



September 28, 2015

E-FILING

Carlotta S. Stauffer, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 140060-WS; Application for increase in water and wastewater rates in Seminole
County by Sanlando Utilities Corporation
Our File No.: 30057.214

Dear Ms. Stauffer:

Pursuant to Commission Order No. PSC-15-0233-PAA-WS, enclosed are copies of the bookkeeping entries reflecting the Commission Ordered Adjustments have been made on the books and records of the Sanlando Utilities Corporation.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

Enclosures

cc: John Hoy (via email)
Patrick C. Flynn (via e-mail)
Keino Young, Esquire (via e-mail)
John Truitt, Esquire (via email)

| Batch Ty/Number | G | 217426 | Post Out of Balance | N | Multi-Currency Conversion | Y | | | | | | | | | |
|-----------------|--------|----------|-------------------------|-----|---------------------------|---|---------|------------|-------------|-------|------------|-----|--------------|---|------|
| Batch Date | | 9/8/2015 | InterCo Settlement Mthd | 2 | Multi-Currency InterCo JE | N | | | | | | | | | |
| Document Ty | Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | Debit | Credit | Units | Sub-ledger | T y | Asset Number | Explanation Remark | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1055 STRUCT & IMPRV WTR TRT PLT | USD | | 122,238.00- | | | | 00108272 | COA-SANLANDO Audit Finding No. 1 & 2 | 1.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1850 ACC DEPR-STRUCT&IMPRV WTP | USD | 11,221.00 | | | | | 00108272 | COA-SANLANDO Audit Finding No. 1 & 2 | 2.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1850 ACC DEPR-STRUCT&IMPRV WTP | USD | 111,017.00 | | | | | 00108272 | COA-SANLANDO Audit Finding No. 1 & 2 | 3.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1080 WELLS & SPRINGS | USD | 9,255.00 | | | | | 00108273 | COA-SANLANDO Audit Finding No. 1 & 2 | 4.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1875 ACC DEPR-WELLS & SPRINGS | USD | 1,980.00 | | | | | 00108273 | COA-SANLANDO Audit Finding No. 1 & 2 | 5.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6485 DEPREC-WELLS & SPRINGS | USD | | 11,235.00- | | | | 00108273 | COA-SANLANDO Audit Finding No. 1 & 2 | 6.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1105 ELECTRIC PUMP EQUIP WTP | USD | 9,522.00 | | | | | 00108274 | COA-SANLANDO Audit Finding No. 1 & 2 | 7.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1900 ACC DEPR-ELECT PUMP EQUIP WTP | USD | 20,989.00 | | | | | 00108274 | COA-SANLANDO Audit Finding No. 1 & 2 | 8.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6510 DEPREC-ELEC PUMP EQP WTP | USD | | 30,511.00- | | | | 00108274 | COA-SANLANDO Audit Finding No. 1 & 2 | 9.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.3860 ACC AMORT ELEC PUMP EQP SRC | USD | 264.00 | | | | | 00108256 | COA-SANLANDO Audit Finding No. 1 & 2 | 10.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7045 AMORT-ELEC PUMP EQP SRC PUMP | USD | | 264.00- | | | | 00108256 | COA-SANLANDO Audit Finding No. 1 & 2 | 11.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 METERS | USD | 4,237.00 | | | | | 00108279 | COA-SANLANDO Audit Finding No. 1 & 2 | 12.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | | 138,067.00- | | | | 00108279 | COA-SANLANDO Audit Finding No. 1 & 2 | 13.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6540 DEPREC-METERS | USD | 133,830.00 | | | | | 00108279 | COA-SANLANDO Audit Finding No. 1 & 2 | 14.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1150 BACKFLOW PREVENTION DEVICES | USD | 206.00 | | | | | 00040124 | COA-SANLANDO Audit Finding No. 1 & 2 | 15.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1945 ACC DEPR-BACKFLOW PREVENT DEVC | USD | | 34.00- | | | | 00040124 | COA-SANLANDO Audit Finding No. 1 & 2 | 16.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6555 DEPREC-BACKFLOW PREVENT DEVICE | USD | | 172.00- | | | | 00040124 | COA-SANLANDO Audit Finding No. 1 & 2 | 17.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1190 TOOL SHOP & MISC EQPT | USD | 1,284.00 | | | | | 00108285 | COA-SANLANDO Audit Finding No. 1 & 2 | 18.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1470 | USD | | 1,284.00- | | | | 00101966 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|--------|--|------------|------------|-------------|-------|----------------|--------|-----------------|---|------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | |
| | | | | | TOOL SHOP & MISC EQPT | | | | | | | | Audit Finding No. 1 & 2 | 19.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1205 | USD | 225.00 | | | | | 00108286 | COA-SANLANDO Audit Finding No. 1 & 2 | 20.0 |
| | | | | | COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2000 | USD | 2,761.00 | | | | | 00108286 | COA-SANLANDO Audit Finding No. 1 & 2 | 21.0 |
| | | | | | ACC DEPR-COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6610 | USD | | 2,986.00- | | | | 00108286 | COA-SANLANDO Audit Finding No. 1 & 2 | 22.0 |
| | | | | | DEPREC-COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6455 | USD | 171,033.00 | | | | | 00108271 | COA-SANLANDO Audit Finding No. 1 & 2 | 23.0 |
| | | | | | DEPREC-STRUCT & IMPRV SRC SUPP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1845 | USD | | 171,033.00- | | | | 00108271 | COA-SANLANDO Audit Finding No. 1 & 2 | 24.0 |
| | | | | | ACC DEPR-STRUCT&IMPRV SRC SPLY | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1490 | USD | 400.00 | | | | | 02002283 | COA-SANLANDO Audit Finding No. 1 & 2 | 25.0 |
| | | | | | MISC EQUIP SEWER | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2250 | USD | | 12,473.00- | | | | 02002283 | COA-SANLANDO Audit Finding No. 1 & 2 | 26.0 |
| | | | | | ACC DEPR-MISC EQUIP SEWER | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6855 | USD | 12,073.00 | | | | | 02002283 | COA-SANLANDO Audit Finding No. 1 & 2 | 27.0 |
| | | | | | DEPREC-MISC EQUIP SEWER | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6905 | USD | | 638.00- | | | | 00161067 | COA-SANLANDO Audit Finding No. 1 & 2 | 28.0 |
| | | | | | DEPREC-AUTO TRANS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2300 | USD | 638.00 | | | | | 00161067 | COA-SANLANDO Audit Finding No. 1 & 2 | 29.0 |
| | | | | | ACC DEPR-TRANSPORTATION WTR | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1485 | USD | 112.00 | | | | | 00101967 | COA-SANLANDO Audit Finding No. 1 & 2 | 30.0 |
| | | | | | COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2245 | USD | | 2,785.00- | | | | 00101967 | COA-SANLANDO Audit Finding No. 1 & 2 | 31.0 |
| | | | | | ACC DEPR-COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6850 | USD | 2,673.00 | | | | | 00101967 | COA-SANLANDO Audit Finding No. 1 & 2 | 32.0 |
| | | | | | DEPREC-COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1915 | USD | | 126.00- | | | | 00108276 | COA-SANLANDO Audit Finding No. 1 & 2 | 33.0 |
| | | | | | ACC DEPR-DIST RESV & STANDPIPE | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6525 | USD | 126.00 | | | | | 00108276 | COA-SANLANDO Audit Finding No. 1 & 2 | 34.0 |
| | | | | | DEPREC-DIST RESV & STANDPIPES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2125 | USD | | 48.00- | | | | 00040441 | COA-SANLANDO Audit Finding No. 1 & 2 | 35.0 |
| | | | | | ACC DEPR-FLOW MEASURE DEVICES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6730 | USD | 48.00 | | | | | 00040441 | COA-SANLANDO Audit Finding No. 1 & 2 | 36.0 |
| | | | | | DEPREC-FLOW MEASURE DEVICES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1940 | USD | 143.00 | | | | | 00108281 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|--------|--|------------|-----------|------------|-------|----------------|--------|-----------------|---|------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | |
| | | | | | ACC DEPR-HYDRANTS | | | | | | | | Audit Finding No. 1 & 2 | 37.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6550 | USD | | 143.00- | | | | 00108281 | COA-SANLANDO Audit Finding No. 1 & 2 | 38.0 |
| | | | | | DEPREC-HYDRANTS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3905 | USD | | 27.00- | | | | 00161075 | COA-SANLANDO Audit Finding No. 1 & 2 | 39.0 |
| | | | | | ACC AMORT HYDRANTS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7090 | USD | 27.00 | | | | | 00161075 | COA-SANLANDO Audit Finding No. 1 & 2 | 40.0 |
| | | | | | AMORT-HYDRANTS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1990 | USD | | 3,078.00- | | | | 00108284 | COA-SANLANDO Audit Finding No. 1 & 2 | 41.0 |
| | | | | | ACC DEPR-LABORATORY EQUIPMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6600 | USD | 3,078.00 | | | | | 00108284 | COA-SANLANDO Audit Finding No. 1 & 2 | 42.0 |
| | | | | | DEPREC-LABORATORY EQUIPMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1935 | USD | 190.00 | | | | | 00093246 | COA-SANLANDO Audit Finding No. 1 & 2 | 43.0 |
| | | | | | ACC DEPR-METER INSTALLS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6545 | USD | | 190.00- | | | | 00093246 | COA-SANLANDO Audit Finding No. 1 & 2 | 44.0 |
| | | | | | DEPREC-METER INSTALLS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3900 | USD | | 100.00- | | | | 00108263 | COA-SANLANDO Audit Finding No. 1 & 2 | 45.0 |
| | | | | | ACC AMORT METER INSTALLS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7085 | USD | 100.00 | | | | | 00108263 | COA-SANLANDO Audit Finding No. 1 & 2 | 46.0 |
| | | | | | AMORT-METER INSTALLS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3895 | USD | | 23,405.00- | | | | 00108262 | COA-SANLANDO Audit Finding No. 1 & 2 | 47.0 |
| | | | | | ACC AMORT METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7080 | USD | 23,405.00 | | | | | 00108262 | COA-SANLANDO Audit Finding No. 1 & 2 | 48.0 |
| | | | | | AMORT-METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1210 | USD | | 400.00- | | | | 02001395 | COA-SANLANDO Audit Finding No. 1 & 2 | 49.0 |
| | | | | | MISC EQUIPMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2005 | USD | 11,960.00 | | | | | 02001395 | COA-SANLANDO Audit Finding No. 1 & 2 | 50.0 |
| | | | | | ACC DEPR-MISC EQUIPMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6615 | USD | | 11,560.00- | | | | 02001395 | COA-SANLANDO Audit Finding No. 1 & 2 | 51.0 |
| | | | | | DEPREC-MISC EQUIPMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1975 | USD | 1,871.00 | | | | | 00108283 | COA-SANLANDO Audit Finding No. 1 & 2 | 52.0 |
| | | | | | ACC DEPR-OFFICE FURN/EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6585 | USD | | 1,871.00- | | | | 00108283 | COA-SANLANDO Audit Finding No. 1 & 2 | 53.0 |
| | | | | | DEPREC-OFFICE FURN/EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2220 | USD | | 62,236.00- | | | | 00101965 | COA-SANLANDO Audit Finding No. 1 & 2 | 54.0 |
| | | | | | ACC DEPR-OFFICE FURN/EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6595 | USD | | 2,841.00- | | | | 00108285 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|--------|--|------------|-----------|------------|-------|----------------|--------|-----------------|---|------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | |
| | | | | | DEPREC-TOOL SHOP & MISC EQPT | | | | | | | | Audit Finding No. 1 & 2 | 55.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6825 | USD | 63,520.00 | | | | | 00101965 | COA-SANLANDO Audit Finding No. 1 & 2 | 56.0 |
| | | | | | DEPREC-OFFICE FURN/EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1985 | USD | 1,557.00 | | | | | 00108285 | COA-SANLANDO Audit Finding No. 1 & 2 | 57.0 |
| | | | | | ACC DEPR-TOOL SHOP & MISC EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1970 | USD | | 6.00- | | | | 00108282 | COA-SANLANDO Audit Finding No. 1 & 2 | 58.0 |
| | | | | | ACC DEPR-OFFICE STRUCTURE | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6580 | USD | 6.00 | | | | | 00108282 | COA-SANLANDO Audit Finding No. 1 & 2 | 59.0 |
| | | | | | DEPREC-OFFICE STRUCTURE | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2195 | USD | | 1,385.00- | | | | 02002853 | COA-SANLANDO Audit Finding No. 1 & 2 | 60.0 |
| | | | | | ACC DEPR-OTHER PLT PUMP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6800 | USD | 1,385.00 | | | | | 02002853 | COA-SANLANDO Audit Finding No. 1 & 2 | 61.0 |
| | | | | | DEPREC-OTHER PLT PUMP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1440 | USD | | 12,000.00- | | | | 02002324 | COA-SANLANDO Audit Finding No. 1 & 2 | 62.0 |
| | | | | | OTHER PLT TREATMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2200 | USD | 4,016.00 | | | | | 02002324 | COA-SANLANDO Audit Finding No. 1 & 2 | 63.0 |
| | | | | | ACC DEPR-OTHER PLT TREATMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6805 | USD | 7,984.00 | | | | | 02002324 | COA-SANLANDO Audit Finding No. 1 & 2 | 64.0 |
| | | | | | DEPREC-OTHER PLT TREATMENT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2180 | USD | 14,311.00 | | | | | 00101964 | COA-SANLANDO Audit Finding No. 1 & 2 | 65.0 |
| | | | | | ACC DEPR-OUTFALL LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6785 | USD | | 14,311.00- | | | | 00101964 | COA-SANLANDO Audit Finding No. 1 & 2 | 66.0 |
| | | | | | DEPREC-OUTFALL LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.4175 | USD | | 15,148.00- | | | | 00101946 | COA-SANLANDO Audit Finding No. 1 & 2 | 67.0 |
| | | | | | ACC AMORT OUTFALL LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7350 | USD | 15,148.00 | | | | | 00101946 | COA-SANLANDO Audit Finding No. 1 & 2 | 68.0 |
| | | | | | AMORT-OUTFALL LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6500 | USD | | 7.00- | | | | 00040109 | COA-SANLANDO Audit Finding No. 1 & 2 | 69.0 |
| | | | | | DEPREC-POWER GEN EQP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1890 | USD | 7.00 | | | | | 00040109 | COA-SANLANDO Audit Finding No. 1 & 2 | 70.0 |
| | | | | | ACC DEPR-POWER GENERATION EQP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1995 | USD | | 223.00- | | | | 02002282 | COA-SANLANDO Audit Finding No. 1 & 2 | 71.0 |
| | | | | | ACC DEPR-POWER OPERATED EQUIP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6605 | USD | 223.00 | | | | | 02002282 | COA-SANLANDO Audit Finding No. 1 & 2 | 72.0 |
| | | | | | DEPREC-POWER OPERATED EQUIP | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2140 | USD | | 2,430.00- | | | | 00090243 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | | | | | | | | | |
|-------------------------------|-------|--------------------|--|--------|--------------------------------|--|-----------|-----------|-------|----------------|--------|-----------------|---|------|--|--|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | | | |
| | | | | | ACC DEPR-PUMP EQP PUMP PLT | | | | | | | | Audit Finding No. 1 & 2 | 73.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6745 | USD | 2,430.00 | | | | | 00090243 | COA-SANLANDO Audit Finding No. 1 & 2 | 74.0 | | |
| | | | | | DEPREC-PUMP EQP PUMP PLT | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1535 | USD | 4,069.00 | | | | | 00101961 | COA-SANLANDO Audit Finding No. 1 & 2 | 75.0 | | |
| | | | | | REUSE DIST RESERVOIRS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2280 | USD | | 165.00- | | | | 00101961 | COA-SANLANDO Audit Finding No. 1 & 2 | 76.0 | | |
| | | | | | ACC DEPR-REUSE DIST RESERVOIRS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6885 | USD | | 3,904.00- | | | | 00101961 | COA-SANLANDO Audit Finding No. 1 & 2 | 77.0 | | |
| | | | | | DEPREC-REUSE DIST RESERVOIRS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1530 | USD | | 4,159.00- | | | | 00101960 | COA-SANLANDO Audit Finding No. 1 & 2 | 78.0 | | |
| | | | | | REUSE MTR/INSTALLATIONS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6880 | USD | 3,680.00 | | | | | 00101960 | COA-SANLANDO Audit Finding No. 1 & 2 | 79.0 | | |
| | | | | | DEPREC-REUSE MTR/INSTALLATIONS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2275 | USD | 479.00 | | | | | 00101960 | COA-SANLANDO Audit Finding No. 1 & 2 | 80.0 | | |
| | | | | | ACC DEPR-REUSE MTR/INSTALLS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1525 | USD | 90.00 | | | | | 00161187 | COA-SANLANDO Audit Finding No. 1 & 2 | 81.0 | | |
| | | | | | REUSE SERVICES | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2270 | USD | 9.00 | | | | | 00161187 | COA-SANLANDO Audit Finding No. 1 & 2 | 82.0 | | |
| | | | | | ACC DEPR-REUSE SERVICES | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6875 | USD | | 99.00- | | | | 00161187 | COA-SANLANDO Audit Finding No. 1 & 2 | 83.0 | | |
| | | | | | DEPREC-REUSE SERVICES | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2285 | USD | | 2,973.00- | | | | 00101962 | COA-SANLANDO Audit Finding No. 1 & 2 | 84.0 | | |
| | | | | | ACC DEPR-REUSE TRANS/DIST SYS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6890 | USD | 2,973.00 | | | | | 00101962 | COA-SANLANDO Audit Finding No. 1 & 2 | 85.0 | | |
| | | | | | DEPREC-REUSE TRANSM / DIST SYS | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1925 | USD | 56.00 | | | | | 00108278 | COA-SANLANDO Audit Finding No. 1 & 2 | 86.0 | | |
| | | | | | ACC DEPR-SERVICE LINES | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6535 | USD | | 56.00- | | | | 00108278 | COA-SANLANDO Audit Finding No. 1 & 2 | 87.0 | | |
| | | | | | DEPREC-SERVICE LINES | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.4265 | USD | 38.00 | | | | | 00161206 | COA-SANLANDO Audit Finding No. 1 & 2 | 88.0 | | |
| | | | | | ACC AMORT SEWER-TAP | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7430 | USD | | 38.00- | | | | 00161206 | COA-SANLANDO Audit Finding No. 1 & 2 | 89.0 | | |
| | | | | | AMORT-SEWER-TAP | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1345 | USD | 12,333.00 | | | | | 00101955 | COA-SANLANDO Audit Finding No. 1 & 2 | 90.0 | | |
| | | | | | SEWER FORCE MAIN | | | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2105 | USD | | 7,548.00- | | | | 00101955 | COA-SANLANDO | | | |

| Batch Ty/Number | G | 217426 | Post Out of Balance | N | Multi-Currency Conversion | Y | | | | | | | | |
|-----------------|--------|----------|-------------------------|-----|---------------------------|-------------------------------|---------|------------|-------------|-------|------------|-----|--------------|---|
| Batch Date | | 9/8/2015 | InterCo Settlement Mthd | 2 | Multi-Currency InterCo JE | N | | | | | | | | |
| Document Ty | Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | Debit | Credit | Units | Sub-ledger | T y | Asset Number | Explanation Remark |
| | | | | | | ACC DEPR-SEWER FORCE MAIN | | | | | | | | Audit Finding No. 1 & 2 91.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6710 | USD | | 4,785.00- | | | | 00101955 | COA-SANLANDO Audit Finding No. 1 & 2 92.0 |
| | | | | | | DEPREC-SEWER FORCE MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.4100 | USD | | 9,022.00- | | | | 00101943 | COA-SANLANDO Audit Finding No. 1 & 2 93.0 |
| | | | | | | ACC AMORT SEWER FORCE MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7275 | USD | 9,022.00 | | | | | 00101943 | COA-SANLANDO Audit Finding No. 1 & 2 94.0 |
| | | | | | | AMORT-SEWER FORCE MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1350 | USD | | 27,086.00- | | | | 00101957 | COA-SANLANDO Audit Finding No. 1 & 2 95.0 |
| | | | | | | SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2110 | USD | 780.00 | | | | | 00101957 | COA-SANLANDO Audit Finding No. 1 & 2 96.0 |
| | | | | | | ACC DEPR-SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6715 | USD | 26,306.00 | | | | | 00101957 | COA-SANLANDO Audit Finding No. 1 & 2 97.0 |
| | | | | | | DEPREC-SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1350 | USD | 570.00 | | | | | 00101957 | COA-SANLANDO Audit Finding No. 1 & 2 98.0 |
| | | | | | | SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2110 | USD | 45.00 | | | | | 00101957 | COA-SANLANDO Audit Finding No. 1 & 2 99.0 |
| | | | | | | ACC DEPR-SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6715 | USD | | 615.00- | | | | 00101957 | COA-SANLANDO Audit Finding No. 1 & 2 100.0 |
| | | | | | | DEPREC-SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.4105 | USD | 193,128.00 | | | | | 00161201 | COA-SANLANDO Audit Finding No. 1 & 2 101.0 |
| | | | | | | ACC AMORT SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7280 | USD | | 193,128.00- | | | | 00161201 | COA-SANLANDO Audit Finding No. 1 & 2 102.0 |
| | | | | | | AMORT-SEWER GRAVITY MAIN | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6995 | USD | 10.00 | | | | | 00108255 | COA-SANLANDO Audit Finding No. 1 & 2 103.0 |
| | | | | | | AMORT-STRCT&IMPRV SRC SUPPLY | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.3810 | USD | | 10.00- | | | | 00108255 | COA-SANLANDO Audit Finding No. 1 & 2 104.0 |
| | | | | | | ACC AMORT STRUCT & IMPRV SRC | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7000 | USD | 49.00 | | | | | 00108257 | COA-SANLANDO Audit Finding No. 1 & 2 105.0 |
| | | | | | | AMORT-STRCT&IMPRV WTP | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.3815 | USD | | 49.00- | | | | 00108257 | COA-SANLANDO Audit Finding No. 1 & 2 106.0 |
| | | | | | | ACC AMORT STRUCT & IMPRV WTP | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1315 | USD | | 10,994.00- | | | | 00101954 | COA-SANLANDO Audit Finding No. 1 & 2 107.0 |
| | | | | | | STRUCT/IMPRV GEN PLT | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2075 | USD | 1,620.00 | | | | | 00101954 | COA-SANLANDO Audit Finding No. 1 & 2 108.0 |
| | | | | | | ACC DEPR-STRUCT/IMPRV GEN PLT | | | | | | | | |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6680 | USD | 9,374.00 | | | | | 00101954 | COA-SANLANDO |

Utilities Inc
General Ledger Post

| Batch Ty/Number | G | 217426 | Post Out of Balance | N | Multi-Currency Conversion | Y | | | Units | Sub- | T | Asset | Explanation | |
|-----------------|--------|----------|-------------------------|----------------|--------------------------------|-----|-----------|------------|-------|--------|---|----------|-------------------------|-------|
| Batch Date | | 9/8/2015 | InterCo Settlement Mthd | 2 | Multi-Currency InterCo JE | N | Debit | Credit | | ledger | y | Number | Remark | |
| Document | G/L | R | Co | Account Number | Cur | | | | | | | | | |
| Ty | Number | Co | Date | V | Description | Cod | | | | | | | | |
| | | | | | DEPREC-STRUCT/IMPRV GEN PLT | | | | | | | | Audit Finding No. 1 & 2 | 109.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.1295 | USD | | 6,303.00- | | | | 00101953 | COA-SANLANDO | |
| | | | | | STRUCT/IMPRV PUMP PLT LS | | | | | | | | Audit Finding No. 1 & 2 | 110.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255101.6660 | USD | 4,604.00 | | | | | 00101953 | COA-SANLANDO | |
| | | | | | DEPREC-STRUCT/IMPRV PUMP | | | | | | | | Audit Finding No. 1 & 2 | 111.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.2055 | USD | 1,699.00 | | | | | 00101953 | COA-SANLANDO | |
| | | | | | ACC DEPR-STRUCT/IMPRV PUMP PLT | | | | | | | | Audit Finding No. 1 & 2 | 112.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255101.7225 | USD | 44,119.00 | | | | | 00161198 | COA-SANLANDO | |
| | | | | | AMORT-STRUCT/IMPRV PUMP PLT LS | | | | | | | | Audit Finding No. 1 & 2 | 113.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.4050 | USD | | 44,119.00- | | | | 00161198 | COA-SANLANDO | |
| | | | | | ACC AMORTSTRUCT/IMPRV PUMP PLT | | | | | | | | Audit Finding No. 1 & 2 | 114.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.1300 | USD | 10,994.00 | | | | | 00090399 | COA-SANLANDO | |
| | | | | | STRUCT/IMPRV TREAT PLT | | | | | | | | Audit Finding No. 1 & 2 | 115.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.2060 | USD | | 163.00- | | | | 00090399 | COA-SANLANDO | |
| | | | | | ACC DEPR-STRUCT/IMPRV TREAT PL | | | | | | | | Audit Finding No. 1 & 2 | 116.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255101.6665 | USD | | 10,831.00- | | | | 00090399 | COA-SANLANDO | |
| | | | | | DEPREC-STRUCT/IMPRV TREAT PLT | | | | | | | | Audit Finding No. 1 & 2 | 117.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.4280 | USD | | 2,783.00- | | | | 00161208 | COA-SANLANDO | |
| | | | | | ACC AMORT SWR PLT MOD FEE-NC | | | | | | | | Audit Finding No. 1 & 2 | 118.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255101.7445 | USD | 2,783.00 | | | | | 00161208 | COA-SANLANDO | |
| | | | | | AMORT-SWR PLT MOD FEE | | | | | | | | Audit Finding No. 1 & 2 | 119.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.4275 | USD | | 16.00- | | | | 02007000 | COA-SANLANDO | |
| | | | | | ACC AMORT SWR RES CAP FEE-NC | | | | | | | | Audit Finding No. 1 & 2 | 120.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255101.7440 | USD | 16.00 | | | | | 02007000 | COA-SANLANDO | |
| | | | | | AMORT-SWR RES CAP FEE | | | | | | | | Audit Finding No. 1 & 2 | 121.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.2230 | USD | | 39,501.00- | | | | 00101966 | COA-SANLANDO | |
| | | | | | ACC DEPR-TOOL SHOP & MISC EQPT | | | | | | | | Audit Finding No. 1 & 2 | 122.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255101.6835 | USD | 39,501.00 | | | | | 00101966 | COA-SANLANDO | |
| | | | | | DEPREC-TOOL SHOP & MISC EQPT | | | | | | | | Audit Finding No. 1 & 2 | 123.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.1920 | USD | 1,720.00 | | | | | 00108277 | COA-SANLANDO | |
| | | | | | ACC DEPR-TRANS & DISTR MAINS | | | | | | | | Audit Finding No. 1 & 2 | 124.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255100.6530 | USD | | 1,720.00- | | | | 00108277 | COA-SANLANDO | |
| | | | | | DEPREC-TRANS & DISTR MAINS | | | | | | | | Audit Finding No. 1 & 2 | 125.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.3340 | USD | | 10,000.00- | | | | 00161071 | COA-SANLANDO | |
| | | | | | CIAC-TRANS & DISTR MAINS | | | | | | | | Audit Finding No. 1 & 2 | 126.0 |
| JE | 305787 | 00255 | 8/31/2015 | 00255 | 255.3885 | USD | | 410.00- | | | | 00161071 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|-------|--------------------------------|--|-----------|-------------|--------|-------|----------------|--------|-----------------|-------------------------|-------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | | |
| | | | | | ACC AMORT TRANS & DISTR MAINS | | | | | | | | | Audit Finding No. 1 & 2 | 127.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7070 | USD | 10,410.00 | | | | | | 00161071 | COA-SANLANDO | 128.0 |
| | | | | | AMORT-TRANS & DISTR MAINS | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6765 | USD | 14,485.00 | | | | | | 00101963 | COA-SANLANDO | 129.0 |
| | | | | | DEPREC-TREAT/DISP EQ TRT PLT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2160 | USD | | 5,769.00- | | | | | 00101963 | COA-SANLANDO | 130.0 |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1400 | USD | | 8,716.00- | | | | | 00101963 | COA-SANLANDO | 131.0 |
| | | | | | TREAT/DISP EQUIP TRT PLT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.4155 | USD | | 75,483.00- | | | | | 00101942 | COA-SANLANDO | 132.0 |
| | | | | | ACC AMORT TREAT/DISP EQUIP TRT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7330 | USD | 75,483.00 | | | | | | 00101942 | COA-SANLANDO | 133.0 |
| | | | | | AMORT-TREAT/DISP EQUIP TRT PLT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3980 | USD | | 32.00- | | | | | 00161077 | COA-SANLANDO | 134.0 |
| | | | | | ACC AMORT WATER-CIAC TAP | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7165 | USD | 32.00 | | | | | | 00161077 | COA-SANLANDO | 135.0 |
| | | | | | AMORT-WATER-TAP | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1910 | USD | 149.00 | | | | | | 00108275 | COA-SANLANDO | 136.0 |
| | | | | | ACC DEPR-WATER TREATMENT EQPT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6520 | USD | | 149.00- | | | | | 00108275 | COA-SANLANDO | 137.0 |
| | | | | | DEPREC-WATER TREATMENT EQPT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3875 | USD | 5,637.00 | | | | | | 00108258 | COA-SANLANDO | 138.0 |
| | | | | | ACC AMORT WATER TREATMENT EQPT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7060 | USD | | 5,637.00- | | | | | 00108258 | COA-SANLANDO | 139.0 |
| | | | | | AMORT-WATER TREATMENT EQPT | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3455 | USD | | 5,383.00- | | | | | 00161084 | COA-SANLANDO | 140.0 |
| | | | | | CIAC-WTR PLT MTR FEE | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.4005 | USD | 398.00 | | | | | | 00161084 | COA-SANLANDO | 141.0 |
| | | | | | ACC AMORT WTR PLT MTR FEE-NC | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.4005 | USD | 4,985.00 | | | | | | 00161084 | COA-SANLANDO | 142.0 |
| | | | | | ACC AMORT WTR PLT MTR FEE-NC | | | | | | | | | Audit Finding No. 1 & 2 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1275 | USD | | 45,459.00- | | | | | 01005297 | COA-SANLANDO | 143.0 |
| | | | | | LAND & LAND RIGHTS RECLAIM WTP | | | | | | | | | Audit Finding No. 3 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1810 | USD | 45,459.00 | | | | | | 01009208 | COA-SANLANDO | 144.0 |
| | | | | | PLT HELD FUTURE USE-SWR | | | | | | | | | Audit Finding No. 3 | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1400 | USD | | 263,592.00- | | | | | 00101963 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | | | | | | | | | |
|-------------------------------|-------|--------------------|--|--------|---------------------------------|--|------------|------------|-------|----------------|--------|-----------------|-------------------------------------|-------|--|--|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | | | |
| | | | | | TREAT/DISP EQUIP TRT PLT | | | | | | | | Audit Finding No. 3 | 145.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255 2160 | USD | 263,592.00 | | | | | 00101963 | COA-SANLANDO Audit Finding No. 3 | 146.0 | | |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 3 | 147.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2160 | USD | 36,610.00 | | | | | 00101963 | COA-SANLANDO Audit Finding No. 3 | 148.0 | | |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 3 | 149.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6765 | USD | | 36,610.00- | | | | 00101963 | COA-SANLANDO Audit Finding No. 3 | 150.0 | | |
| | | | | | DEPREC-TREAT/DISP EQ TRT PLT | | | | | | | | Audit Finding No. 3 | 151.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255 1365 | USD | | 3,446.00- | | | | 00040441 | COA-SANLANDO Audit Finding No. 3 | 152.0 | | |
| | | | | | FLOW MEASURE DEVICES | | | | | | | | Audit Finding No. 3 | 153.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255 2125 | USD | 3,155.62 | | | | | 00040441 | COA-SANLANDO Audit Finding No. 3 | 154.0 | | |
| | | | | | ACC DEPR-FLOW MEASURE DEVICES | | | | | | | | Audit Finding No. 3 | 155.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6730 | USD | 290.38 | | | | | 00040441 | COA-SANLANDO Audit Finding No. 3 | 156.0 | | |
| | | | | | DEPREC-FLOW MEASURE DEVICES | | | | | | | | Audit Finding No. 3 | 157.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1095 | USD | 19,550.00 | | | | | 00040109 | COA-SANLANDO Audit Finding No. 3 | 158.0 | | |
| | | | | | POWER GENERATION EQUIP | | | | | | | | Audit Finding No. 3 | 159.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255 1330 | USD | 19,550.00 | | | | | 00040122 | COA-SANLANDO Audit Finding No. 3 | 160.0 | | |
| | | | | | POWER GEN EQUIP TREAT PLT | | | | | | | | Audit Finding No. 3 | 161.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1400 | USD | | 39,100.00- | | | | 00101963 | COA-SANLANDO Audit Finding No. 3 | 162.0 | | |
| | | | | | TREAT/DISP EQUIP TRT PLT | | | | | | | | Audit Finding No. 3 | 163.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255 1890 | USD | | 2,443.67- | | | | 00040109 | COA-SANLANDO Audit Finding No. 3 | 164.0 | | |
| | | | | | ACC DEPR-POWER GENERATION EQUIP | | | | | | | | Audit Finding No. 3 | 165.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6500 | USD | 2,443.67 | | | | | 00040109 | COA-SANLANDO Audit Finding No. 3 | 166.0 | | |
| | | | | | DEPREC-POWER GEN EQP | | | | | | | | Audit Finding No. 3 | 167.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2090 | USD | | 2,443.67- | | | | 00040122 | COA-SANLANDO Audit Finding No. 3 | 168.0 | | |
| | | | | | ACC DEPR-PWR GEN EQP TRT PLT | | | | | | | | Audit Finding No. 3 | 169.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6695 | USD | 2,443.67 | | | | | 00040122 | COA-SANLANDO Audit Finding No. 3 | 170.0 | | |
| | | | | | DEPREC-POWER GEN EQUIP TREAT | | | | | | | | Audit Finding No. 3 | 171.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2160 | USD | 5,430.00 | | | | | 00101963 | COA-SANLANDO Audit Finding No. 3 | 172.0 | | |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 3 | 173.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6765 | USD | | 5,430.00- | | | | 00101963 | COA-SANLANDO Audit Finding No. 3 | 174.0 | | |
| | | | | | DEPREC-TREAT/DISP EQ TRT PLT | | | | | | | | Audit Finding No. 3 | 175.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1055 | USD | | 4,435.00- | | | | 00108272 | COA-SANLANDO Audit Finding No. 4 | 176.0 | | |
| | | | | | STRUCT & IMPRV WTR TRT PLT | | | | | | | | Audit Finding No. 4 | 177.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255 1850 | USD | 4,550.00 | | | | | 00108272 | COA-SANLANDO Audit Finding No. 4 | 178.0 | | |
| | | | | | ACC DEPR-STRUCT&IMPRV WTP | | | | | | | | Audit Finding No. 4 | 179.0 | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6460 | USD | | 115.00- | | | | 00108272 | COA-SANLANDO | 180.0 | | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|--------|--|------------|------------|-------------|-------|----------------|--------|-----------------|-------------------------------------|-------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | |
| | | | | | DEPREC-STRUCT & IMPRV WTP | | | | | | | | Audit Finding No. 4 | 163.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1115 | USD | | 6,675.00- | | | | 00108275 | COA-SANLANDO Audit Finding No. 4 | 164.0 |
| | | | | | WATER TREATMENT EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1910 | USD | 6,928.33 | | | | | 00108275 | COA-SANLANDO Audit Finding No. 4 | 165.0 |
| | | | | | ACC DEPR-WATER TREATMENT EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6520 | USD | | 253.33- | | | | 00108275 | COA-SANLANDO Audit Finding No. 4 | 166.0 |
| | | | | | DEPREC-WATER TREATMENT EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1190 | USD | | 589.00- | | | | 00108285 | COA-SANLANDO Audit Finding No. 4 | 167.0 |
| | | | | | TOOL SHOP & MISC EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1985 | USD | 619.00 | | | | | 00108285 | COA-SANLANDO Audit Finding No. 4 | 168.0 |
| | | | | | ACC DEPR-TOOL SHOP & MISC EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6595 | USD | | 30.00- | | | | 00108285 | COA-SANLANDO Audit Finding No. 4 | 169.0 |
| | | | | | DEPREC-TOOL SHOP & MISC EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1205 | USD | | 5,399.00- | | | | 00108286 | COA-SANLANDO Audit Finding No. 4 | 170.0 |
| | | | | | COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2000 | USD | 5,849.00 | | | | | 00108286 | COA-SANLANDO Audit Finding No. 4 | 171.0 |
| | | | | | ACC DEPR-COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6610 | USD | | 450.00- | | | | 00108286 | COA-SANLANDO Audit Finding No. 4 | 172.0 |
| | | | | | DEPREC-COMMUNICATION EQPT | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 | USD | | 182,478.00- | | | | 00108279 | COA-SANLANDO Audit Finding No. 5 | 173.0 |
| | | | | | METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 | USD | 209,508.33 | | | | | 00108279 | COA-SANLANDO Audit Finding No. 5 | 174.0 |
| | | | | | ACC DEPR-METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6540 | USD | | 27,030.33- | | | | 00108279 | COA-SANLANDO Audit Finding No. 5 | 175.0 |
| | | | | | DEPREC-METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1130 | USD | | 32,011.00- | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 176.0 |
| | | | | | SERVICE LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1130 | USD | | 25,497.00- | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 177.0 |
| | | | | | SERVICE LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1130 | USD | | 25,378.00- | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 178.0 |
| | | | | | SERVICE LINES | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 | USD | 32,011.00 | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 179.0 |
| | | | | | METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 | USD | 25,497.00 | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 180.0 |
| | | | | | METERS | | | | | | | | | |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 | USD | 25,378.00 | | | | | 00108279 | COA-SANLANDO | |

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|-------|-------------------------------------|--|-----------|------------|--------|-------|----------------|--------|-----------------|-------------------------------------|-------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | | |
| | | | | | METERS | | | | | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 181.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1925 ACC DEPR-SERVICE LINES | USD | 3,334.33 | | | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 182.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1925 ACC DEPR-SERVICE LINES | USD | 2,017.67 | | | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 183.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1925 ACC DEPR-SERVICE LINES | USD | 845.33 | | | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 184.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6535 DEPREC-SERVICE LINES | USD | | 6,197.33- | | | | | 00108278 | COA-SANLANDO Audit Finding No. 6 | 185.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | | 6,668.95- | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 186.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | | 4,037.03- | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 187.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | | 3,383.73- | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 188.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255100.6540 DEPREC-METERS | USD | 14,089.71 | | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 189.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 METERS | USD | | 24,008.00- | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 190.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 METERS | USD | | 19,123.00- | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 191.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1135 METERS | USD | | 19,034.00- | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 192.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | 24,008.00 | | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 193.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | 19,123.00 | | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 194.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1930 ACC DEPR-METERS | USD | 19,034.00 | | | | | | 00108279 | COA-SANLANDO Audit Finding No. 6 | 195.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1353 MANHOLES | USD | | 707.00- | | | | | 00101958 | COA-SANLANDO Audit Finding No.7 | 196.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2113 ACC DEPR-MANHOLES | USD | 707.00 | | | | | | 00101958 | COA-SANLANDO Audit Finding No.7 | 197.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2113 ACC DEPR-MANHOLES | USD | 65.67 | | | | | | 00101958 | COA-SANLANDO Audit Finding No.7 | 198.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6717 | USD | | 65.67- | | | | | 00101958 | COA-SANLANDO | |

Batch Ty/Number G 217426 Post Out of Balance N Multi-Currency Conversion Y
Batch Date 9/8/2015 InterCo Settlement Mthd 2 Multi-Currency InterCo JE N

| Document Ty | Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | Debit | Credit | Units | Sub-ledger | T y | Asset Number | Explanation Remark | | |
|--------------------------------|--------|-------|-----------|-----|-------|----------------------------|---------|-----------|------------|-------|------------|-----|--------------|--------------------|--------------------|-------|
| DEPREC-MANHOLES | | | | | | | | | | | | | | | Audit Finding No 7 | 199.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1530 | USD | | 956.00- | | | | 00101960 | COA-SANLANDO | | |
| REUSE MTR/INSTALLATIONS | | | | | | | | | | | | | | | Audit Finding No 7 | 200.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2275 | USD | 956.00 | | | | | 00101960 | COA-SANLANDO | | |
| ACC DEPR-REUSE MTR/INSTALLS | | | | | | | | | | | | | | | Audit Finding No 7 | 201.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2275 | USD | 199.00 | | | | | 00101960 | COA-SANLANDO | | |
| ACC DEPR-REUSE MTR/INSTALLS | | | | | | | | | | | | | | | Audit Finding No 7 | 202.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6880 | USD | | 199.00- | | | | 00101960 | COA-SANLANDO | | |
| DEPREC-REUSE MTR/INSTALLATIONS | | | | | | | | | | | | | | | Audit Finding No 7 | 203.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1380 | USD | | 6,518.00- | | | | 00090243 | COA-SANLANDO | | |
| PUMPING EQUIPMENT PUMP PLT | | | | | | | | | | | | | | | Audit Finding No 7 | 204.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2140 | USD | 6,518.00 | | | | | 00090243 | COA-SANLANDO | | |
| ACC DEPR-PUMP EQP PUMP PLT | | | | | | | | | | | | | | | Audit Finding No 7 | 205.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2140 | USD | 1,508.33 | | | | | 00090243 | COA-SANLANDO | | |
| ACC DEPR-PUMP EQP PUMP PLT | | | | | | | | | | | | | | | Audit Finding No 7 | 206.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6745 | USD | | 1,508.33- | | | | 00090243 | COA-SANLANDO | | |
| DEPREC-PUMP EQP PUMP PLT | | | | | | | | | | | | | | | Audit Finding No 7 | 207.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1385 | USD | | 14,602.00- | | | | 00098386 | COA-SANLANDO | | |
| PUMPING EQUIPMENT RECLAIM WTP | | | | | | | | | | | | | | | Audit Finding No 7 | 208.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2145 | USD | 14,602.00 | | | | | 00098386 | COA-SANLANDO | | |
| ACC DEPR-PUMP EQP RCLM WTP | | | | | | | | | | | | | | | Audit Finding No 7 | 209.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2145 | USD | 1,080.00 | | | | | 00098386 | COA-SANLANDO | | |
| ACC DEPR-PUMP EQP RCLM WTP | | | | | | | | | | | | | | | Audit Finding No 7 | 210.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6750 | USD | | 1,080.00- | | | | 00098386 | COA-SANLANDO | | |
| DEPREC-PUMP EQP RCLM WTP | | | | | | | | | | | | | | | Audit Finding No 7 | 211.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1475 | USD | | 305.00- | | | | 00098163 | COA-SANLANDO | | |
| LABORATORY EQPT | | | | | | | | | | | | | | | Audit Finding No 7 | 212.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2235 | USD | 305.00 | | | | | 00098163 | COA-SANLANDO | | |
| ACC DEPR-LABORATORY EQPT | | | | | | | | | | | | | | | Audit Finding No 7 | 213.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2235 | USD | 84.33 | | | | | 00098163 | COA-SANLANDO | | |
| ACC DEPR-LABORATORY EQPT | | | | | | | | | | | | | | | Audit Finding No 7 | 214.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6840 | USD | | 84.33- | | | | 00098163 | COA-SANLANDO | | |
| DEPREC-LABORATORY EQPT | | | | | | | | | | | | | | | Audit Finding No 7 | 215.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1380 | USD | | 59,314.00- | | | | 00090243 | COA-SANLANDO | | |
| PUMPING EQUIPMENT PUMP PLT | | | | | | | | | | | | | | | Audit Finding No 8 | 216.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2140 | USD | 59,314.00 | | | | | 00090243 | COA-SANLANDO | | |

Utilities Inc
General Ledger Post

| Batch Ty/Number Batch Date | G | 217426 9/8/2015 | Post Out of Balance InterCo Settlement Mthd | N 2 | Multi-Currency Conversion Multi-Currency InterCo JE | Y N | Debit | Credit | Units | Sub- ledger | T y | Asset Number | Explanation Remark | |
|-------------------------------|-------|--------------------|--|--------|--|------------|--------------|---------------|-------|----------------|--------|-----------------|--------------------------------------|-------|
| Document Ty Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | | | | | | | | |
| | | | | | ACC DEPR-PUMP EQP PUMP PLT | | | | | | | | Audit Finding No. 8 | 217.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2140 | USD | 9,926.67 | | | | | 00090243 | COA-SANLANDO Audit Finding No. 8 | 218.0 |
| | | | | | ACC DEPR-PUMP EQP PUMP PLT | | | | | | | | Audit Finding No. 8 | 219.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6745 | USD | | 9,926.67- | | | | 00090243 | COA-SANLANDO Audit Finding No. 8 | 219.0 |
| | | | | | DEPREC-PUMP EQP PUMP PLT | | | | | | | | Audit Finding No. 9 | 220.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1400 | USD | | 11,145.00- | | | | 00101963 | COA-SANLANDO Audit Finding No. 9 | 220.0 |
| | | | | | TREAT/DISP EQUIP TRT PLT | | | | | | | | Audit Finding No. 9 | 221.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2160 | USD | 11,145.00 | | | | | 00101963 | COA-SANLANDO Audit Finding No. 9 | 221.0 |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 9 | 222.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2160 | USD | 1,960.67 | | | | | 00101963 | COA-SANLANDO Audit Finding No. 9 | 222.0 |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 9 | 223.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6765 | USD | | 1,960.67- | | | | 00101963 | COA-SANLANDO Audit Finding No. 9 | 223.0 |
| | | | | | DEPREC-TREAT/DISP EQ TRT PLT | | | | | | | | Audit Finding No. 10 | 224.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.1400 | USD | | 18,960.00- | | | | 00101963 | COA-SANLANDO Audit Finding No. 10 | 224.0 |
| | | | | | TREAT/DISP EQUIP TRT PLT | | | | | | | | Audit Finding No. 10 | 225.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00246 | 246.1400 | USD | 18,960.00 | | | | | 00100727 | COA-SANLANDO Audit Finding No. 10 | 225.0 |
| | | | | | TREAT/DISP EQUIP TRT PLT | | | | | | | | Audit Finding No. 10 | 226.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.2160 | USD | 5,092.33 | | | | | 00101963 | COA-SANLANDO Audit Finding No. 10 | 226.0 |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 10 | 227.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6765 | USD | | 5,092.33- | | | | 00101963 | COA-SANLANDO Audit Finding No. 10 | 227.0 |
| | | | | | DEPREC-TREAT/DISP EQ TRT PLT | | | | | | | | Audit Finding No. 10 | 228.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00246 | 246.2160 | USD | | 5,092.33- | | | | 00100727 | COA-SANLANDO Audit Finding No. 10 | 228.0 |
| | | | | | ACC DEPR-TREAT/DISP EQP TRT PL | | | | | | | | Audit Finding No. 10 | 229.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00246 | 246100.6765 | USD | 5,092.33 | | | | | 00100727 | COA-SANLANDO Audit Finding No. 10 | 229.0 |
| | | | | | DEPREC-TREAT/DISP EQ TRT PLT | | | | | | | | Audit Finding No. 11 | 230.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6325 | USD | 2,773.00 | | | | | | COA-SANLANDO Audit Finding No. 11 | 230.0 |
| | | | | | SEWER-MAINT REPAIRS | | | | | | | | Audit Finding No. 11 | 231.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3555 | USD | | 2,773.00- | | | | 00101945 | COA-SANLANDO Audit Finding No. 11 | 231.0 |
| | | | | | CIAC-SEWER GRAVITY MAIN | | | | | | | | Audit Finding No. 11 | 232.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.4105 | USD | 195.33 | | | | | 00101945 | COA-SANLANDO Audit Finding No. 11 | 232.0 |
| | | | | | ACC AMORT SEWER GRAVITY MAIN | | | | | | | | Audit Finding No. 11 | 233.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7280 | USD | | 195.33- | | | | 00101945 | COA-SANLANDO Audit Finding No. 11 | 233.0 |
| | | | | | AMORT-SEWER GRAVITY MAIN | | | | | | | | Audit Finding No. 12 | 234.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3435 | USD | 1,468,000.00 | | | | | 02005154 | COA-SANLANDO Audit Finding No. 12 | 234.0 |
| | | | | | CIAC-WATER-TAP | | | | | | | | Audit Finding No. 12 | 234.0 |
| JE 305787 | 00255 | 8/31/2015 | | 00255 | 255.3765 | USD | | 1,468,000.00- | | | | 01009208 | COA-SANLANDO | 234.0 |

Batch Ty/Number G 217426 Post Out of Balance N
Batch Date 9/8/2015 InterCo Settlement Mthd 2 Multi-Currency Conversion Y
Multi-Currency InterCo JE N

| Document Ty | Number | Co | G/L Date | R V | Co | Account Number Description | Cur Cod | Debit | Credit | Units | Sub-ledger | T y | Asset Number | Explanation Remark | |
|-------------|--------|-------|-----------|-----|-------|---------------------------------|---------|--------------|---------------|-------|------------|-----|--------------|------------------------------|--------|
| | | | | | | CIAC-REUSE TRANSMISSION & DIST | | | | | | | | Audit Finding No. 12 | 235.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.3980 | USD | | 21,598.33- | | | | 02005154 | COA-SANLANDO | |
| | | | | | | ACC AMORT WATER-CIAC TAP | | | | | | | | Audit Finding No. 12 | 236.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7165 | USD | 21,598.33 | | | | | 02005154 | COA-SANLANDO | |
| | | | | | | AMORT-WATER-TAP | | | | | | | | Audit Finding No. 12 | 237.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.4325 | USD | 12,701.67 | | | | | 01009208 | COA-SANLANDO | |
| | | | | | | ACC AMORT-REUSE TRANS DIST SYS | | | | | | | | Audit Finding No. 12 | 238.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255102.7485 | USD | | 12,701.67- | | | | 01009208 | COA-SANLANDO | |
| | | | | | | AMORT-REUSE TRANSMISSION & DIST | | | | | | | | Audit Finding No. 12 | 239.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.1540 | USD | | 37,293.00- | | | | 00101962 | COA-SANLANDO | |
| | | | | | | REUSE TRANSMISSION & DIST SYS | | | | | | | | Audit Finding No. 12 | 240.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7750 | USD | 37,293.00 | | | | | | COA-SANLANDO | |
| | | | | | | INTEREST DURING CONSTRUCTION | | | | | | | | Audit Finding No. 12 | 241.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2285 | USD | 513.67 | | | | | 00101962 | COA-SANLANDO | |
| | | | | | | ACC DEPR-REUSE TRANS/DIST SYS | | | | | | | | Audit Finding No. 12 | 242.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.6890 | USD | | 513.67- | | | | 00101962 | COA-SANLANDO | |
| | | | | | | DEPREC-REUSE TRANSM / DIST SYS | | | | | | | | Audit Finding No. 12 | 243.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.3895 | USD | | 21,900.77- | | | | 00108262 | COA-SANLANDO | |
| | | | | | | ACC AMORT METERS | | | | | | | | Audit Finding No. 13 | 244.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255100.7080 | USD | 21,900.77 | | | | | 00108262 | COA-SANLANDO | |
| | | | | | | AMORT-METERS | | | | | | | | Audit Finding No. 13 | 245.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.4280 | USD | | 4,219.35- | | | | 00161207 | COA-SANLANDO | |
| | | | | | | ACC AMORT SWR PLT MOD FEE-NC | | | | | | | | Audit Finding No. 13 | 246.0 |
| JE | 305787 | 00255 | 8/31/2015 | | 00255 | 255101.7445 | USD | 4,219.35 | | | | | 00161207 | COA-SANLANDO | |
| | | | | | | AMORT-SWR PLT MOD FEE | | | | | | | | Audit Finding No. 13 | 247.0 |
| AE | 305787 | 00255 | 8/31/2015 | | 00246 | 246.2710 | USD | | 18,960.00- | | 00000255 | A | | Post Due To Account 305787 | |
| | | | | | | A/R ASSOC COS | | | | | | | | | AE 1.0 |
| AE | 305787 | 00255 | 8/31/2015 | | 00255 | 255.2710 | USD | 18,960.00 | | | 00000246 | A | | Post Due From Account 305787 | |
| | | | | | | A/R ASSOC COS | | | | | | | | | AE 2.0 |
| | | | | | | Ledger Type Totals | AA | 3,643,889.49 | 3,643,889.49- | | | | | | |