land Rights	-	
1035	LAND & LAND RIGHTS WTR TRT	70,027	A-6(a): 353.4	Land and Land Rights	-	
1045	LAND & LAND RIGHTS GEN PLT	7,757	A-6(a): 353.5	Land and Land Rights	203,894	
1275	LAND & LAND RIGHTS RECLAIM WTP	203,894	A-6(a): 353.6	Land and Land Rights	-	
1285	LAND & LAND RIGHTS GEN PLT	(0)	A-6(a): 353.7	Land and Land Rights	(0)	
		<u>301,019</u>			<u>301,019</u>	
			A-5(a): 304.2	Structures and Improvements	204,579	
			A-5(a): 304.3	Structures and Improvements	2,617,916	
1050	STRUCT & IMPRV SRC SUPPLY	204,579	A-5(a): 304.4	Structures and Improvements	-	
1055	STRUCT & IMPRV WTR TRT PLT	2,617,916	A-5(a): 304.5	Structures and Improvements	538,241	
1065	STRUCT & IMPRV GEN PLT	14,591	A-6(a): 354.2	Structures and Improvements	625	
1175	OFFICE STRUCT & IMPRV	523,650	A-6(a): 354.3	Structures and Improvements	3,207,918	
1290	STRUCT/IMPRV COLL PLT	625	A-6(a): 354.4	Structures and Improvements	4,703,313	
1295	STRUCT/IMPRV PUMP PLT LS	3,207,918	A-6(a): 354.5	Structures and Improvements	-	
1300	STRUCT/IMPRV TREAT PLT	4,703,313	A-6(a): 354.6	Structures and Improvements	-	
1315	STRUCT/IMPRV GEN PLT	10,994	A-6(a): 354.7	Structures and Improvements	10,994	
		<u>11,283,586</u>			<u>11,283,586</u>	
1190	TOOL SHOP & MISC EQPT	359,203	A-5(a): 343.5	Tools, Shop and Garage Equipment	359,203	
1470	TOOL SHOP & MISC EQPT	82,531	A-6(a): 393.7	Tools, Shop and Garage Equipment	82,531	
		<u>441,734</u>			<u>441,734</u>	
1205	COMMUNICATION EQPT	82,341	A-5(a): 346.5	Communication Equipment	82,341	
1485	COMMUNICATION EQPT	85,187	A-6(a): 396.7	Communication Equipment	85,187	
		<u>167,528</u>			<u>167,528</u>	
1180	OFFICE FURN & EQPT	240,614				
1460	OFFICE FURN & EQPT	56,415				
1575	DESKTOP COMPUTER WTR	-				
1580	MAINFRAME COMPUTER WTR	90,766				
1585	MINI COMPUTERS WTR	258,707				
1590	COMP SYS COST WTR	1,778,396	A-5(a): 340.5	Office Furniture and Equipment	2,418,271	
1595	MICRO SYS COST WTR	49,789	A-6(a): 390.7	Office Furniture and Equipment	56,415	
		<u>2,474,686</u>			<u>2,474,686</u>	
1080	WELLS & SPRINGS	828,617	A-5(a): 307.2	Wells and Springs	828,617	
		<u>828,617</u>			<u>828,617</u>	

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1085	INFILTRATION GALLERY	<u>138,232</u> <u>138,232</u>	A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>138,232</u> <u>138,232</u>	
1090	SUPPLY MAINS	<u>1,391</u> <u>1,391</u>	A-5(a): 309.2	Supply Mains	<u>1,391</u> <u>1,391</u>	
1095	POWER GENERATION EQUIP	3,729	A-6(a): 355.2	Power Generation Equipment	1,275	
1320	POWER GEN EQUIP COLL PLT	1,275	A-6(a): 355.3	Power Generation Equipment	-	
1330	POWER GEN EQUIP TREAT PLT	<u>1,250</u>	A-6(a): 355.4	Power Generation Equipment	1,250	
		<u>6,255</u>	A-6(a): 355.5	Power Generation Equipment	-	
			A-6(a): 355.6	Power Generation Equipment	-	
			A-5(a): 310.2	Power Generation Equipment	3,729	
			A-5(a): 310.3	Power Generation Equipment	-	
					<u>6,255</u>	
1100	ELECTRIC PUMP EQUIP SRC PUMP	10,867	A-5(a): 311.2	Pumping Equipment	10,867	
1105	ELECTRIC PUMP EQUIP WTP	3,132,678	A-5(a): 311.3	Pumping Equipment	3,132,678	
1110	ELECTRIC PUMP EQUIP TRANS DIST	<u>145,367</u>	A-5(a): 311.4	Pumping Equipment	<u>145,367</u>	
		<u>3,288,912</u>			<u>3,288,912</u>	
1380	PUMPING EQUIPMENT PUMP PLT	121,728	A-6(a): 371.3	Pumping Equipment	121,728	
1385	PUMPING EQUIPMENT RECLAIM WTP	<u>2,950</u>	A-6(a): 371.5	Pumping Equipment	2,950	
		<u>124,678</u>	A-6(a): 371.6	Pumping Equipment	-	
					<u>124,678</u>	
1115	WATER TREATMENT EQPT	<u>398,675</u> <u>398,675</u>	A-5(a): 320.3	Water Treatment Equipment	<u>398,675</u> <u>398,675</u>	
1120	DIST RESV & STANDPIPES	<u>1,056,444</u> <u>1,056,444</u>	A-5(a): 330.4	Distribution Reservoirs and Standpipes	<u>1,056,444</u> <u>1,056,444</u>	
1125	TRANS & DISTR MAINS	<u>7,868,345</u> <u>7,868,345</u>	A-5(a): 331.4	Transmission and Distribution Mains	<u>7,868,345</u> <u>7,868,345</u>	
1130	SERVICE LINES	<u>1,519,535</u> <u>1,519,535</u>	A-5(a): 333.4	Services	<u>1,519,535</u> <u>1,519,535</u>	
1135	METERS	1,324,230				
1140	METER INSTALLATIONS	<u>194,518</u> <u>1,518,748</u>	A-5(a): 334.4	Meters and Meter Installations	<u>1,518,748</u> <u>1,518,748</u>	
1145	HYDRANTS	<u>749,525</u> <u>749,525</u>	A-5(a): 335.4	Hydrants	<u>749,525</u> <u>749,525</u>	
1150	BACKFLOW PREVENTION DEVICES	<u>675</u> <u>675</u>	A-5(a): 336.4	Backflow Prevention Devices	<u>675</u> <u>675</u>	
			A-5(a): 339.1	Other Plant Miscellaneous Equipment	-	
			A-5(a): 339.2	Other Plant Miscellaneous Equipment	-	
			A-5(a): 339.3	Other Plant Miscellaneous Equipment	2,745	
			A-5(a): 339.4	Other Plant Miscellaneous Equipment	4,673	
1165	OTH PLT&MISC EQUIP WTP	2,745	A-6(a): 389.1	Other Plant Miscellaneous Equipment	-	

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1170	OTH PLT&MISC EQUIP TRANS DIST	4,673	A-6(a): 389.2	Other Plant Miscellaneous Equipment	2,396	
1430	OTHER PLT COLLECTION	2,396	A-6(a): 389.3	Other Plant Miscellaneous Equipment	22,689	
1435	OTHER PLT PUMP	22,689	A-6(a): 389.4	Other Plant Miscellaneous Equipment	21,061	
1440	OTHER PLT TREATMENT	21,061	A-6(a): 389.5	Other Plant Miscellaneous Equipment	6,364	
1445	OTHER PLT RECLAIM WTR TRT	6,364	A-6(a): 389.6	Other Plant Miscellaneous Equipment	-	
		<u>59,928</u>			<u>59,928</u>	
1345	SEWER FORCE MAIN	132,985	A-6(a): 360.2	Collection Sewers - Force	132,985	
1360	SERVICES TO CUSTOMERS	215,640	A-6(a): 363.2	Services to Customers	215,640	
		<u>348,625</u>			<u>348,625</u>	
1350	SEWER GRAVITY MAIN	7,572,813	A-6(a): 361.2	Collection Sewers - Gravity	-	
1353	MANHOLES	176,170	A-6(a): 361.2	Manholes	7,748,983	
		<u>7,748,983</u>			<u>7,748,983</u>	
1365	FLOW MEASURE DEVICES	2,907	A-6(a): 364.2	Flow Measuring Devices	2,907	
		<u>2,907</u>			<u>2,907</u>	
1525	REUSE SERVICES	57,622	A-6(a): 366.6	Reuse Service	57,622	
		<u>57,622</u>			<u>57,622</u>	
1540	REUSE TRANMISSION & DIST SYS	6,635,822	A-6(a): 375.6	Reuse Transmission and Distribution System	6,635,822	
		<u>6,635,822</u>			<u>6,635,822</u>	
1530	REUSE MTR/INSTALLATIONS	16,263	A-6(a): 367.6	Reuse Meters & Meter Installations	16,263	
		<u>16,263</u>			<u>16,263</u>	
1535	REUSE DIST RESERVOIRS	15,553	A-6(a): 374.5	Reuse Distribution Reservoirs	15,553	
		<u>15,553</u>			<u>15,553</u>	
1400	TREAT/DISP EQUIP TRT PLT	1,492,024	A-6(a): 380.4	Treatment and Disposal Equipment	1,492,024	
		<u>1,492,024</u>	A-6(a): 380.5	Treatment and Disposal Equipment	-	
					<u>1,492,024</u>	
1420	OUTFALL LINES	644,005	A-6(a): 382.4	Outfall Sewer Lines	644,005	
		<u>644,005</u>			<u>644,005</u>	
1555	TRANSPORTATION EQPT WTR	940,221	A-5(a): 341.5	Transportation Equipment	940,221	
		<u>940,221</u>			<u>940,221</u>	
1195	LABORATORY EQUIPMENT	26,385	A-5(a): 344.5	Laboratory Equipment	26,385	
1475	LABORATORY EQPT	883	A-6(a): 394.7	Laboratory Equipment	883	
		<u>27,268</u>			<u>27,268</u>	
1200	POWER OPERATED EQUIP	1,033	A-5(a): 345.5	Power Operated Equipment	1,033	
1480	POWER OPERATED EQUIP	916	A-6(a): 395.7	Power Operated Equipment	916	
		<u>1,948</u>			<u>1,948</u>	
1210	MISC EQUIPMENT	17,945	A-5(a): 347.5	Miscellaneous Equipment	17,945	
1490	MISC EQUIP SEWER	87,337	A-6(a): 397.7	Miscellaneous Equipment	87,337	
		<u>105,282</u>			<u>105,282</u>	
1215	WATER PLANT ALLOCATED	-				
1220	OTHER TANGIBLE PLT WATER	616	A-5(a): 348.5	Other Tangible Plant	22,979	

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1640	OTHER PLANT	<u>22,363</u> <u>22,979</u>	A-6(a): 398.7	Other Tangible Plant	<u>-</u> <u>22,979</u>	
1835	ACC DEPR-ORGANIZATION	(20)	A-9(a): 301.1	Accumulated Depreciation Organization	(20)	
2030	ACC DEPR-ORGANIZATION	<u>(0)</u> <u>(20)</u>	A-10(a): 351.1	Accumulated Depreciation Organization	<u>\$ (0)</u> <u>(20)</u>	
1840	ACC DEPR-FRANCHISES	(33,290)	A-9(a): 302.1	Accumulated Depreciation Franchises	(33,290)	
2040	ACC DEPR FRANCHISES INTANG PLT	<u>(5,354)</u> <u>(38,644)</u>	A-10(a): 352.1	Accumulated Depreciation Franchises	<u>(5,354)</u> <u>(38,644)</u>	
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(195,385)	A-9(a): 304.2	Accumulated Depreciation Structures and Improvements	(195,385)	
1850	ACC DEPR-STRUCT&IMPRV WTP	(239,957)	A-9(a): 304.3	Accumulated Depreciation Structures and Improvements	(239,957)	
1860	ACC DEPR-STRUCT&IMPRV GEN PLT	(133,771)	A-9(a): 304.4	Accumulated Depreciation Structures and Improvements	-	
1970	ACC DEPR-OFFICE STRUCTURE	(189,822)	A-9(a): 304.5	Accumulated Depreciation Structures and Improvements	(323,593)	
2050	ACC DEPR-STRUCT/IMPRV COLL PLT	(2)	A-10(a): 354.2	Accumulated Depreciation Structures and Improvements	(2)	
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(1,988,510)	A-10(a): 354.3	Accumulated Depreciation Structures and Improvements	(1,988,510)	
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	(3,420,583)	A-10(a): 354.4	Accumulated Depreciation Structures and Improvements	(3,420,583)	
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	<u>(295,321)</u> <u>(6,463,351)</u>	A-10(a): 354.5	Accumulated Depreciation Structures and Improvements	0	
			A-10(a): 354.6	Accumulated Depreciation Structures and Improvements	<u>(295,321)</u>	
			A-10(a): 354.7	Accumulated Depreciation Structures and Improvements	<u>(6,463,351)</u>	
1875	ACC DEPR-WELLS & SPRINGS	<u>(559,827)</u> <u>(559,827)</u>	A-9(a): 307.2	Accumulated Depreciation Wells and Springs	<u>(559,827)</u> <u>(559,827)</u>	
1880	ACC DEPR-INFILTRATION GALLERY	<u>(10,427)</u> <u>(10,427)</u>	A-9(a): 308.2	Infiltration Galleries & Tunnels	<u>(10,427)</u> <u>(10,427)</u>	
1885	ACC DEPR-SUPPLY MAINS	<u>(63)</u> <u>(63)</u>	A-9(a): 309.2	Accumulated Depreciation Supply Mains	<u>(63)</u> <u>(63)</u>	
1910	ACC DEPR-WATER TREATMENT EQPT	<u>(255,644)</u> <u>(255,644)</u>	A-9(a): 320.3	Accumulated Depreciation Water Treatment Equipment	<u>(255,644)</u> <u>(255,644)</u>	
1915	ACC DEPR-DIST RESV & STANDPIPE	<u>(730,640)</u> <u>(730,640)</u>	A-9(a): 330.4	Accumulated Depreciation Distribution Reservoirs and Standpipes	<u>(730,640)</u> <u>(730,640)</u>	
1920	ACC DEPR-TRANS & DISTR MAINS	<u>(4,215,584)</u> <u>(4,215,584)</u>	A-9(a): 331.4	Accumulated Depreciation Transmission and Distribution Mains	<u>(4,215,584)</u> <u>(4,215,584)</u>	
1925	ACC DEPR-SERVICE LINES	<u>(724,733)</u> <u>(724,733)</u>	A-9(a): 333.4	Accumulated Depreciation Services	<u>(724,733)</u> <u>(724,733)</u>	
1930	ACC DEPR-METERS	(1,355,931)	A-9(a): 334.4	Accumulated Depreciation Meters and Meter Installations	(1,404,869)	
1935	ACC DEPR-METER INSTALLS	<u>(48,937)</u> <u>(1,404,869)</u>			<u>(1,404,869)</u>	
1940	ACC DEPR-HYDRANTS	<u>(404,581)</u> <u>(404,581)</u>	A-9(a): 335.4	Accumulated Depreciation Hydrants	<u>(404,581)</u> <u>(404,581)</u>	
1945	ACC DEPR-BACKFLOW PREVENT DEVC	<u>(60)</u> <u>(60)</u>	A-9(a): 336.4	Accumulated Depreciation Backflow Prevention Devices	<u>(60)</u> <u>(60)</u>	

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2160	ACC DEPR-TREAT/DISP EQP TRT PLT	<u>(679,253)</u>	A-10(a): 380.4	Accumulated Depreciation Treatment and Disposal Equipment	(679,253)	
		<u>(679,253)</u>	A-10(a): 380.5	Accumulated Depreciation Treatment and Disposal Equipment	<u>(679,253)</u>	
1890	ACC DEPR-POWER GENERATION EQP	(343)	A-9(a): 310.2	Accumulated Depreciation Power Generation Equipment	(343)	
2080	ACC DEPR-PWR GEN EQP COLL PLT	(170)	A-9(a): 310.3	Accumulated Depreciation Power Generation Equipment	-	
2090	ACC DEPR-PWR GEN EQP TRT PLT	<u>(43)</u>	A-10(a): 355.2	Accumulated Depreciation Power Generation Equipment	(170)	
		<u>(556)</u>	A-10(a): 355.3	Accumulated Depreciation Power Generation Equipment	-	
			A-10(a): 355.4	Accumulated Depreciation Power Generation Equipment	(43)	
			A-10(a): 355.5	Accumulated Depreciation Power Generation Equipment	-	
			A-10(a): 355.6	Accumulated Depreciation Power Generation Equipment	<u>(556)</u>	
2280	ACC DEPR-REUSE DIST RESERVOIRS	(1,740)	A-10(a): 374.6	Reuse Distribution Reservoir	(1,740)	
2285	ACC DEPR-REUSE TRANS/DIST SYS	<u>(1,348,581)</u>	A-10(a): 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	<u>(1,348,581)</u>	
		<u>(1,350,321)</u>			<u>(1,350,321)</u>	
2125	ACC DEPR-FLOW MEASURE DEVICES	<u>(755)</u>	A-10(a): 364.2	Accumulated Depreciation Flow Measuring Devices	<u>(755)</u>	
		<u>(755)</u>			<u>(755)</u>	
2120	ACC DEPR-SERVICES TO CUSTOMERS	15,730	A-10(a): 360.2	Accumulated Depreciation Collection Sewers - Force	(59,197)	
2105	ACC DEPR-SEWER FORCE MAIN	<u>(59,197)</u>	A-10(a): 363.2	Accumulated Depreciation Services to Customers	<u>15,730</u>	
		<u>(43,468)</u>			<u>(43,468)</u>	
2110	ACC DEPR-SEWER GRAVITY MAIN	(4,844,536)	A-10(a): 361.2	Accumulated Depreciation Collection Sewers - Gravity	(4,901,562)	
2113	ACC DEPR-MANHOLES	<u>(57,025)</u>	A-10(a): 361.2	Accumulated Depreciation Manholes	-	
		<u>(4,901,562)</u>			<u>(4,901,562)</u>	
2270	ACC DEPR-REUSE SERVICES	<u>(5,774)</u>	A-10(a): 366.6	Accumulated Depreciation Reuse Services	<u>(5,774)</u>	
		<u>(5,774)</u>			<u>(5,774)</u>	
2275	ACC DEPR-REUSE MTR/INSTALLS	<u>(2,196)</u>	A-10(a): 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	<u>(2,196)</u>	
		<u>(2,196)</u>			<u>(2,196)</u>	
2000	ACC DEPR-COMMUNICATION EQPT	(53,749)	A-9(a): 346.5	Accumulated Depreciation Communication Equipment	(53,749)	
2245	ACC DEPR-COMMUNICATION EQPT	<u>(93,010)</u>	A-10(a): 396.7	Accumulated Depreciation Communication Equipment	<u>(93,010)</u>	
		<u>(146,759)</u>			<u>(146,759)</u>	
1895	ACC DEPR-ELECT PUMP EQUIP SRC PUMP	(1,403)	A-9(a): 311.2	Accumulated Depreciation Pumping Equipment	(1,403)	
1900	ACC DEPR-ELECT PUMP EQUIP WTP	(1,586,364)	A-9(a): 311.3	Accumulated Depreciation Pumping Equipment	(1,586,364)	
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(5,273)	A-9(a): 311.4	Accumulated Depreciation Pumping Equipment	(5,273)	
2140	ACC DEPR-PUMP EQP PUMP PLT	(8,742)	A-10(a): 371.3	Accumulated Depreciation Pumping Equipment	(8,742)	
2145	ACC DEPR-PUMP EQP RCLM WTP	<u>(270)</u>	A-10(a): 371.5	Accumulated Depreciation Pumping Equipment	(270)	
		<u>(1,602,053)</u>	A-10(a): 371.6	Accumulated Depreciation Pumping Equipment	-	
					<u>(1,602,053)</u>	
2010	ACC DEPR-OTHER TANG PLT WATER	<u>(46)</u>	A-9(a): 348.5	Accumulated Depreciation Other Tangible Plant	(46)	
		<u>(46)</u>	A-10(a): 398.7	Accumulated Depreciation Other Tangible Plant	-	
					<u>(46)</u>	
1990	ACC DEPR-LABORATORY EQUIPMENT	(10,193)	A-9(a): 344.5	Accumulated Depreciation Laboratory Equipment	(10,193)	
2235	ACC DEPR-LABORATORY EQPT	<u>(27)</u>	A-10(a): 394.7	Accumulated Depreciation Laboratory Equipment	<u>(27)</u>	
		<u>(10,221)</u>			<u>(10,221)</u>	

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2300	ACC DEPR-TRANSPORTATION WTR	<u>(788,595)</u>	A-9(a): 341.5	Accumulated Depreciation Transportation Equipment	<u>(788,595)</u>	
		<u>(788,595)</u>			<u>(788,595)</u>	
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(202,447)	A-9(a): 343.5	Accumulated Depreciation Tools, Shop and Garage Equipment	(202,447)	
2230	ACC DEPR-TOOL SHOP & MISC EQPT	<u>(125,307)</u>	A-10(a): 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	<u>(125,307)</u>	
		<u>(327,753)</u>			<u>(327,753)</u>	
2315	ACC DEPR-DESKTOP COMPUTER WTR	-				
1975	ACC DEPR-OFFICE FURN/EQPT	(185,515)				
2220	ACC DEPR-OFFICE FURN/EQPT	(119,963)				
2320	ACC DEPR-MAINFRAME COMP WTR	(59,535)				
2325	ACC DEPR-MINI COMP WTR	(230,254)				
2330	COMP SYS AMORTIZATION WTR	(686,729)	A-9(a): 340.5	Accumulated Depreciation Office Furniture and Equipment	(1,211,823)	
2335	MICRO SYS AMORTIZATION WTR	<u>(49,789)</u>	A-10(a): 390.7	Accumulated Depreciation Office Furniture and Equipment	<u>(119,963)</u>	
		<u>(1,331,786)</u>			<u>(1,331,786)</u>	
2170	ACC DEPR-PLANT SEWERS TRT PLT	-	A-10(a): 381.4	Accumulated Depreciation Plant Sewers	-	
2175	ACC DEPR-PLANT SEWERS RECLAIM	-	A-10(a): 381.5	Accumulated Depreciation Plant Sewers	-	
		-			-	
2180	ACC DEPR-OUTFALL LINES	<u>(641,860)</u>	A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines	<u>(641,860)</u>	
		<u>(641,860)</u>			<u>(641,860)</u>	
			A-9(a): 339.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	
			A-9(a): 339.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	
			A-9(a): 339.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	(336)	
			A-9(a): 339.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	(750)	
1960	ACC DEPR-OTH PLANT&MISC WTP	(336)	A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	
1965	ACC DEPR-OTH PLANT&MISC TRANS	(750)	A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	(345)	
2190	ACC DEPR-OTHER PLT COLLECTION	(345)	A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	(2,220)	
2195	ACC DEPR-OTHER PLT PUMP	(2,220)	A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	(2,595)	
2200	ACC DEPR-OTHER PLT TREATMENT	(2,595)	A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	(855)	
2205	ACC DEPR-OTHER PLT RCLM WTP	<u>(855)</u>	A-10(a): 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	
		<u>(7,101)</u>			<u>(7,101)</u>	
1995	ACC DEPR-POWER OPERATED EQUIP	(8)	A-9(a): 345.5	Accumulated Depreciation Power Operated Equipment	(8)	
2240	ACC DEPR-POWER OPERATED EQUIP	<u>(23)</u>	A-10(a): 395.7	Accumulated Depreciation Power Operated Equipment	<u>(23)</u>	
		<u>(31)</u>			<u>(31)</u>	
2005	ACC DEPR-MISC EQUIPMENT	(10,008)	A-9(a): 347.5	Accumulated Depreciation Miscellaneous Equipment	(10,008)	
2250	ACC DEPR-MISC EQUIP SEWER	<u>(26,182)</u>	A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment	<u>(26,182)</u>	
		<u>(36,190)</u>			<u>(36,190)</u>	
6110	SALARIES-ACCTG/FINANCE	95,318				
6115	SALARIES-ADMIN	2,880				
6120	SALARIES-OFFICERS/STKHLDR	91,156				
6125	SALARIES-HR	14,445				
6130	SALARIES-MIS	22,589				
6135	SALARIES-LEADERSHIP OPS	100,389				
6140	SALARIES-REGULATORY	75,723				

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6145	SALARIES-CUSTOMER SERVICE	74,657				
6146	SALARIES-BILLING	25,589				
6147	SALARIES-CORP SERVICE ADMIN	5,406	B-5: 601	Salaries and Wages - Employees	558,372	
6150	SALARIES-OPERATIONS FIELD	779,480	B-5: 603	Salaries and Wages - Officers, Directors and Majority Stockholders	50,364	
6155	SALARIES-OPERATIONS OFFICE	24,871	B-6: 701	Salaries and Wages - Employees	452,256	
6165	CAPITALIZED TIME ADJUSTMENT	(210,720)	B-6: 703	Salaries and Wages - Officers, Directors and Majority Stockholders	40,792	
		<u>1,101,784</u>			<u>1,101,784</u>	
5625	401K/ESOP CONTRIBUTIONS	65,530				
5630	DENTAL PREMIUMS	42,161				
5635	DENTAL INS REIMBURSEMENTS	-				
5645	EMPLOYEE INS DEDUCTIONS	(87,794)				
5650	HEALTH COSTS & OTHER	1,951				
5655	HEALTH INS REIMBURSEMENTS	275,135				
5660	OTHER EMP PENSION/BENEFITS	4,226				
5665	PENSION CONTRIBUTIONS	17,005				
5670	TERM LIFE INS	11,634				
5675	TERM LIFE INS-OPT	(1,973)				
5680	DEPEND LIFE INS-OPT	(243)				
5690	TUITION	4,558	B-5: 604	Employee Pensions and Benefits	186,654	
5820	TRAINING EXPENSE	5,647	B-6: 704	Employee Pensions and Benefits	151,181	
		<u>337,835</u>			<u>337,835</u>	
5440	PURCHASED WATER-SEWER SYS	-	B-6: 710	Purchased Sewage Treatment	-	
		<u>-</u>			<u>-</u>	
6400	SEWER RODDING	-				
6410	SLUDGE HAULING	184,747	B-6: 711	Sludge Removal Expense	184,747	
		<u>184,747</u>			<u>184,747</u>	
5465	ELEC PWR - WATER SYSTEM	452,509	B-5: 615	Purchased Power	452,509	
5470	ELEC PWR - SWR SYSTEM	630,454	B-6: 715	Purchased Power	630,454	
		<u>1,082,963</u>			<u>1,082,963</u>	
5480	CHLORINE	195,201				
5485	ODOR CONTROL CHEMICALS	1,207	B-5: 618	Chemicals	194,367	
5490	OTHER TREATMENT CHEMICALS	155,387	B-6: 718	Chemicals	157,428	
		<u>351,795</u>			<u>351,795</u>	
6020	ENGINEERING FEES	3,848	B-5: 631	Contractual Services-Engineering	2,126	
		<u>3,848</u>	B-6: 731	Contractual Services-Engineering	1,722	
					<u>3,848</u>	
6010	AUDIT FEES	26,531	B-5: 632	Contractual Services - Accounting	18,020	
6040	TAX RETURN REVIEW	6,084	B-6: 732	Contractual Services - Accounting	14,595	
		<u>32,615</u>			<u>32,616</u>	
6025	LEGAL FEES	25,818	B-5: 633	Contractual Services - Legal	14,265	
		<u>25,818</u>	B-6: 733	Contractual Services - Legal	11,554	
					<u>25,819</u>	
6365	EQUIPMENT RENTALS	24	B-5: 642	Rental of Equipment	13	
		<u>24</u>	B-6: 742	Rental of Equipment	11	
					<u>24</u>	

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5750	INTERNET SUPPLIER	628				
5790	BANK SERVICE CHARGE	6,419				
5800	LETTER OF CREDIT FEE	2,852				
5805	LICENSE FEES	184				
5810	MEMBERSHIPS	7,748				
5815	PENALTIES/FINES	77				
5825	OTHER MISC EXPENSE	2,297				
5865	COPY MACHINE	236				
5895	SHIPPING CHARGES	3,017				
5930	OFFICE ELECTRIC	1,755				
5935	OFFICE GAS	405				
5940	OFFICE WATER	65				
5950	OFFICE GARBAGE REMOVAL	8,982				
5955	OFFICE LANDSCAPE / MOW / PLOW	38,925				
5960	OFFICE ALARM SYS PHONE EXP	23,025				
5965	OFFICE MAINTENANCE	8,123				
5970	OFFICE CLEANING SERVICE	7,480				
5975	OFFICE MACHINE/HEAT&COOL	2,198				
5980	OTHER OFFICE UTILITIES	9				
6185	TRAVEL LODGING	10,371				
6190	TRAVEL AIRFARE	3,995				
6195	TRAVEL TRANSPORTATION	1,959				
6200	TRAVEL MEALS	2,758				
6205	TRAVEL ENTERTAINMENT	584				
6207	TRAVEL OTHER	862				
6290	WATER-MAINT REPAIRS	12,475				
6295	WATER-MAIN BREAKS	2,364				
6300	WATER-ELEC EQUIPT REPAIR	11,930				
6310	WATER-OTHER MAINT EXP	55,645				
6325	SEWER-MAINT REPAIRS	13,373				
6330	SEWER-MAIN BREAKS	626				
6335	SEWER-ELEC EQUIPT REPAIR	8,662				
6345	SEWER-OTHER MAINT EXP	38,511				
6355	DEFERRED MAINT EXPENSE	24,276				
6360	COMMUNICATION EXPENSE	28,126				
6385	UNIFORMS	3,197				
6390	WEATHER/HURRICANE COSTS	2,257				
5735	COMPUTER MAINTENANCE	144,753				
5900	OTHER OFFICE EXPENSES	4,377				
6305	WATER-PERMITS	6,090				
6340	SEWER-PERMITS	4,167				
5525	BILL STOCK	9,134				
5530	BILLING COMPUTER SUPPLIES	(1)				
5535	BILLING ENVELOPES	3,106				
5540	BILLING POSTAGE	69,786				
5545	CUSTOMER SERVICE PRINTING	3,137				
5740	COMPUTER SUPPLIES	5,261				
5860	CLEANING SUPPLIES	3,118				
5870	HOLIDAY EVENTS/PICNICS	142				
5875	KITCHEN SUPPLIES	1,047				
5880	OFFICE SUPPLY STORES	7,004				
5885	PRINTING/BLEUPRINTS	570				
5890	PUBL SUBSCRIPTIONS/TAPES	3,290				
6285	WATER-MAINT SUPPLIES	10,531				

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Account Number	Description	Amount	Account Number - MFR	Description	Amount	Page
6320	SEWER-MAINT SUPPLIES	7,345				
5495	METER READING	(0)				
5785	ADVERTISING/MARKETING	244				
5855	ANSWERING SERVICE	3,416				
5945	OFFICE TELECOM	87,008				
5985	TELEMETERING PHONE EXPENSE	127				
6015	EMPLOY FINDER FEES	6,159				
6035	PAYROLL SERVICES	7,293	B-5: 675	Miscellaneous Expenses	174,109	
6045	TEMP EMPLOY - CLERICAL	16,756	B-6: 775	Miscellaneous Expenses	161,906	
6050	OTHER OUTSIDE SERVICES	21,727	B-5: 620	Materials and Supplies	160,176	
6255	TEST-WATER	15,993	B-6: 720	Materials and Supplies	122,971	
6260	TEST-EQUIP/CHEMICAL	3,897	B-5: 636	Contractual Services - Other	109,017	
6270	TEST-SEWER	34,606	B-6: 736	Contractual Services - Other	88,299	
		<u>816,479</u>			<u>816,478</u>	
6215	FUEL	86,028				
6220	AUTO REPAIR/TIRES	43,313				
6225	AUTO LICENSES	3,563	B-5: 650	Transportation Expenses	75,420	
6230	OTHER TRANS EXPENSES	3,603	B-6: 750	Transportation Expenses	61,087	
		<u>136,507</u>			<u>136,507</u>	
			B-5: 659	Insurance - Other	89,531	
5715	INSURANCE-OTHER	162,046	B-6: 759	Insurance - Other	72,516	
		<u>162,046</u>			<u>162,047</u>	
			B-5: 666	Amortization of Rate Case Expense	35,278	
6065	RATE CASE AMORT EXPENSE	63,851	B-5: 667	Regulatory Commission Exp.-Other	3,445	
6070	MISC REG MATTERS COMM EXP	6,235	B-6: 766	Amortization of Rate Case Expense	28,573	
		<u>70,087</u>	B-6: 767	Regulatory Commission Exp.-Other	2,790	
					<u>70,086</u>	
5505	AGENCY EXPENSE	1,287				
5510	UNCOLLECTIBLE ACCOUNTS	13,218	B-5: 670	Bad Debt Expense	8,035	
5515	UNCOLL ACCOUNTS ACCRUAL	39	B-6: 770	Bad Debt Expense	6,508	
		<u>14,543</u>			<u>14,543</u>	
3265	CIAC-STRUCT & IMPRV SRC SUPPLY	(39,012)				
3270	CIAC-STRUCT & IMPRV WTP	(199,082)				
3295	CIAC-WELLS & SPRINGS	(520,059)				
3315	CIAC-ELEC PUMP EQP SRC PUMP	(939,269)				
3330	CIAC-WATER TREATMENT EQPT	(250,371)				
3335	CIAC-DIST RESV & STANDPIPES	(812,298)				
3340	CIAC-TRANS & DISTR MAINS	(5,967,235)				
3345	CIAC-SERVICE LINES	(970,201)				
3350	CIAC-METERS	(871,248)				
3355	CIAC-METER INSTALLS	(31,230)				
3360	CIAC-HYDRANTS	(584,753)				
3430	CIAC-OTHER TANGIBLE PLT WATER	0				
3435	CIAC-WATER-TAP	(258,839)				
3445	CIAC-WTR RES CAP FEE	(521)				
3450	CIAC-WTR PLT MOD FEE	(2,453)				

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Account Number	Description	Amount	Account Number - MFR	Description	Amount	Page
3455	CIAC-WTR PLT MTR FEE	(4,290)				
3500	CIAC-STRUCT/IMPRV PUMP PLT LS	(1,680,727)				
3505	CIAC-STRUCT/IMPRV TREAT PLT	(3,300,164)				
3520	CIAC-STRUCT/IMPRV GEN PLT	(0)				
3550	CIAC-SEWER FORCE MAIN	(90,354)				
3555	CIAC-SEWER GRAVITY MAIN	(5,772,508)	A-12	Water CIAC - Plant Capacity Fees	-	
3557	CIAC-MANHOLES	(178,352)	A-12	Water CIAC - Line/Main Extension Fees	(6,937,436)	
3565	CIAC-SERVICES TO CUSTOMERS	(126,354)	A-12	Water CIAC - Meters & Meter Installation Fees	(1,487,230)	
3605	CIAC-TREAT/DISP EQUIP TRT PLT	(513,950)	A-12	Water CIAC - Contributed Property	(2,767,354)	
3625	CIAC-OUTFALL LINES	(507,092)	A-12	Water CIAC - Other - Tap Fees	(258,839)	
3705	CIAC-SEWER-TAP	(111,503)	A-12	Wastewater CIAC - Plant Capacity Fees	-	
3715	CIAC-SWR RES CAP FEE	(22,038)	A-12	Wastewater CIAC - Line/Main Extension Fees	(6,965,151)	
3720	CIAC-SWR PLT MOD FEE	10,669	A-12	Wastewater CIAC - Contributed Property	(5,506,211)	
3750	CIAC-REUSE SERVICES	(290,491)	A-12	Wastewater CIAC - Other - Tap Fees	(111,503)	
		<u>(24,033,725)</u>			<u>(24,033,725)</u>	
3800	ACC AMORT ORGANIZATION	(0)				
3810	ACC AMORT STRUCT & IMPRV SRC	33,361				
3815	ACC AMORT STRUCT & IMPRV WTP	173,161				
3840	ACC AMORT WELLS & SPRINGS	461,380				
3860	ACC AMORT ELEC PUMP EQP SRC	920,285				
3865	ACC AMORT ELEC PUMP EQP WTP	21,386				
3870	ACC AMORT ELEC PUMP EQP TRANS DIST	6,792				
3875	ACC AMORT WATER TREATMENT EQPT	228,387				
3880	ACC AMORT DIST RESV & STANDPIP	683,273				
3885	ACC AMORT TRANS & DISTR MAINS	4,564,324				
3890	ACC AMORT SERVICE LINES	744,878				
3895	ACC AMORT METERS	890,176				
3900	ACC AMORT METER INSTALLS	31,903				
3905	ACC AMORT HYDRANTS	425,398				
3975	ACC AMORT OTHER TANG PLT WATER	7,915				
3980	ACC AMORT WATER-CIAC TAP	57,516				
3995	ACC AMORT WTR RES CAP FEE-NC	32				
4000	ACC AMORT WTR PLT MOD FEE-NC	159				
4005	ACC AMORT WTR PLT MTR FEE-NC	297				
4030	ACC AMORT ORGANIZATION	(0)				
4050	ACC AMORTSTRUCT/IMPRV PUMP PLT LS	1,390,572				
4055	ACC AMORTSTRUCT/IMPRV TREAT PLT	2,759,753				
4070	ACC AMORTSTRUCT/IMPRV GEN PLT	201,427				
4100	ACC AMORT SEWER FORCE MAIN	68,211				
4105	ACC AMORT SEWER GRAVITY MAIN	4,681,259	A-14	Amort - Water CIAC - Plant Capacity Fees	-	
4107	ACC AMORT MANHOLES	41,418	A-14	Amort - Water CIAC - Line/Main Extension Fees	5,309,201	
4115	ACC AMORT SERVICES TO CUSTOMERS	73,754	A-14	Amort - Water CIAC - Meters & Meter Installation Fees	1,347,477	
4155	ACC AMORT TREAT/DISP EQUIP TRT PLT	649,623	A-14	Amort - Water CIAC - Contributed Property	2,536,426	
4175	ACC AMORT OUTFALL LINES	484,253	A-14	Amort - Water CIAC - Other - Tap Fees	57,516	
4265	ACC AMORT SEWER-TAP	28,990	A-14	Amort - Wastewater CIAC - Plant Capacity Fees	-	
4275	ACC AMORT SWR RES CAP FEE-NC	805	A-14	Amort - Wastewater CIAC - Line/Main Extension Fees	5,374,311	
4280	ACC AMORT SWR PLT MOD FEE-NC	235	A-14	Amort - Wastewater CIAC - Contributed Property	5,002,416	
4310	ACC AMORT-REUSE SERVICES	25,416	A-14	Amort - Wastewater CIAC - Other - Tap Fees	28,990	
		<u>19,656,337</u>			<u>19,656,338</u>	
1661	WATER PLANT IN PROCESS HISTORY	-				
1665	WIP-CAP TIME WATER STORE TANK	55,362				
1666	WIP - INTEREST DURING CONSTR	367,535				
1667	WIP - ENGINEERING	18,319				

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1668	WIP - LABOR/INSTALLATION	2,052,622				
1669	WIP - EQUIPMENT	60,718				
1670	WIP - MATERIAL	1,486				
1671	WIP - ELECTRICAL	1,388,639				
1697	WIP - CLOSE CP TO GL LEGACY	-				
1698	WIP - J/E CLEARING LEGACY	-				
1699	WIP - TRANSFER TO FIXED ASSETS	(3,944,681)				
1705	WIP-CAP TIME EXPAND/MOD WWTP	24,980				
1706	WIP - INTEREST DURING CONSTR	5,878				
1707	WIP - ENGINEERING	35,270				
1708	WIP - LABOR/INSTALLATION	294,125				
1709	WIP - EQUIPMENT	175,007				
1711	WIP - ELECTRICAL	23,459				
1713	WIP - SITE WORK	21,595				
1715	WIP - BUILDING/BLOWER MODS	22,525				
1726	WIP - PUMPS/EQUIPMENT	16,109				
1739	WIP - TRANSFER TO FIXED ASSETS	(618,947)				
1741	OTHER PLANT IN PROCESS HISTORY	-				
1745	WIP-CAP TIME OFFICE RENOVATION	68				
1746	WIP - INTEREST DURING CONSTR	432				
1748	WIP - EQUIPMENT	10,112				
1752	WIP - CONTRACTOR/LABOR	5,869				
1769	WIP - TRANSFER TO FIXED ASSETS	(16,481)				
1771	DEFERRED PLANT IN PROCESS HISTORY	-				
1775	WIP-CAP TIME WATER TOWER PAINT	492				
1780	WIP - MATERIAL	137,740				
1782	WIP - CONTRACTOR/LABOR	10,400				
1799	WIP - TRANSFER TO FIXED ASSETS	(148,632)	A-18	Constuction Work in Process	-	
		(0)			-	
2620	UTIL PLANT ACQUIRED/DISPOSED	2,238	A-18	Other Utility Plant Adjustments	2,238	
		2,238			2,238	
2775	SPECIAL DEPOSITS	250	A-18	Miscellaneous Current & Accrued Assets	250	
		250			250	
2710	A/R ASSOC COS	1,341,753	A-18	Accts. Rec'b - Assoc. Cos.	1,341,753	
		1,341,753			1,341,753	
2755	INVENTORY	15,718	A-18	Materials & Supplies	15,718	
		15,718			15,718	
2675	A/R-CUSTOMER TRADE CC&B	393,317				
2680	A/R-CUSTOMER ACCRUAL	392,776				
2685	A/R-CUSTOMER REFUNDS	(3,389)	A-18	Accounts Rec'b - trade	782,704	
		782,704			782,704	
2690	ACCUM PROV UNCOLLECT ACCTS	(8,838)	A-18	Allowance for Bad Debts	(8,838)	
		(8,838)			(8,838)	
2856	PRELIMINARY SURVEY PROJECT	45,952	A-18	Prelim. Survey & Investigation Charges	45,952	
		45,952			45,952	

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Account Number	Description	Amount	Account Number - MFR	Description	Amount	Page
2905	RATE CASE IN PROGRESS	-				
2906	RCIP - ATTY FEES	55,707				
2907	RCIP - CAPITALIZED TIME	61,959				
2908	RCIP - ADMINISTRATIVE EXPENSES	13,764				
2909	RCIP - TRAVEL	623				
2910	RCIP - CONSULTING FEES	68,633				
2914	RCIP - TRANSFER TO DEF RC	(200,687)				
2915	REG EXP BEING AMORT	138,220				
2920	RATE CASE BEING AMORT	213,088				
2930	RATE CASE ACCUM AMORT	(157,361)	A-18	Deferred Rate Case Expense	193,947	
		<u>193,947</u>			<u>193,947</u>	
2960	DEF CHGS-TANK MAINT&REP WTR	31,780				
2965	DEF CHGS-RELOCATION EXPENSES	0				
2980	DEF CHGS-EMP FEES	-				
3000	DEF CHGS-OTHER WTR & SWR	7,500				
3025	DEF CHGS-PR WASH/JET SWR MAINS	81,564				
3040	DEF CHGS-TANK MAINT&REP SWR	-				
3110	AMORT - TANK MAINT&REP WTR	(25,424)				
3120	AMORT - RELOCATION EXP	(0)				
3135	AMORT - EMPLOYEE FEES	-				
3155	AMORT - OTHER WTR & SWR	(6,378)				
3180	AMORT - PR WASH/JET SWR MAINS	(54,391)				
3195	AMORT - TANK MAINT&REP SWR	-	A-18	Other Miscellaneous Deferred Debits	34,651	
		<u>34,651</u>			<u>34,651</u>	
4760	COMMON STOCK	(3,575)	A-19	Common Stock Issued	3,575	
		<u>(3,575)</u>			<u>3,575</u>	
4780	PAID IN CAPITAL	42,461				
4785	MISC PAID IN CAPITAL	(14,889,785)	A-19	Additional Paid in Capital	14,847,324	
		<u>(14,847,324)</u>			<u>14,847,324</u>	
4998	RETAINED EARN-PRIOR YEARS	(5,496,492)	A-19	Retained Earnings	5,496,493	
		<u>(5,496,492)</u>			<u>5,496,493</u>	
4565	ADVANCES FROM UTILITIES INC	(7,100,823)	A-19	Advances From Associated Companies	7,100,823	
		<u>(7,100,823)</u>			<u>7,100,823</u>	
4515	A/P TRADE	(91,049)				
4525	A/P TRADE - ACCRUAL	(139,940)				
4527	A/P TRADE - RECD NOT VOUCHERED	5,838				
4545	A/P MISCELLANEOUS	(6,549)				
4548	A/P 3RD PARTY LIABILITY	(10,000)	A-19	Accounts Payable	241,700	
		<u>(241,700)</u>			<u>241,700</u>	
4535	A/P-ASSOC COMPANIES	6,866,124	A-19	Notes & Accounts Payable - Assoc. Cos.	(6,866,124)	
		<u>6,866,124</u>			<u>(6,866,124)</u>	
4595	CUSTOMER DEPOSITS	(60,925)	A-19	Customer Deposits	60,925	
		<u>(60,925)</u>			<u>60,925</u>	
4614	ACCRUED GROSS RECEIPT TAX	(163,889)				

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Trial Balance						
4634	ACCRUED SALES TAX	(256)				
4635	ACCRUED USE TAX	(4)				
4636	ACCRUED COUNTY TAX A	(10,068)				
4638	ACCRUED CITY TAX A	(592)				
4661	ACCRUED ST INCOME TAX	(20,000)	A-19	Accrued Taxes	194,808	
		<u>(194,808)</u>			<u>194,808</u>	
4685	ACCRUED CUST DEP INTEREST	(6,607)	A-19	Accrued Interest	6,607	
		<u>(6,607)</u>			<u>6,607</u>	
4715	DEFERRED REVENUE	(11,486)	A-19	Misc. Current and Accrued Liabilities	11,486	
		<u>(11,486)</u>			<u>11,486</u>	
4369	DEF FED TAX - CIAC PRE 1987	40,334				
4371	DEF FED TAX - TAP FEE POST 2000	108,512				
4375	DEF FED TAX - RATE CASE	(59,500)				
4377	DEF FED TAX - DEF MAINT	(11,132)				
4383	DEF FED TAX - ORGN EXP	(23,900)				
4385	DEF FED TAX - BAD DEBT	2,840				
4387	DEF FED TAX - DEPRECIATION	(615,944)				
4421	DEF ST TAX - TAP FEE POST 2000	18,576				
4425	DEF ST TAX - RATE CASE	(10,186)				
4427	DEF ST TAX - DEF MAINT	(1,907)				
4433	DEF ST TAX - ORGN EXP	(52,890)				
4435	DEF ST TAX - BAD DEBT	486				
4437	DEF ST TAX - DEPRECIATION	(82,202)	A-19	Accumulated Deferred Income Taxes	686,913	
		<u>(686,913)</u>			<u>686,913</u>	
5025	WATER REVENUE-RESIDENTIAL	(2,658,876)				
5030	WATER REVENUE-ACCRUALS	(15,327)				
5035	WATER REVENUE-COMMERCIAL	(338,202)				
5050	WATER REVENUE-MULT FAM DWELL	(206,747)				
5065	PRIVATE FIRE PROTECTION	(11,276)				
5100	SEWER REVENUE-RESIDENTIAL	(213,429)				
5105	SEWER REVENUE-ACCRUALS	6,614				
5110	SEWER REVENUE-COMMERCIAL	(33,196)				
5125	SEWER REVENUE-MULT FAM DWELL	(147,554)				
5140	SEWER REVENUE-RESIDENTIAL	(2,380,625)				
5155	SEWER REVENUE-COMMERCIAL	(317,173)				
5170	SEWER REVENUE-MULT FAM DWELL	(499,125)				
5230	REUSE REVENUE-RESIDENTIAL	(5,979)				
5270	MISC SERVICE REVENUE	(13,748)	B1	Water Operating Revenues	3,281,289	
5285	OTHER W/S REVENUES	(48,887)	B2	Wastewater Operating Revenues	3,602,240	
		<u>(6,883,528)</u>			<u>6,883,530</u>	
6445	DEPREC-ORGANIZATION	12				
6450	DEPREC-FRANCHISES	128,202				
6455	DEPREC-STRUCT & IMPRV SRC SUPPLY	176,711				
6460	DEPREC-STRUCT & IMPRV WTP	(2,203,863)				
6470	DEPREC-STRUCT & IMPRV GEN PLT	66,153				
6485	DEPREC-WELLS & SPRINGS	27,999				
6490	DEPREC-INFILTRATION GALLERY	3,222				
6495	DEPREC-SUPPLY MAINS	40				
6500	DEPREC-POWER GEN EQP	2,082,234				
6505	DEPREC-ELEC PUMP EQP SRC PUMP	543				

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6510	DEPREC-ELEC PUMP EQP WTP	103,896				
6515	DEPREC-ELEC PUMP EQP TRANS DST	3,143				
6520	DEPREC-WATER TREATMENT EQPT	18,570				
6525	DEPREC-DIST RESV & STANDPIPES	63,627				
6530	DEPREC-TRANS & DISTR MAINS	373,466				
6535	DEPREC-SERVICE LINES	36,982				
6540	DEPREC-METERS	12,282				
6545	DEPREC-METER INSTALLS	8,925				
6550	DEPREC-HYDRANTS	16,385				
6555	DEPREC-BACKFLOW PREVENT DEVICE	40				
6570	DEPREC-OTH PLT&MISC EQP WTP	207				
6575	DEPREC-OTH PLT&MISC EQP DIST	428				
6580	DEPREC-OFFICE STRUCTURE	11,411				
6585	DEPREC-OFFICE FURN/EQPT	12,240				
6595	DEPREC-TOOL SHOP & MISC EQPT	31,953				
6600	DEPREC-LABORATORY EQUIPMENT	1,714				
6610	DEPREC-COMMUNICATION EQPT	24,351				
6615	DEPREC-MISC EQUIPMENT	(2,949)				
6620	DEPREC-OTHER TANG PLT WATER	(386,367)				
6640	DEPREC-ORGANIZATION	(197,270)				
6645	DEPREC-FRANCHISES INTANG PLT	66,255				
6655	DEPREC-STRUCT/IMPRV COLL PLT	2				
6660	DEPREC-STRUCT/IMPRV PUMP	195,259				
6665	DEPREC-STRUCT/IMPRV TREAT PLT	(1,282,730)				
6680	DEPREC-STRUCT/IMPRV GEN PLT	1,426,052				
6685	DEPREC-POWER GEN EQUIP COLL PLT	93				
6695	DEPREC-POWER GEN EQUIP TREAT	33				
6710	DEPREC-SEWER FORCE MAIN/SRVC	226,217				
6715	DEPREC-SEWER GRAVITY MAIN/MANH	185,298				
6717	DEPREC-MANHOLES	(111,281)				
6725	DEPREC-SERVICES TO CUSTOMERS	(218,754)				
6730	DEPREC-FLOW MEASURE DEVICES	657				
6745	DEPREC-PUMP EQP PUMP PLT	7,886				
6750	DEPREC-PUMP EQP RCLM WTP	174				
6765	DEPREC-TREAT/DISP EQ TRT PLT	151,403				
6785	DEPREC-OUTFALL LINES	21,488				
6795	DEPREC-OTHER PLT COLLECTION	197				
6800	DEPREC-OTHER PLT PUMP	1,430				
6805	DEPREC-OTHER PLT TREATMENT	1,547				
6810	DEPREC-OTHER PLT RCLM WTR TRT	490				
6825	DEPREC-OFFICE FURN/EQPT	(6,182)				
6835	DEPREC-TOOL SHOP & MISC EQPT	(9,142)				
6840	DEPREC-LABORATORY EQPT	27				
6845	DEPREC-POWER OPERATED EQUIP	23				
6850	DEPREC-COMMUNICATION EQPT	(12,722)				
6855	DEPREC-MISC EQUIP SEWER	12,444				
6860	DEPREC-OTHER TANG PLT SEWER	-				
6875	DEPREC-REUSE SERVICES	1,469				
6880	DEPREC-REUSE MTR/INSTALLATIONS	789				
6885	DEPREC-REUSE DIST RESERVOIRS	447				
6890	DEPREC-REUSE TRANSM / DIST SYS	432,667				
6905	DEPREC-AUTO TRANS	67,872	B13	Water Depreciation Expense	747,758	
6920	DEPREC-COMPUTER	242,405	B14	Wastewater Depreciation Expense	1,068,343	
		<u>1,816,100</u>			<u>1,816,101</u>	

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6985	AMORT-ORGANIZATION	(257,839)				
6995	AMORT-STRCT&IMPRV SRC SUPPLY	(1,872)				
7000	AMORT-STRCT&IMPRV WTP	(12,487)				
7025	AMORT-WELLS & SPRINGS	(33,731)				
7045	AMORT-ELEC PUMP EQP SRC PUMP	(35,697)				
7050	AMORT-ELEC PUMP EQP WTP	(21,386)				
7060	AMORT-WATER TREATMENT EQPT	(22,020)				
7065	AMORT-DIST RESV & STANDPIPES	(2,029)				
7070	AMORT-TRANS & DISTR MAINS	(185,237)				
7075	AMORT-SERVICE LINES	(53,736)				
7080	AMORT-METERS	(69,655)				
7085	AMORT-METER INSTALLS	(2,492)				
7090	AMORT-HYDRANTS	(22,519)				
7160	AMORT-OTHER TANGIBLE PLT WATER	(4,367)				
7165	AMORT-WATER-TAP	89,761				
7175	AMORT-WTR RES CAP FEE	(16)				
7180	AMORT-WTR PLT MOD FEE	(76)				
7185	AMORT-WTR PLT MTR FEE	(142)				
7225	AMORT-STRUCT/IMPRV PUMP PLT LS	(34,348)				
7230	AMORT-STRUCT/IMPRV TREAT PLT	(609,850)				
7245	AMORT-STRUCT/IMPRV GEN PLT	(104,224)				
7275	AMORT-SEWER FORCE MAIN/SRVC	(52,873)				
7280	AMORT-SEWER GRAVITY MAIN/MANH	(353,606)				
7283	AMORT-MANHOLES	130,285				
7290	AMORT-SERVICES TO CUSTOMERS	39,984				
7330	AMORT-TREAT/DISP EQUIP TRT PLT	(114,092)				
7350	AMORT-OUTFALL LINES	(38,280)				
7425	AMORT-OTHER TANGIBLE PLT SEWER	-				
7430	AMORT-SEWER-TAP	25,394				
7440	AMORT-SWR RES CAP FEE	(377)				
7445	AMORT-SWR PLT MOD FEE	(20,928)	B13	LESS: AMORTIZATION OF CIAC	(635,538)	
7470	AMORT-REUSE SERVICES	(10,891)	B14	LESS: AMORTIZATION OF CIAC	(1,143,806)	
		<u>(1,779,344)</u>			<u>(1,779,344)</u>	
7510	FICA EXPENSE	113,218				
7515	FEDERAL UNEMPLOYMENT TAX	2,034				
7520	STATE UNEMPLOYMENT TAX	16,149				
7535	FRANCHISE TAX	1,495				
7540	GROSS RECEIPTS TAX	309,761				
7545	PERSONAL PROPERTY/ICT TAX	363,071				
7550	PROPERTY/OTHER GENERAL TAX	(14)	B1	Taxes Other Than Income	473,115	
7555	REAL ESTATE TAX	50,604	B2	Taxes Other Than Income	383,202	
		<u>856,318</u>			<u>856,317</u>	
7605	INCOME TAXES-FEDERAL	(31,103)				
7610	INCOME TAXES-STATE	10,000	C1	Current Tax Expense	(21,103)	
		<u>(21,103)</u>			<u>(21,103)</u>	
7595	DEF INCOME TAX-FEDERAL	141,308				
7600	DEF INCOME TAXES-STATE	24,189	C1	Deferred Income Tax Expense	165,497	
		<u>165,497</u>			<u>165,497</u>	
7691	NET BOOK VALUE-DISPOSAL	(1,525)				

SANLANDO UTILITIES CORP
DOCKET NO. 110257-WS
RECONCILIATION OF TRIAL BALANCE TO MFR
YEAR ENDING : December 31, 2010

Account Number	Description	Amount	Account Number - MFR	Description	Amount	Page
7692	DISPOSAL-CLEARING	(1,275)				
7693	DISPOSAL-PROCEEDS	(1,293)	B12	Gains (losses) From Disposition of Utility Property	(4,094)	
		<u>(4,094)</u>			<u>(4,094)</u>	
7750	INTEREST DURING CONSTRUCTION	(1,585)	C4	Interest During Construction	(1,585)	
		<u>(1,585)</u>			<u>(1,585)</u>	
7710	INTEREST EXPENSE-INTERCO	670,514	C3	Other Interest Expense - Intercompany	670,514	
7735	S/T INT EXP BANK ONE	2,253	C3	Interest on Short-Term Debt	2,253	
		<u>672,768</u>			<u>672,768</u>	