

070693-WS

EXHIBIT "D"

Annual Report Reconciliation

CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR X \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
RCA \_\_\_\_\_  
SCR \_\_\_\_\_  
SGA \_\_\_\_\_  
SEC \_\_\_\_\_  
OTH \_\_\_\_\_

---

Lake Utility Services, Inc.

Docket No.: 070693-WS

\* CD forwarded to ECR.

DOCUMENT NUMBER-DATE

01273 FEB 18 88

FPSC-COMMISSION CLERK

LAKE UTILITIES SERVICES, INC.  
 DOCKET NO. 070693 WS  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
 06/30/07 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount from TB
MFR A-5 account numbers presented as:					
301.1	Organization	27,208	3011001	ORGANIZATION	27,208
					<u>27,208</u>
302.1	Franchises	22,331	3021002	FRANCHISES	22,331
					<u>22,331</u>
303.2	Land & Land Rights	(327,094)	3033020	LAND & LAND RIGHTS (PUMP PLT)	(327,094)
					<u>(327,094)</u>
304.2	Structures & Improvements	98,657	3042011	STRUCT & IMPRV (SOURCE SUP)	1,532
			3043021	STRUCT & IMPRV (PUMP PLT)	97,125
					<u>98,657</u>
307.2	Wells & Sources	2,298,709	3072014	WELLS & SPRINGS	2,298,709
					<u>2,298,709</u>
311.2	Pumps & Equipment	476,914	3113025	ELECTRIC PUMP EQUIP	497,095
			3113026	ELECTRIC PUMP EQUIP SM-SC ONLY	(20,181)
					<u>476,914</u>
303.3	Land & Land Rights- WTP	420,635	3034030	L. & L. RIGHTS (WATER TREAT)	420,635
					<u>420,635</u>
304.3	Structures & Improvements- WTP	2,830,148	3044031	STRUCT & IMPRV (WATER T P)	2,830,148
					<u>2,830,148</u>
320.3	Water Treatment Equipment	294,259	3204032	WATER TREATMENT EQUIP	294,259
					<u>294,259</u>
330.4	Distribution Reservoirs and Standpipes	2,977,697	3305042	DIST RESV & STANDPIPES	2,977,697
					<u>2,977,697</u>
331.4	Transmission and Distribution Mains	13,395,492	3315043	TRANS & DIST MAINS	13,395,492
					<u>13,395,492</u>
333.4	Services	1,750,583	3335045	SERVICE LINES	1,750,583
					<u>1,750,583</u>
334.4	Meters & Meter Installations	376,320	3345046	METERS	327,057
			3345047	METER INSTALLATIONS	49,264
					<u>376,320</u>
335.4	Hydrants	715,513	3355048	HYDRANTS	715,513
					<u>715,513</u>
303.5	Land & Land Rights- General Plant	21,405	3036010	LAND & LAND RIGHTS	21,405
					<u>21,405</u>
304.5	Structures & Improvements	22,358	3046090	OFF STRUCT & IMPRV	136,892
340.5	Office Furniture & Equipment	3,817	3011000	WATER PLANT	321
			3406091	OFF FURN & EQPT	56,422.86
			3406110	COMP SYS COST	46,375
					<u>103,119</u>
343.5	Tools Shop & Garage Equipment	82,325	3466094	TOOLS SHOP & MISC EQPT	82,325
					<u>82,325</u>
344.5	Laboratory Equipment	10,688	3446095	LABORATORY EQUIP	10,688
					<u>10,688</u>
346.5	Communication Equipment	(2,031)	3466093	TELEPHONES	5,086
			3466097	COMMUNICATION EQPT	8,068
					<u>13,154</u>
348.5	Other Lammable Plant	3,654	3486000	OTHER PLANT	3,654
					<u>3,654</u>
	<b>Total</b>	<b>5 25,499,582</b>			<b>5 25,660,163</b>

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

<u>MFR Account Number</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount from TB</u>	<u>Account Number - MFR</u>
MFR A-6 account numbers presented as:						
351.1	Organization	8,968	3511001	ORGANIZATION	<u>8,968</u> <u>8,968</u>	351.1
352.1	Franchises	-	3521020	FRANCHISES	<u>(0)</u> <u>(0)</u>	352.1
353.2	Land & Land Rights	838,852	3537002	L & L RIGHTS	<u>838,852</u> <u>838,852</u>	353.2
371.3, 354.4, 380.4	Structures & Improvements	4,095,563	3542011 3547003 3547096	LIFT STATION BLDGs & STRUCTS UNDISTR SEWER PLANT	<u>1,431,588</u> <u>2,655,462</u> <u>8,512</u> <u>4,095,563</u>	354.4
360.2 & 363.2	Collection Sewers - Force	1,025,466	3602006 3602007	SEWAGE SERVICE LINES FORCE OR VACUUM MAINS	<u>371,031</u> <u>654,435</u> <u>1,025,466</u>	363.2
361.2	Collection Sewers - Gravity	2,384,248	3612008 3612010	SEWER MAINS MANHOLES	<u>1,928,809</u> <u>455,439</u> <u>2,384,248</u>	361.2
380.4	Treatment & Disposal Equipment	528,996	3804004 3804005	SEWER LAGOONS SEWAGE TRTMT PLANT	<u>105,514</u> <u>423,482</u> <u>528,996</u>	380.4
390.7	Office Furniture & Equipment	575	3907091	OFF FURN & EQPT	<u>575</u> <u>575</u>	390.5
393.7	Tools, Shop, & Garage Equipment	5,548	3937094	TOOLS SHOP & MISC EQPT	<u>5,548</u> <u>5,548</u>	393.5
366.6	Reuse Services	132,029	3662006	REUSE SERVICES	<u>132,029</u> <u>132,029</u>	
367.6	Reuse Meters & Installations	372	3675046	REUSE MTR/INSTALLATIONS	<u>372</u> <u>372</u>	
375.6	REUSE TRANSMISSION & DIST SYS	337,997	3752008	REUSE TRANSMISSION & DIST SYS	<u>337,997</u> <u>337,997</u>	
	Total	9,358,612		Total	9,358,612	

MFR A-9 10TB

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FID  
06/30/07 BALANCES

MFR Account Numbers MFR A-9 account numbers presented as: name Inventoriable Plant	Amount	Account Number - TB	Description	Amount
301.1	15,459	1083001	Accumulated Depreciation - 3011001	(15,459)
	<u>15,459</u>			<u>(15,459)</u>
Source of Supply and Pumping Plant 304.2	7,255	1083021 1083011	Accumulated Depreciation - 3043021	(6,543) (712)
	<u>7,255</u>			<u>(7,255)</u>
307.2	324,466	1083014	Accumulated Depreciation - 3072014	(324,466)
	<u>324,466</u>			<u>(324,466)</u>
311.2	29,461	1083025 1083026	ACCUM DEPR - 3113025 ACCUM DEPR - 3113026	(35,011) 5,550
	<u>29,461</u>			<u>(29,461)</u>
Water Treatment Plant 304.2	269,954	1083031	Accumulated Depreciation - 3044031	(269,954)
	<u>269,954</u>			<u>(269,954)</u>
320.3	101,633	1083032	Accumulated Depreciation - 3804032	(101,633)
	<u>101,633</u>			<u>(101,633)</u>
Transmission & Distribution Plant 330.4	368,243	1083042	Accumulated Depreciation - 3305042	(368,243)
	<u>368,243</u>			<u>(368,243)</u>
331.4	1,578,365	1083043	Accumulated Depreciation - 3315043	(1,578,365)
	<u>1,578,365</u>			<u>(1,578,365)</u>
333.4	259,800	1083045	Accumulated Depreciation - 3335045	(259,800)
	<u>259,800</u>			<u>(259,800)</u>
334.4	114,637	1083046 1083047	Accumulated Depreciation - 3345046 Accumulated Depreciation - 3345047	(106,735) (7,902)
	<u>114,637</u>			<u>(114,637)</u>
335.4	73,141	1083048	Accumulated Depreciation - 3355048	(73,141)
	<u>73,141</u>			<u>(73,141)</u>
General Plant 304.5	2,759	1083090	ACCUM DEPR - 3406090	(54,223)
Allocation 303.5	51,464			(54,223)
	<u>54,223</u>			<u>(54,223)</u>
340.5	1,539	1083091	ACCUM DEPR - 3406091	(46,039)
Allocation 340.5	146,069	1081010 1081020 1081050 3406150 3406160	ACCUM DEPR-MAINFRAME COMP ACCUM DEPR-MINI COMP ACC DEPR-COMPUTER ALLOCATED COMP SYS AMORTIZATION MICRO SYS AMORTIZATION	(17,153) (33,078) (17,743) (28,619) (4,976)
	<u>147,608</u>			<u>(147,608)</u>
343.5	18,112	1083094	Accumulated Depreciation - 1083094	(18,112)
	<u>18,112</u>			<u>(18,112)</u>
344.5	(912)	1083095	Accumulated Depreciation - 3446095	912
	<u>(912)</u>			<u>912</u>
346.5	425	1083093	Accumulated Depreciation - 3345046	(4,448)
Allocation 346.5	15,012	1083097	Accumulated Depreciation - 3345047	(10,989)
	<u>15,437</u>			<u>(15,437)</u>
Allocation 341.5	275,165	1082030	Accumulated Depreciation - Transportation	(275,165)
	<u>275,165</u>			<u>(275,165)</u>
Allocation 348.5	44,846	1083050	Accumulated Depreciation - Water Allocated	(44,846)
	<u>44,846</u>			<u>(44,846)</u>
Total	\$ 3,696,893 (0)	Total		\$ (3,696,892 (0))

MFR A-10 TO  
TB

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

MFR Account Numbers	Description			Description	Amount
MFR A-10 page 3 of 10, Prior Year 6/30/07 account numbers presented as:					
Intangible Plant 351.1	Accumulated Depreciation - Organization	1,567	1084001	Accumulated Depreciation - 3511001	(1,567) <u>(1,567)</u>
352.1	Accumulated Depreciation - Franchises	(113)	1084020	Accumulated Depreciation - 3521020	113 <u>113</u>
Collection Plant 360.2	Accumulated Depreciation - Collection Sewers - Force	199,062	1084007	Accumulated Depreciation - 3602007	(199,062) <u>(199,062)</u>
361.2	Accumulated Depreciation - Collection Sewers - Gravity	393,440	1084008 1084010	Accumulated Depreciation - 3612008	(337,548) (55,892) <u>(393,440)</u>
363.2	Accumulated Depreciation - Services to Customers	38,483	1084006	Accumulated Depreciation - 3602006	(38,483) <u>(38,483)</u>
System Pumping Plant 371.3	Accumulated Depreciation - Pumping Equipment	256,017	1084011	ACCUM DEPR -3542011	(256,017) <u>(256,017)</u>
Treatment & Plant Disposal 354.4	Accumulated Depreciation - Structures & Improvements	577,720	1084003	Accumulated Depreciation - 3547003	(577,720) <u>(577,720)</u>
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	97,184	1084004 1084005	Accumulated Depreciation - 3804004 Accumulated Depreciation - 3804005	(13,812) (83,372) <u>(97,184)</u>
382.4	Accumulated Depreciation - Outfall Sewer Lines	837	1084009	ACCUM DEPR -3824009	(837) <u>(837)</u>
Reclaimed Water Distribution Plant 366.6	Accumulated Depreciation - Reuse Services	9,881	1085006	ACCUM DEPR -3662006	(9,881) <u>(9,881)</u>
367.6	Accumulated Depreciation - Reuse Meters & Meter Installations	84	1085046	ACCUM DEPR -3675046	(84) <u>(84)</u>
375.6	Accumulated Depreciation - Reuse Transmission & Distribution System	24,428	1085008	ACCUM DEPR -3752008	(24,428) <u>(24,428)</u>
General Plant 390.7	Accumulated Depreciation - Office Furniture & Equipment	326	1084091	ACCUM DEPR -3907091	(326) <u>(326)</u>
393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	1,992	1084094	Accumulated Depreciation - 3937094	(1,992) <u>(1,992)</u>
398.7	Accumulated Depreciation - Other Tangible Plant	259,672	1084000	Accumulated Depreciation - 3967097	(259,672) <u>(259,672)</u>

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIA  
06/30/07 BALANCES

MFR A-12 + STB

MFR Account Numbers	Dr		Number - TB	Description	Amount
271	Contributions in Aid of Constru		11043	CIAC-WTR TRANS & DISTR MAINS	(5,714,566)
	Water Total A-12		11000	CIAC-WATER-UNDISTR	(2,673,511)
			11011	CIAC-WTR STRUCT & IMPRV(SOURCE SUP)	(534)
			11014	CIAC-WTR WELLS & SPRINGS	(218,163)
			11021	CIAC-WTR STRUCT & IMPRV (PUMP PLT)	(13,286)
			11025	CIAC-WTR ELECTRIC PUMP EQUIP	(2,440)
			11031	CIAC-WTR STRUCT & IMPRV (WTR T P)	(230,001)
			11032	CIAC-WTR WATER TREATMENT EQUIP	(29,639)
			11042	CIAC-WTR DISRESV & STNDPIPES	(108,483)
			11048	CIAC-WTR HYDRANTS	(677,909)
			1073	CIAC-WTR PLT MOD FEE-NC	(540)
			2711074	CIAC-WTR PLT MTR FEE-NC	(11,321)
			2711010	CIAC-WATER-TAX	(4,190,260)
			2711045	CIAC-WTR SERVICE LINES	(1,244,192)
			2711046	CIAC-WTR METERS	(48,266)
			2711047	CIAC-WTR METER INSTALLATIONS	(2,043)
					<u>(15,206,155)</u>
271	Contributions in Aid of Construction	6,209,052	2721000	CIAC-SEWER-UNDISTRIB	(870,655)
	Wastewater Total A-12		2721003	CIAC-SWR BLDGS & STRUCTS	(371,191)
			2721004	CIAC-SWR SEWER LAGOONS	(14,960)
			2721005	CIAC-SWR SEWAGE TRMT PLANT	(65,504)
			2721006	CIAC-SWR SEWAGE SERVICE LINES	(287,041)
			2721007	CIAC-SWR FORCE OR VACUUM MAINS	(513,331)
			2721008	CIAC-SWR SEWER MAINS	(1,221,307)
			2721009	CIAC-SWR OUTFALL LINES	(2,370)
			2721010	CIAC-SEWER-TAX	(851,730)
			2721011	CIAC-SWR LIFT STATION	(1,089,630)
			2721050	CIAC-REFUSE	(361,069)
			2721098	CIAC-SWR MANHOLES	(560,264)
					<u>(6,209,052)</u>

MFR A-14 TSTB

LAKE UTILITIES SERVICES, INC.  
 DOCKET NO. 070693-WS  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL B  
 06/30/07 BALANCES

MFR Account Numbers	Description	- TB	Description	Amount
MFR A-14 account numbers presented as:				
272	Accumulated Amortization of Contributions in Aid of Construction			
	Water Total A-14			
			ACC AMORT TRANS & DISTR MAINS	509,578
			ACC AMORT CIA-WATER	1,380,369
			ACC AMORT STRUCT & IMPRV	75
			ACC AMORT WELLS & SPRINGS	39,642
			ACC AMORT STRUCT & IMPRV	2,796
		2722025	ACC AMORT ELECTRIC PUMP EQUIP	12,617
		2722031	ACC AMORT STRUCT & IMPRV	56,155
		2722032	ACC AMORT WATER TREATMENT EQPT	8,116
		2722042	ACC AMORT DIS RESV & STNDPIPES	17,931
		2722048	ACC AMORT HYDRANTS	49,997
		2722050	ACC AMORT CIA WTR	(34,100)
		2722010	ACC AMORT CIAC TAX	267,074
		2722045	ACC AMORT SERVICE LINES	120,250
		2722046	ACC AMORT METERS	15,044
		2722047	ACC AMORT METER INSTALLATIONS	688
				<u>2,446,232</u>
272	Accumulated Amortization of Contributions in Aid of Construction	1,006,495		
	Wastewater Total A-14			
		2723000	ACC AMORT CIA-SEWER	498,332
		2723003	ACC AMORT BLDGS & STRUCTS	42,105
		2723004	ACC AMORT SEWER LAGOONS	1,925
		2723005	ACC AMORT SEWAGE TRTMT PLANT	19,404
		2723006	ACC AMORT SEWAGE SERVICE LINES	28,427
		2723007	ACC AMORT FORCE OR VACUUM MAINS	69,860
		2723008	ACC AMORT SEWER MAINS	94,818
		2723009	ACC AMORT OUTFALL LINES	355
		2723011	ACC AMORT LIFT STATION	106,497
		2723050	ACC AMORT CIA REUSE	12,839
		2723098	ACC AMORT MANHOLES	59,229
		2723010	ACC AMORT SEWER CIAC	72,705
				<u>1,006,495</u>

MFR A 18 15 TE

LAKE UTILITIES SERVICES, INC.  
 DOCKET NO. 070693-WS  
 RECONCILIATION OF MINIMUM FILING REQUIREM  
 06/30/07 BALANCES

MFR Account Numbers		Account Number - IB	Description	Amount
105	Construction W	1051092	SEWER PLANT IN PROCESS	538,457
		1052091	WATER PLANT IN PROCESS	5,117,080
		1052093	OTHER PLANT IN PROCESS	71,329
				<u>5,726,866</u>
131.1	Cash	1311001	CASH UNAPPLIED-NSE'S	34
		1311002	CASH UNAPPL-TRANS CR DEP	85
				<u>119</u>
141	Customer Accounts Receivable	1411000	A/R-CUSTOMER	397,425
		1411002	A/R-CUSTOMER ACCRUAL	207,291
		1411003	A/R-CUSTOMER REFUNDS	(2,341)
				<u>602,376</u>
151.1	Materials & Supplies	1511005	INVENTORY	8,346
				<u>8,346</u>
132.1,162.1,104.1	Misc Current & Accrued Expenses	1621030	PREPAID - BACK BILLS	8,135
		1322000	SPECIAL DEPOSITS	18,235
		1041000	UTIL PLANT ACQUIRED/DISPOSED	5,325
				<u>31,695</u>
186.1	Deferred Rate Case Expense	1863015	RATE CASE EXPENSE--5	31
		1863016	RATE CASE EXPENSE--6	2,643
				<u>2,677</u>
186.2	Other Deferred Debits	1862027	DEF CHGS-TANK MAINT&REP(WTR)-7	13,280
		1862043	DEF CHGS-EMP FEES	7,784
		1862049	DEF CHGS-VOC TESTING	4,945
		1865027	AMORT - TANK MAINT&REP (WTR)-7	(236)
		1865049	AMORT - VOC TESTING	(3,660)
				<u>22,113</u>
190	Accumulated Deferred Income Taxes	1901000	ACCUM DEF INCOME TAX-FED	(18,053)
		1901011	DEF FED TAX - CIAC PRE 1987	(108,079)
		1901012	DEF FED TAX-TAP FEE POST 2000	1,407,791
		1901024	DEF FED TAX - ORGN EXP	(43,609)
		1901031	DEF FED TAX - DEPRECIATION	(1,583,019)
		1902011	DEF ST TAX - CIAC PRE 1987	5,442
		1902012	DEF ST TAX-TAP FEE POST 2000	240,986
		1902020	DEF ST TAX - RATE CASE	2
		1902021	DEF ST TAX - DEF MAINT	-
		1902024	DEF ST TAX - ORG	(246)
		1902031	DEF ST TAX - DEPRECIATION	(23,426)



LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

MFR A-19:07E

MFR Account Numbers	Description	Description	Amount
201	Common Stock Issued	STOCK	<u>1,300</u> <u>(300)</u>
211	Other Paid-in-Capital	PITAL IN CAPITAL	(47,624) <u>(17,304,250)</u> <u>(17,351,874)</u>
215	Unappropriated Retained Earnings	EARN-PRIOR YEARS	<u>(2,851,722)</u> <u>(2,851,722)</u>
	Advances from Associated Companies	S FROM UTILITIES INC	<u>4,926,817</u> <u>4,926,817</u>
231	Accounts Payable	E - ACCRUAL	(150,806) <u>(33,051)</u> <u>(183,857)</u>
233	Notes and Account Payable - Assoc. Cos. (2,315,208)	2334092 A/P WATER SERVICE CORP 2334093 A/P WATER SERVICE DISB 2334050 A/P INTERCOMPANY	(3,275,959) 1,089,063 <u>(128,312)</u> <u>(2,315,208)</u>
235	Customer Deposits (245,690)	2351000 CUSTOMER DEPOSITS	<u>(245,690)</u> <u>(245,690)</u>
236	Accrued Taxes (165,846)	2361100 ACCRUED TAXES 2361101 ACCRUED GROSS RECEIPT TAX 2361292 ACCRUED ST INCOME TAX	(188,137) (82,593) <u>104,884</u> <u>(165,846)</u>
237	Accrued Interest on Other Liabilities 11,773	2372030 ACCRUED CUST DEP INTEREST	<u>11,773</u> <u>11,773</u>
252.1	Advances for Construction (38,400)	2525000 ADV-IN-AID OF CONST-WATER	<u>(38,400)</u> <u>(38,400)</u>

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

MFR Account Numbers	Description	Description	Amount
MFR B-4 account numbers presented as:			
461.1	Measured Revenues - General Customers	RE-METERED	-2,743,501.96
		RE-ACCURUALS	427.00
		RE-COMMERCIAL	-107,741.69
			<u>(2,850,817)</u>
521.1	Measured Revenues - General Customers	RE-	-829,777.79
		RE-ACCURUALS	-277.00
		RE-COMMERCIAL	-31,923.12
			<u>(861,978)</u>
471	Miscellaneous Service Revenues	REVENUES	-1,643.70
536	Other Sewer Revenues	METER FEES	-7,411.00
		CHARGE - WATER	-16,680.00
		CHARGE - W & S	-9,240.00
		ARGE	-4,445.00
		GE	-8,560.00
	4741013 TAMPERING FEE		-430.00
			<u>(48,410)</u>

MFR B-4 TB

Water

601 Salaries & Wages - Employees	602,361
603 Salaries & Wages - Officers, Etc.	
604 E	
610 Pl	
615 Pl	
616 Fi	
618 Cl	
620 M	
631 Cr	
632 Cr	
633 Cr	
634 Cr	
635 Cr	
636 Contractual Services - Other	150,424
641 Rental of Building/Real Prop.	-
642 Rental of Equipment	-
650 Transportation Expenses	66,981
656 Insurance - Vehicle	
657 Insurance - General Liability	
658 Insurance - Workman's Comp.	
659 Insurance - Other	37,367
660 Advertising Expense	
666 Reg. Comm. Exp. - Rate Cast Amort.	
667 Reg. Comm. Exp. - Other	
670 Bad Debt Expense	19,638
675 Miscellaneous Expense	186,178
	1,802,251

*Contracting MFC  
B-S + Eo*

Wastewater

701 Salaries & Wages - Employees		602,361
703 Salaries & Wages - Officers, Etc.		-
704 Employee Pensions & Benefits		138,846
710 Purchased Sewage Treatment		-
711 Sludge Removal Expense	152,134	152,134
715 Purchased Power	111,574	415,655
716 Fuel for Purchased Power		-
718 Chemicals		85,761
720 Materials & Supplies	3,086	83,735
731 Contractual Services - Engr.		209
732 Contractual Services - Acct.		77,923
733 Contractual Services - Legal		9,564
734 Contractual Services - Mgmt. Fees		-
735 Contractual Services - Testing	8,384	50,653
736 Contractual Services - Other		150,424
741 Rental of Building/Real Prop.		-
742 Rental of Equipment		-
750 Transportation Expenses		66,981
756 Insurance - Vehicle		-
757 Insurance - General Liability		-
758 Insurance - Workman's Comp.		-
759 Insurance - Other		37,367
760 Advertising Expense		-
766 Reg. Comm. Exp. - Rate Cast Amort.	8,866	8,866
767 Reg. Comm. Exp. - Other		-
770 Bad Debt Expense		19,638
775 Miscellaneous Expense	45,907	232,085
TOTAL	329,951	2,132,202

LAKE UTILITIES SERVICES, INC.  
DOCKET NO 070693-W5  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BAL  
06/30/07 BALANCES

MFR Account Numbers	Description	Description	Amount
MFR B-5 & B-6 account numbers presented as:			
601 & 701	Salaries & Wages - Employees	SIEM PROJECT LARI'S-ACCOUNTING/FINANCE LARI'S-ADMIN LARI'S - EXECUTIVE LARI'S-IR/PAYROLL LARI'S-IT LARI'S-OPS LEADERSHIP LARI'S-REGULATORY SALARIES-CUSTOMER SERVICE SALARIES-CHGD TO PL-WSC CAPITALIZED SALARIES - ADMIN SALARIES-OPS FIELD SALARIES-OPS ADMIN	7,717 22,362 5,478 30,784 8,093 4,468 5,898 17,418 270 (129,583) (1,483) 451,180 179,759 <u>602,361</u>
604 & 704	Employee Pensions & Benefits	HEALTH INS REIMBURSEMENTS EMPLOYEE INS DEDUCTIONS HEALTH COSTS & OTHER DENTAL INS REIMBURSEMENTS PENSION CONTRIBUTIONS HEALTH INS PREMIUMS DENTAL PREMIUMS TERM LIFE INS 401K/SOP CONTRIBUTIONS DISABILITY INSURANCE OTHER EMP PENS & BENEFITS	92,614 (1,435) 144 501 14,993 2,373 65 227 20,665 199 6,500 <u>136,845</u>
711 & 611	Sludge Removal Expense	SEWER-SLUDGE HAULING SEWER-SEWER RODDING	144,733 7,400 <u>152,133</u>
615 & 715	Purchased Power	ELEC PWR - WATER SYSTEM ELEC PWR - SEWER SYSTEM	304,079 111,572 <u>415,652</u>
618 & 718	Chemicals	CHLORINE ODOR CONTROL CHEMICALS OTHER CHEMICALS (TREATMENT)	77,223 1,320 7,215 <u>85,758</u>
620 & 720	Materials & Supplies	OPERATORS EXPENSES COMPUTER SUPPLIES POSTAGE & POSTAGE METER-OFFICE OFFICE SUPPLY STORES ENVELOPES BILL STOCK CLEANING SUPPLIES OPERATORS-CLEANING SUPPLIES COMPUTER SUPPLIES - BILLING OPERATORS-POSTAGE OPERATORS-OFFICE SUPPLY STORES WATER-MAINT SUPPLIES SEWER-MAINT SUPPLIES	169 1,428 30,483 6,705 6,575 1,764 228 1,518 1,361 131 67 30,222 3,087 <u>83,738</u>
731 & 631	Contractual Services - Engineering	ENGINEERING FEES	209 <u>209</u>
632 & 732	Contractual Services - Accounting	AUDIT FEES ACCOUNTING STUDIES TAX RETURN REVIEW	4,950 71,382 1,591 <u>77,923</u>
633 & 733	Contractual Services- Legal	LEGAL FEES	9,563 <u>9,563</u>
635 & 735	Contractual Services- Testing	WATER TESTS TESTING EQUIP & CHEM SEWER TESTS	37,394 4,875 8,384 <u>50,653</u>
636 & 736	Contractual Services- Other	METER READING TEMP EMPLOY - CLERICAL PAYROLL SERVICES EMPLOYER FEE COMPUTER MAINT COMPUTER-AMORT & PROG COST INTERNET SUPPLIER OTHER DIR OUTSIDE SERVICES	41,845 11,131 2,505 12,732 14,834 1,717 2,420 63,240 <u>130,425</u>
750 & 650	Transportation Expense	GASOLINE AUTO REPAIR & TIRES AUTO LICENSES OTHER TRANS EXPENSES	49,900 16,119 582 382 <u>66,982</u>

11/16/05  
1078

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

M/R Account Numbers	Description	Amount	Account Number - TB	Description	Amount
759 & 659	Insurance - Other	37,367	6599090	OTHER INS	37,367
					<u>37,367</u>
766 & 666	Regulatory Commission Expense - Rate Case	8,866	7668010	RATE CASE EXPENSE	8,865
					<u>8,865</u>
770 & 670	Bad Debt Expense	19,638	6708000	UNCOLLECTIBLE ACCOUNTS	18,400
			6708001	AGENCY EXPENSE	1,239
					<u>19,639</u>
775 & 675	Miscellaneous Expense	232,085	6755070	WATER PERMITS	250
			6755090	WATER-OTHER MAINT EXP	22,177
			6759001	PUBL. SUBSCRIPTIONS & TAPES	77
			6759002	ANSWERING SERV	1,960
			6759004	PRINTING & BLUEPRINTS	931
			6759006	UPS & AIR FREIGHT	1,759
			6759007	PRINTING CUSTOMER SERVICE	3,303
			6759008	XEROX	291
			6759010	REIM OFFICE EMPLOYEE EXPENSES	383
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	371
			6759016	MICROFILMING	406
			6759018	OPERATORS-OTHER OFFICE EXPENSE	8,495
			6759019	OPERATORS- PUBLICATIONS/ SUBSCRIPTIONS	-
			6759080	MAINT-DEFERRED CHARGES	3,168
			6759090	OTHER OFFICE EXPENSES	3,920
			6759095	WEBSITE DEVELOPMENT	715
			6759110	OFFICE TELEPHONE	2,153
			6759115	OFFICE COMP PHONE LINE	365
			6759120	OFFICE ELECTRIC	3,483
			6759125	OFFICE WATER	196
			6759130	OFFICE GAS	302
			6759135	OPERATIONS TELEPHONES	15,276
			6759136	OPERATIONS TELEPHONES-LONG DIST	16
			6759140	ALARM SYS PHONE EXPENSE	9,269
			6759210	OFFICE CLEANING SERV	3,435
			6759220	LANDSCPING MOWING & SNOWPLWNG	1,869
			6759230	OFFICE GARBAGE REMOVAL	1,080
			6759260	REPAIR OFF MACH & HEATING	824
			6759290	OTHER OFFICE MAINT	3,236
			6759330	MEMBERSHIPS - COMPANY	3,877
			6759405	COMMUNICATION EXPENSES	19,023
			6759410	OPERATORS ED EXPENSES	2,794
			6759412	UNIFORMS	2,254
			6759415	MOWING/SNOWPLOWING	24,260
			6759416	OPERATORS-MEMBERSHIPS	4,906
			6759430	SALES/USE TAX EXPENSE	459
			6759490	GARBAGE REMOVAL WTR/SWR	2,477
			6759506	WATER-MAINT REPAIRS	26,430
			6759507	WATER-MAIN BREAKS	4,213
			6759509	WATER-ELEC EQUIPT REPAIR	5,775
			7048050	EMPLOYEE ED EXPENSES	42
			7048055	OFFICE EDUCATION/TRAIN EXP	4,666
			7754006	SEWER-MAINT REPAIRS	4,864
			7754009	SEWER-ELEC EQUIPT REPAIR	2,602
			7755070	SEWER PERMITS	1,000
			7758365	TRAVEL/LODGING	1,851
			7758370	MEALS & RELATED EXP	2,869
			7758380	BANK SERV CHARGES	8,893
			7758381	LOC FEE	9
			7758390	OTHER MISC GENERAL	11,465
			7758490	SEWER-OTHER MAINT EXP	7,644
					<u>232,086</u>

LAKE UTILITIES SERVICE  
DOCKET NO. 078693-WS  
RECONCILIATION OF MFR  
06/30/07 BALANCES

HICK BIRTS  
TE

MFR Account Number  
MFR B-13 account numbers  
407.3

Amount	Account Number - TB	Description	Amount
762,735	4032011	DEPRECIATION-10111	48
	4032014	DEPRECIATION-10114	80,348
	4032021	DEPRECIATION-10121	3,484
	4032025	DEPRECIATION-10125	28,195
	4032031	DEPRECIATION-10131	96,985
	4032032	DEPRECIATION-10132	12,315
	4032042	DEPRECIATION-10142	80,551
	4032043	DEPRECIATION-10143	317,298
	4032045	DEPRECIATION-10145	43,335
	4032046	DEPRECIATION-10146	15,720
	4032047	DEPRECIATION-10147	2,346
	4032048	DEPRECIATION-10148	15,269
	4032090	DEPRECIATION-10190	5,558
	4032091	DEPRECIATION-10191	3,303
	4032092	DEPRECIATION-10192	38,022
	4032093	DEPRECIATION-10193	114
	4032094	DEPRECIATION-10194	6,131
	4032095	DEPRECIATION-10195	727
	4032097	DEPRECIATION-10197	519
	4032098	DEPRECIATION-COMPUTER	12,467
			<u>762,736</u>
407.3	Amortization of CIAC	384,663	4071000 AMORT EXP-CIA-WATER (64,734)
			4071010 AMORT EXP 2711010 (96,758)
			4071011 AMORT EXP 2711011 (17)
			4071014 AMORT EXP 2711014 (7,265)
			4071021 AMORT EXP 2711021 (447)
			4071025 AMORT EXP 2711025 (2,122)
			4071031 AMORT EXP 2711031 (7,199)
			4071032 AMORT EXP 2711032 (928)
			4071042 AMORT EXP 2711042 (4,936)
			4071043 AMORT EXP 2711043 (152,205)
			4071045 AMORT EXP 2711045 (30,777)
			4071046 AMORT EXP 2711046 (2,413)
			4071047 AMORT EXP 2711047 (192)
			4071048 AMORT EXP 2711048 (11,760)
			<u>(384,663)</u>

LAKE UTILITIES SERVICES, INC.  
 DOCKET NO. 070693-WS  
 RECONCILIATION OF MINIMUM F  
 06/30/07 BALANCES

MIKE-1410  
 TB

MFR Account Numbers		Amount	Account Number - TB	Description	Amount	Difference
MFR B-14 account numbers presented						
403		265,902	4033003	DEPRECIATION-10203	83,116	
			4033004	DEPRECIATION-10204	3,618	
			4033005	DEPRECIATION-10205	14,846	
			4033006	DEPRECIATION-10206	12,340	
			4033007	DEPRECIATION-10207	21,787	
			4033008	DEPRECIATION-10208	42,743	
			4033009	DEPRECIATION-10209	557	
			4033010	DEPRECIATION-10210	15,120	
			4033011	DEPRECIATION-10211	51,897	
			4033020	DEPRECIATION-10220	45	
			4033091	DEPRECIATION-10291	38	
			4033094	DEPRECIATION-10294	216	
			4037006	DEPRECIATION-3662006	3,391	
			4037008	DEPRECIATION-3752008	7,860	
			4037046	DEPRECIATION-3675046	19	
					<u>256,902</u>	
407.3	Amortization of CIAC - Sewer	167,206	4073000	AMORT EXP-CIAC-SEWER	(17,049)	
			4073003	AMORT EXP 2721003	(11,618)	
			4073004	AMORT EXP 2721004	(428)	
			4073005	AMORT EXP 2721005	(1,873)	
			4073006	AMORT EXP 2721006	(9,558)	
			4073007	AMORT EXP 2721007	(17,094)	
			4073008	AMORT EXP 2721008	(27,113)	
			4073009	AMORT EXP 2721009	(79)	
			4073010	AMORT EXP 2721010	(27,452)	
			4073011	AMORT EXP 2721011	(36,285)	
			4073098	AMORT EXP 2721098	(18,657)	
					<u>(167,207)</u>	

LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

<u>MFR Account Numbers</u> MFR Schedule C-3		<u>-TB</u>	<u>Description</u>	<u>Amount</u>
427.2	Short Term Interest Expense		S/T INT EXP CUSTOMERS DEP	14,575
			S/T INT EXP OTHER	<u>(1,226)</u>
				12,849
427.1	Other Interest Expense - Int		INTEREST EXPENSE-INTER-CO	<u>772,417</u>
				772,417
420	Allowance for Funds Used:		INTEREST DURING CONSTRUCTION	<u>(236,729)</u>
				(236,729)

112300  
10



LAKE UTILITIES SERVICES, INC.  
DOCKET NO. 070693-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
06/30/07 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount	Account Number - MFR
304.5	Structures & Improvements	22,353	3406090	OFF STRUCT & IMPRV	136,892	
340.5	Office Furniture & Equipment	3,817	3011000	WATER PLANT	321	
			3406091	OFF FURN & EQPT	56,422.86	
			3406110	COMP SYS COST	46,375	
					<u>103,119</u>	
346.5	Communication Equipment	(2,031)	3466093	TELEPHONES	5,086	
			3466097	COMMUNICATION EQPT	8,068	
					<u>13,154</u>	
615 & 715	Purchased Power	415,655	6151010	ELEC PWR - WATER SYSTEM	304,079	
			7151020	ELEC PWR - SEWER SYSTEM	111,572	
					<u>415,652</u>	
618 & 718	Chemicals	85,761	6181010	CHLORINE	77,223	
			6181050	ODOR CONTROL CHEMICALS	1,320	
			6181090	OTHER CHEMICALS (TREATMENT)	7,215	
					<u>85,758</u>	
620 & 720	Materials & Supplies	83,735	6205003	OPERATORS EXPENSES	169	
			6759003	COMPUTER SUPPLIES	1,428	
			6759005	POSTAGE & POSTAGE METER-OFFICE	30,483	
			6759009	OFFICE SUPPLY STORES	6,705	
			6759011	ENVELOPES	6,575	
			6759012	BILL STOCK	1,764	
			6759013	CLEANING SUPPLIES	228	
			6759017	OPERATORS-CLEANING SUPPLIES	1,518	
			6759051	COMPUTER SUPPLIES - BILLING	1,361	
			6759413	OPERATORS-POSTAGE	131	
			6759414	OPERATORS-OFFICE SUPPLY STORES	67	
			6759503	WATER-MAINT SUPPLIES	30,222	
			7754003	SEWER-MAINT SUPPLIES	3,087	
					<u>83,738</u>	

DETAIL TYPE BY COMPANY

UTILITIES, INCORPORATED

UTILITIES, INCORPORATED

DETAIL TRIAL BALANCE

DETAIL TRIAL BALANCE

ACCOUNT	DESCRIPTION	BEG. BAL. JUN PYA	ADDITIONS JUL-ALC PYA	2006 TOTAL	ADDITIONS JAN-JUN CYA	FULL YEAR @ JUN CYA
		-----	-----	-----	-----	-----
3011000	WATER PLANT	-	-	-	321.00	321.00
3011001	ORGANIZATION	27,208.39	-	27,208.39	-	27,208.39
3021002	FRANCHISES	22,331.28	-	22,331.28	-	22,331.28
3033020	LAND & LAND RIGHTS (PUMP PLT)	(327,094.25)	-	(327,094.25)	-	(327,094.25)
3034030	L & L RIGHTS (WATER TREAT)	420,634.74	-	420,634.74	-	420,634.74
3036010	LAND & LAND RIGHTS	21,405.47	-	21,405.47	-	21,405.47
3036089	L & L RIGHTS (GEN PLT)	3,881.70	(3,881.70)	-	4,003.00	4,003.00
3042011	STRUCT & IMPRV (SOURCE SUP)	1,532.29	-	1,532.29	-	1,532.29
3043021	STRUCT & IMPRV (PUMP PLT)	81,105.86	14,450.00	95,555.86	1,568.80	97,124.66
3044031	STRUCT & IMPRV (WATER T P)	957,851.65	1,863,890.84	2,821,742.49	8,405.16	2,830,147.65
3072014	WELLS & SPRINGS	1,370,515.97	927,693.00	2,298,208.97	500.00	2,298,708.97
3113025	ELECTRIC PUMP EQUIP	447,648.12	39,904.09	487,552.21	9,542.43	497,094.64
3113026	ELECTRIC PUMP EQPT SM-NC ONLY	(20,181.00)	-	(20,181.00)	-	(20,181.00)
3204032	WATER TREATMENT EQPT	285,486.54	4,891.89	290,378.43	3,880.24	294,258.67
3305042	DIST RESV & STNDPIPES	2,942,798.53	23,347.49	2,966,146.02	11,551.13	2,977,697.15
3315043	TRANS & DISTR MAINS	10,996,472.60	2,359,610.26	13,356,082.86	39,408.75	13,395,491.61
3335045	SERVICE LINES	1,675,392.51	54,944.75	1,730,337.26	20,245.91	1,750,583.17
3345046	METERS	308,079.72	2,459.58	310,539.30	16,517.34	327,056.64
3345047	METER INSTALLATIONS	38,482.43	4,375.00	42,857.43	6,406.25	49,263.68
3355048	HYDRANTS	678,053.19	33,771.98	711,825.17	3,687.50	715,512.67
3406090	OFF STRUCT & IMPRV	131,993.10	(109,639.86)	22,353.24	114,539.00	136,892.24
3406091	OFF FURN & EQPT	50,379.26	(48,213.40)	2,165.86	54,257.00	56,422.86
3446095	LABORATORY EQPT	10,687.97	-	10,687.97	-	10,687.97
3466093	TELEPHONES	4,931.63	(4,931.63)	-	5,086.00	5,086.00
3466094	TOOLS SHOP & MISC EQPT	71,151.72	3,390.08	74,541.80	7,783.22	82,325.02
3466097	COMMUNICATION EQPT	8,490.78	(10,521.66)	(2,030.88)	10,099.00	8,068.12
101.1	WTR UTILITY PLANT IN SERVICE	20,209,240.20	5,155,540.71	25,364,780.91	317,801.73	25,682,582.64
3511001	ORGANIZATION	8,967.50	-	8,967.50	-	8,967.50
3521020	FRANCHISES	(0.38)	-	(0.38)	-	(0.38)
3537002	L & L RIGHTS	838,851.62	-	838,851.62	-	838,851.62
3542011	LIFT STATION	1,381,061.29	38,508.92	1,419,570.21	12,017.73	1,431,587.94
3547003	BLDGS & STRUCTS	2,655,462.42	-	2,655,462.42	-	2,655,462.42
3547096	UNDISTR SEWER PLANT	-	8,512.21	8,512.21	-	8,512.21
3602006	SEWAGE SERVICE LINES	369,458.18	1,343.75	370,801.93	228.94	371,030.87
3602007	FORCE OR VACUUM MAINS	654,255.80	-	654,255.80	178.86	654,434.66
3612008	SEWER MAINS	1,924,184.07	1,437.50	1,925,621.57	3,187.50	1,928,809.07
3612010	MANHOLES	453,907.87	281.25	454,189.12	1,250.00	455,439.12
3804004	SEWER LAGOONS	105,514.04	-	105,514.04	-	105,514.04
3804005	SEWAGE TRTMT PLANT	394,787.06	11,087.89	405,874.95	17,606.81	423,481.76
3824009	OUTFALL LINES	(0.40)	-	(0.40)	-	(0.40)
3907091	OFF FURN & EQPT	575.12	-	575.12	-	575.12
3937094	TOOLS SHOP & MISC EQPT	5,504.06	44.15	5,548.21	-	5,548.21
101.2	SWR UTILITY PLANT IN SERVICE	8,792,528.25	61,215.67	8,853,743.92	34,469.84	8,888,213.76
3917000	TRANSPORTATION EQPT	220,660.55	369,372.25	590,032.80	(213,875.80)	376,157.00
101.3	TRANSPORTATION EQPT	220,660.55	369,372.25	590,032.80	(213,875.80)	376,157.00
3406010	MAINFRAME COMPUTER	21,405.54	(21,405.54)	-	27,244.00	27,244.00
3406020	MINI COMPUTERS	32,928.76	(32,928.76)	-	43,613.00	43,613.00
3406050	COMPUTER ALLOCATED	-	24,019.00	24,019.00	-	24,019.00
3406110	COMP SYS COST	33,051.83	(31,721.83)	1,330.00	45,045.00	46,375.00
3406120	MICRO SYS COST	6,403.86	(6,403.86)	-	12,094.00	12,094.00
101.4	COMPUTERS	93,789.99	(68,440.99)	25,349.00	127,996.00	153,345.00
3486000	OTHER PLANT	3,653.65	-	3,653.65	-	3,653.65
3486050	WATER PLANT ALLOCATED	-	166,882.00	166,882.00	-	166,882.00
101.5	OTHER PLANT	3,653.65	166,882.00	170,535.65	-	170,535.65
3662006	REUSE SERVICES	132,028.66	-	132,028.66	-	132,028.66
3675046	REUSE MTR/INSTALLATIONS	372.01	-	372.01	-	372.01
3752008	REUSE TRANSMISSION & DIST SYS	337,277.98	62.50	337,340.48	656.25	337,996.73

101.6 REUSE PLANT	469,678.65	62.50	469,741.15	656.25	470,397.40
1041000 UTIL PLANT ACQUIRED/DISPOSED	5,324.89	-	5,324.89	-	5,324.89
104.1 ESCROW DEPOSIT	5,324.89	-	5,324.89	-	5,324.89
1051092 SEWER PLANT IN PROCESS	24,181.00	155,669.61	179,850.61	358,606.29	538,456.90
1052091 WATER PLANT IN PROCESS	4,580,325.17	(2,253,369.66)	2,326,955.51	2,790,124.54	5,117,080.05
1052093 OTHER PLANT IN PROCESS	-	-	-	71,329.23	71,329.23
105.1 WORK IN PROGRESS	4,604,506.17	(2,097,700.05)	2,506,806.12	3,220,060.06	5,726,866.18
1081010 ACCUM DEPR-MAINFRAME COMP	(18,396.25)	18,396.25	-	(17,153.00)	(17,153.00)
1081020 ACCUM DEPR-MINI COMP	(30,067.93)	30,067.93	-	(33,078.00)	(33,078.00)
1081050 ACC DEPR-COMPUTER ALLOCATED	-	(17,743.00)	(17,743.00)	-	(17,743.00)
3406150 COMP SYS AMORTIZATION	(31,682.93)	30,352.93	(1,330.00)	(27,289.00)	(28,619.00)
3406160 MICRO SYS AMORTIZATION	(5,182.48)	5,182.48	-	(4,976.00)	(4,976.00)
108.1 ACCUM DEPR COMPUTER	(85,329.59)	66,256.59	(19,073.00)	(82,496.00)	(101,569.00)
1082000 ACCUM DEPR-TRANSPORTATION	(154,793.42)	(200,332.26)	(355,125.68)	79,960.68	(275,165.00)
108.2 ACCUM DEPR TRANSPORTATION	(154,793.42)	(200,332.26)	(355,125.68)	79,960.68	(275,165.00)
1083001 ACCUM DEPR.-3011001	(15,458.55)	-	(15,458.55)	-	(15,458.55)
1083010 ACCUM DEPR-WATER PLANT	2.00	-	2.00	-	2.00
1083011 ACCUM DEPR.-3042011	(663.88)	(24.00)	(687.88)	(24.00)	(711.88)
1083014 ACCUM DEPR.-3072014	(244,118.18)	(41,458.06)	(285,576.24)	(38,889.99)	(324,466.23)
1083021 ACCUM DEPR.-3043021	(5,413.14)	(1,667.17)	(7,080.31)	537.38	(6,542.93)
1083025 ACCUM DEPR.-3113025	(40,856.13)	19,898.23	(20,957.90)	(14,052.87)	(35,010.77)
1083026 ACCUM DEPR.-3113026	5,550.00	-	5,550.00	-	5,550.00
1083031 ACCUM DEPR.-3044031	(172,968.38)	(52,740.20)	(225,708.58)	(44,245.06)	(269,953.64)
1083032 ACCUM DEPR.-3204032	(93,127.16)	(3,305.33)	(96,432.49)	(5,200.09)	(101,632.58)
1083042 ACCUM DEPR.-3305042	(288,907.76)	(39,712.70)	(328,620.46)	(39,622.60)	(368,243.06)
1083043 ACCUM DEPR.-3315043	(1,266,709.46)	(157,264.87)	(1,423,974.33)	(154,390.62)	(1,578,364.95)
1083045 ACCUM DEPR.-3335045	(218,596.05)	(19,463.58)	(238,059.63)	(21,740.21)	(259,799.84)
1083046 ACCUM DEPR.-3345046	(91,015.95)	(7,737.59)	(98,753.54)	(7,981.95)	(106,735.49)
1083047 ACCUM DEPR.-3345047	(5,555.62)	(1,129.71)	(6,685.33)	(1,216.40)	(7,901.73)
1083048 ACCUM DEPR.-3355048	(57,871.89)	(7,477.61)	(65,349.50)	(7,791.36)	(73,140.86)
1083050 ACC. DEPR-WATER ALLOCATED	-	(44,846.00)	(44,846.00)	-	(44,846.00)
1083090 ACCUM DEPR.-3406090	(49,437.33)	46,901.49	(2,535.84)	(51,687.56)	(54,223.40)
1083091 ACCUM DEPR.-3406091	(43,381.39)	43,244.47	(136.92)	(45,902.24)	(46,039.16)
1083093 ACCUM DEPR-TELEPHONES	(4,201.55)	4,201.55	-	(4,448.00)	(4,448.00)
1083094 ACCUM DEPR.-3466094	(13,605.82)	(1,979.55)	(15,585.37)	(2,526.76)	(18,112.13)
1083095 ACCUM DEPR.-3446095	1,625.04	(356.46)	1,268.58	(356.46)	912.12
1083097 ACCUM DEPR.-3466097	(10,060.33)	9,658.09	(402.24)	(10,586.98)	(10,989.22)
108.3 ACCUM DEPR WATER PLANT	(2,614,771.53)	(255,259.00)	(2,870,030.53)	(450,125.77)	(3,320,156.30)
1084000 ACCUM DEPR-SEWER	(259,672.00)	-	(259,672.00)	-	(259,672.00)
1084001 ACCUM DEPR.-3511001	(1,566.78)	-	(1,566.78)	-	(1,566.78)
1084003 ACCUM DEPR.-3547003	(494,604.35)	(41,557.98)	(536,162.33)	(41,557.98)	(577,720.31)
1084004 ACCUM DEPR.-3804004	(10,794.08)	(1,508.88)	(12,302.96)	(1,508.88)	(13,811.84)
1084005 ACCUM DEPR.-3804005	(81,662.21)	3,658.69	(78,003.52)	(5,368.47)	(83,371.99)
1084006 ACCUM DEPR.-3602006	(26,143.34)	(6,162.26)	(32,305.60)	(6,177.66)	(38,483.26)
1084007 ACCUM DEPR.-3602007	(177,521.92)	(10,893.36)	(188,415.28)	(10,646.86)	(199,062.14)
1084008 ACCUM DEPR.-3612008	(294,804.56)	(21,366.76)	(316,171.32)	(21,376.31)	(337,547.63)
1084009 ACCUM DEPR.-3824009	(279.90)	(278.34)	(558.24)	(278.34)	(836.58)
1084010 ACCUM DEPR.-3612010	(40,772.40)	(7,557.54)	(48,329.94)	(7,562.54)	(55,892.48)
1084011 ACCUM DEPR.-3542011	(205,460.68)	(24,834.26)	(230,294.94)	(25,721.62)	(256,016.56)
1084020 ACCUM DEPR.-3521020	158.26	(22.68)	135.58	(22.68)	112.90
1084091 ACCUM DEPR.-3907091	(288.00)	(19.20)	(307.20)	(19.20)	(326.40)
1084094 ACCUM DEPR.-3937094	(1,776.62)	(107.66)	(1,884.28)	(108.12)	(1,992.40)
108.4 ACCUM DEPR SEWER PLANT	(1,595,188.58)	(110,650.23)	(1,705,838.81)	(120,348.66)	(1,826,187.47)
1085006 ACCUM DEPR.-3662006	(6,579.84)	(1,650.36)	(8,230.20)	(1,650.36)	(9,880.56)
1085008 ACCUM DEPR.-3752008	(16,568.40)	(3,929.28)	(20,497.68)	(3,930.55)	(24,428.23)
1085046 ACCUM DEPR.-3675046	(65.10)	(9.30)	(74.40)	(9.30)	(83.70)
108.5 ACCUM DEPR REUSE PLANT	(23,213.34)	(5,588.94)	(28,802.28)	(5,590.21)	(34,392.49)
1311001 CASH UNAPPLIED-NSF'S	-	156.65	156.65	(122.30)	34.35
1311002 CASH-UNAPPL-TRANS CR DEP	(27.70)	27.70	-	84.58	84.58
131.1 CASH UNAPPLIED	(27.70)	184.35	156.65	(37.72)	118.93
1322000 SPECIAL DEPOSITS	18,235.00	-	18,235.00	-	18,235.00
132.1 SPECIAL DEPOSITS	18,235.00	-	18,235.00	-	18,235.00

1411000 A/R-CUSTOMER	375,180.72	(32,213.42)	342,967.30	54,458.18	397,425.48
1411002 A/R-CUSTOMER ACCRUAL	207,441.00	(21,214.00)	186,227.00	21,064.00	207,291.00
1411003 A/R-CUSTOMER REFUNDS	(1,666.39)	515.76	(1,150.63)	(1,190.14)	(2,340.77)
141.1 ACCOUNTS RECEIVABLE CUSTOMER	580,955.33	(52,911.66)	528,043.67	74,332.04	602,375.71
1511005 INVENTORY	8,346.44	-	8,346.44	-	8,346.44
151.1 INVENTORY	8,346.44	-	8,346.44	-	8,346.44
1621030 PREPAID - BACK BILLS	8,135.00	-	8,135.00	-	8,135.00
162.1 PREPAYMENTS	8,135.00	-	8,135.00	-	8,135.00
1863015 RATE CASE EXPENSE-5	-	-	-	31.25	31.25
1863016 RATE CASE EXPENSE-6	163.88	(163.88)	-	2,645.34	2,645.34
186.1 REGULATORY EXP BEING AMORT	163.88	(163.88)	-	2,676.59	2,676.59
1862027 DEF CHGS-TANK MAINT&REP(WTR)-7	-	-	-	13,279.68	13,279.68
1862043 DEF CHGS-EMP FEES	1,060.13	(1,060.13)	-	7,784.00	7,784.00
1862049 DEF CHGS-VOC TESTING	28,802.00	(28,802.00)	-	4,945.00	4,945.00
1865027 AMORT - TANK MAINT&REP (WTR)-7	-	-	-	(236.00)	(236.00)
1865049 AMORT - VOC TESTING	(28,802.00)	28,802.00	-	(3,660.00)	(3,660.00)
186.2 OTHER DEFERRED CHARGES	1,060.13	(1,060.13)	-	22,112.68	22,112.68
1901000 ACCUM DEF INCOME TAX-FED	(16,667.90)	16,667.90	-	(18,053.00)	(18,053.00)
1901011 DEF FED TAX - CIAC PRE 1987	(108,079.12)	-	(108,079.12)	-	(108,079.12)
1901012 DEF FED TAX-TAP FEE POST 2000	1,332,995.00	74,796.00	1,407,791.00	-	1,407,791.00
1901021 DEF FED TAX - DEF MAINT	(894.00)	894.00	-	-	-
1901024 DEF FED TAX - ORGN EXP	(42,975.00)	(634.00)	(43,609.00)	-	(43,609.00)
1901031 DEF FED TAX - DEPRECIATION	(1,492,279.00)	(90,740.00)	(1,583,019.00)	-	(1,583,019.00)
190.1 ACCUM DEFERRED FIT	(327,900.02)	983.90	(326,916.12)	(18,053.00)	(344,969.12)
1902011 DEF ST TAX - CIAC PRE 1987	5,442.00	-	5,442.00	-	5,442.00
1902012 DEF ST TAX-TAP FEE POST 2000	228,182.00	12,804.00	240,986.00	-	240,986.00
1902020 DEF ST TAX - RATE CASE	2.00	-	2.00	-	2.00
1902021 DEF ST TAX - DEF MAINT	(153.00)	153.00	-	-	-
1902024 DEF ST TAX - ORG	(138.00)	(108.00)	(246.00)	-	(246.00)
1902031 DEF ST TAX - DEPRECIATION	(8,403.00)	(15,023.00)	(23,426.00)	-	(23,426.00)
190.2 ACCUM DEFERRED SIT	224,932.00	(2,174.00)	222,758.00	-	222,758.00
2021010 COMMON STOCK	(300.00)	-	(300.00)	-	(300.00)
202.1 COMMON STOCK & CS SUBSCR	(300.00)	-	(300.00)	-	(300.00)
2111000 PAID-IN CAPITAL	(47,624.08)	-	(47,624.08)	-	(47,624.08)
211.1 PAID IN CAPITAL	(47,624.08)	-	(47,624.08)	-	(47,624.08)
2112000 MISC PAID-IN CAPITAL	(12,318,735.30)	(4,985,515.01)	(17,304,250.31)	-	(17,304,250.31)
211.2 MISC PAID IN CAPITAL	(12,318,735.30)	(4,985,515.01)	(17,304,250.31)	-	(17,304,250.31)
2151000 RETAINED EARN-PRIOR YEARS	(2,562,742.78)	(288,978.96)	(2,851,721.74)	-	(2,851,721.74)
215.1 RETAINED EARNINGS PRIOR	(2,562,742.78)	(288,978.96)	(2,851,721.74)	-	(2,851,721.74)
2311000 A/P TRADE	(150,806.00)	-	(150,806.00)	-	(150,806.00)
2311050 A/P TRADE - ACCRUAL	(20,895.79)	(31,013.69)	(51,909.48)	18,858.92	(33,050.56)
231.1 ACCOUNTS PAYABLE TRADE	(171,701.79)	(31,013.69)	(202,715.48)	18,858.92	(183,856.56)
2312000 PAYABLE TO DEVELOPER	-	(35,692.00)	(35,692.00)	35,692.00	-
231.2 PAYABLE TO DEVELOPER	-	(35,692.00)	(35,692.00)	35,692.00	-
2334002 A/P WATER SERVICE CORP	(2,968,915.62)	(89,551.70)	(3,058,467.32)	(217,491.87)	(3,275,959.19)
2334003 A/P WATER SERVICE DISB	4,563,528.77	(1,948,792.22)	2,614,736.55	(1,525,673.65)	1,089,062.90
2334050 A/P INTERCOMPANY	-	(128,312.00)	(128,312.00)	-	(128,312.00)
233.4 ACCTS PAYABLE ASSOC COS	1,594,613.15	(2,166,655.92)	(572,042.77)	(1,743,165.52)	(2,315,208.29)
<b>2351000 CUSTOMER DEPOSITS</b>	<b>(244,340.21)</b>	<b>3,050.00</b>	<b>(241,290.21)</b>	<b>(4,400.00)</b>	<b>(245,690.21)</b>
235.1 CUSTOMER DEPOSITS	(244,340.21)	3,050.00	(241,290.21)	(4,400.00)	(245,690.21)
2361100 ACCRUED TAXES	(130,272.00)	130,272.00	-	(188,137.27)	(188,137.27)

2361101	ACCRUED GROSS RECEIPT TAX	(78,000.00)	(4,593.00)	(82,593.00)	-	(82,593.00)
2361292	ACCRUED ST INCOME TAX	(6,874.00)	111,758.00	104,884.00	-	104,884.00
236.1	ACCRUED TAXES	(215,146.00)	237,437.00	22,291.00	(188,137.27)	(165,846.27)
2372030	ACCRUED CUST DEP INTEREST	14,843.14	(5,509.52)	9,333.62	2,439.39	11,773.01
237.1	ACCRUED INTEREST	14,843.14	(5,509.52)	9,333.62	2,439.39	11,773.01
2413000	ADVANCES FROM UTILITIES INC	1,791,722.81	3,844,197.69	5,635,920.50	(709,103.51)	4,926,816.99
241.3	ADVANCES FROM UI	1,791,722.81	3,844,197.69	5,635,920.50	(709,103.51)	4,926,816.99
2525000	ADV-IN-AID OF CONST-WATER	(38,400.00)	-	(38,400.00)	-	(38,400.00)
252.1	ADVANCES IN AID WATER	(38,400.00)	-	(38,400.00)	-	(38,400.00)
2711000	CIAC-WATER-UNDISTR.	(2,673,510.82)	-	(2,673,510.82)	-	(2,673,510.82)
2711010	CIAC-WATER-TAX	(3,593,607.59)	(173,550.52)	(3,767,158.11)	(423,101.93)	(4,190,260.04)
2711011	CIAC-WTR.STRUCT & IMPRV(SOURCE SUP)	(534.39)	-	(534.39)	-	(534.39)
2711014	CIAC-WTR.WELLS & SPRINGS	(218,162.95)	-	(218,162.95)	-	(218,162.95)
2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	(14,285.85)	-	(14,285.85)	-	(14,285.85)
2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	(42,439.81)	-	(42,439.81)	-	(42,439.81)
2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	(230,000.50)	-	(230,000.50)	-	(230,000.50)
2711032	CIAC-WTR.WATER TREATMENT EQPT	(29,638.98)	-	(29,638.98)	-	(29,638.98)
2711042	CIAC-WTR.DIS RESV & STNDPIPES	(108,482.99)	-	(108,482.99)	-	(108,482.99)
2711043	CIAC-WTR.TRANS & DISTR MAINS	(5,528,952.25)	(185,614.04)	(5,714,566.29)	-	(5,714,566.29)
2711045	CIAC-WTR.SERVICE LINES	(1,212,762.31)	(31,430.00)	(1,244,192.31)	-	(1,244,192.31)
2711046	CIAC-WTR.METERS	(48,266.37)	-	(48,266.37)	-	(48,266.37)
2711047	CIAC-WTR.METER INSTALLATIONS	(2,042.93)	-	(2,042.93)	-	(2,042.93)
2711048	CIAC-WTR.HYDRANTS	(646,612.40)	(31,297.00)	(677,909.40)	-	(677,909.40)
2711073	CIAC-WTR.PLT MOD FEE-NC	-	-	-	(540.00)	(540.00)
2711074	CIAC-WTR.PLT MTR FEE-NC	-	-	-	(11,321.00)	(11,321.00)
271.1	CONTRIBUTIONS IN AID WATER	(14,349,300.14)	(421,891.56)	(14,771,191.70)	(434,962.93)	(15,206,154.63)
2721000	CIAC-SEWER-UNDISTRIB.	(870,654.71)	-	(870,654.71)	-	(870,654.71)
2721003	CIAC-SWR.BLDGS & STRUCTS	(371,190.78)	-	(371,190.78)	-	(371,190.78)
2721004	CIAC-SWR.SEWER LAGOONS	(14,960.37)	-	(14,960.37)	-	(14,960.37)
2721005	CIAC-SWR.SEWAGE TRTMT PLANT	(65,504.25)	-	(65,504.25)	-	(65,504.25)
2721006	CIAC-SWR.SEWAGE SERVICE LINES	(287,041.24)	-	(287,041.24)	-	(287,041.24)
2721007	CIAC-SWR.FORCE OR VACUUM MAINS	(513,331.07)	-	(513,331.07)	-	(513,331.07)
2721008	CIAC-SWR.SEWER MAINS	(1,221,306.51)	-	(1,221,306.51)	-	(1,221,306.51)
2721009	CIAC-SWR.OUTFALL LINES	(2,370.31)	-	(2,370.31)	-	(2,370.31)
2721010	CIAC-SEWER-TAX	(807,311.30)	(8,947.04)	(816,258.34)	(35,471.75)	(851,730.09)
2721011	CIAC-SWR.LIFT STATION	(1,089,629.81)	-	(1,089,629.81)	-	(1,089,629.81)
2721050	CIAC-REUSE	(361,068.79)	-	(361,068.79)	-	(361,068.79)
2721098	CIAC-SWR.MANHOLE	(560,264.40)	-	(560,264.40)	-	(560,264.40)
272.1	CONTRIBUTIONS IN AID SEWER	(6,164,633.54)	(8,947.04)	(6,173,580.58)	(35,471.75)	(6,209,052.33)
2722000	ACC AMORT-CIA-WATER	1,315,634.99	32,366.89	1,348,001.88	32,366.88	1,380,368.76
2722010	ACC AMORT CIAC TAX	170,315.46	46,900.93	217,216.39	49,857.30	267,073.69
2722011	ACC AMORT STRUCT & IMPRV	58.16	8.34	66.50	8.34	74.84
2722014	ACC AMORT WELLS & SPRINGS	32,377.62	3,632.40	36,010.02	3,632.40	39,642.42
2722021	ACC AMORT STRUCT & IMPRV	2,348.68	223.56	2,572.24	223.56	2,795.80
2722025	ACC AMORT ELECTRIC PUMP EQUIP	10,495.20	1,060.98	11,556.18	1,060.98	12,617.16
2722031	ACC AMORT STRUCT & IMPRV	48,955.88	3,599.46	52,555.34	3,599.46	56,154.80
2722032	ACC AMORT WATER TREATMENT EQPT	7,188.18	463.80	7,651.98	463.80	8,115.78
2722042	ACC AMORT DIS RESV & STNDPIPES	12,994.42	2,468.04	15,462.46	2,468.04	17,930.50
2722043	ACC AMORT TRANS & DISTR MAINS	357,372.43	75,058.59	432,431.02	77,146.74	509,577.76
2722045	ACC AMORT SERVICE LINES	89,472.98	15,225.01	104,697.99	15,552.36	120,250.35
2722046	ACC AMORT METERS	12,630.91	1,206.66	13,837.57	1,206.66	15,044.23
2722047	ACC AMORT METER INSTALLATIONS	586.01	51.06	637.07	51.06	688.13
2722048	ACC AMORT HYDRANTS	35,237.28	7,235.34	42,472.62	7,524.84	49,997.46
2722050	ACC AMORT CIA WTR	(34,100.00)	-	(34,100.00)	-	(34,100.00)
272.1	ACCUM AMORT OF CIA WATER	2,061,568.20	189,501.06	2,251,069.26	195,162.42	2,446,231.68
2723000	ACC. AMORT-CIA-SEWER	481,282.18	8,524.74	489,806.92	8,524.74	498,331.66
2723003	ACC AMORT BLDGS & STRUCTS	30,486.48	5,809.14	36,295.62	5,809.14	42,104.76
2723004	ACC AMORT SEWER LAGOONS	1,497.24	213.96	1,711.20	213.96	1,925.16
2723005	ACC AMORT SEWAGE TRTMT PLANT	17,530.32	936.72	18,467.04	936.72	19,403.76
2723006	ACC AMORT SEWAGE SERVICE LINES	18,868.19	4,779.24	23,647.43	4,779.24	28,426.67
2723007	ACC AMORT FORCE OR VACUUM MAINS	52,766.48	8,546.94	61,313.42	8,546.94	69,860.36
2723008	ACC AMORT SEWER MAINS	67,704.81	13,556.52	81,261.33	13,556.52	94,817.85
2723009	ACC AMORT OUTFALL LINES	276.48	39.48	315.96	39.48	355.44
2723010	ACC AMORT SEWER CIAC	45,253.26	13,565.89	58,819.15	13,886.01	72,705.16
2723011	ACC AMORT LIFT STATION	70,211.92	18,142.32	88,354.24	18,142.32	106,496.56
2723050	ACC AMORT-CIA REUSE	12,838.98	-	12,838.98	-	12,838.98
2723098	ACC AMORT MANHOLES	40,572.04	9,328.38	49,900.42	9,328.38	59,228.80

272.2 ACCUM AMORT OF CIA SEWER	839,288.38	83,443.33	922,731.71	83,763.45	1,006,495.16
TOTAL BALANCE SHEET	629,097.79	(560,357.79)	68,740.00	210,213.91	278,953.91

ACCOUNT DESCRIPTION	BEG. BAL. JUN PYA	ADDITIONS JUL-ALC PYA		ADDITIONS JAN-JUN CYA	FULL YEAR @ JUN CYA
4611020 WATER REVENUE-METERED	(1,391,005.13)	(1,351,556.82)	(2,742,561.75)	(1,391,945.34)	(4,134,507.09)
4611099 WATER REVENUE ACCRUALS	(50,042.00)	20,618.00	(29,424.00)	(20,191.00)	(49,615.00)
4612030 WATER REVENUE-COMMERCIAL	(38,193.89)	(50,615.64)	(88,809.53)	(57,126.05)	(145,935.58)
400.1 WATER REVENUE	(1,479,241.02)	(1,381,554.26)	(2,860,795.28)	(1,469,262.39)	(4,330,057.67)
5221000 SEWER REVENUE	(407,067.07)	(413,507.71)	(820,574.78)	(416,270.08)	(1,236,844.86)
5221099 SEWER REVENUE ACCRUALS	(1,756.00)	596.00	(1,160.00)	(873.00)	(2,033.00)
5222030 SEWER REVENUE-COMMERCIAL	(11,412.16)	(14,292.52)	(25,704.68)	(17,630.60)	(43,335.28)
400.2 SEWER REVENUE	(420,235.23)	(427,204.23)	(847,439.46)	(434,773.68)	(1,282,213.14)
4711000 MISC SERVICE REVENUES	(1,011.77)	(1,955.63)	(2,967.40)	311.93	(2,655.47)
4711025 CONNECTION METER FEES	(1,407.00)	(4,770.00)	(6,177.00)	(2,641.00)	(8,818.00)
4741001 NEW CUSTOMER CHGE - WATER	(9,015.00)	(8,715.00)	(17,730.00)	(7,965.00)	(25,695.00)
4741003 NEW CUSTOMER CHGE - W & S	(6,285.00)	(4,695.00)	(10,980.00)	(4,545.00)	(15,525.00)
4741008 NSF CHECK CHARGE	(1,805.00)	(2,315.00)	(4,120.00)	(2,130.00)	(6,250.00)
4741009 CUT-OFF CHARGE	(4,575.00)	(3,990.00)	(8,565.00)	(4,570.00)	(13,135.00)
4741013 TAMPERING FEE	(300.00)	(200.00)	(500.00)	(230.00)	(730.00)
400.4 MISC. SERVICE REVENUES	(24,398.77)	(26,640.63)	(51,039.40)	(21,769.07)	(72,808.47)
6151010 ELEC PWR - WATER SYSTEM	129,989.80	151,704.74	281,694.54	152,374.73	434,069.27
7151020 ELEC PWR - SEWER SYSTEM	44,454.66	58,774.68	103,229.34	52,797.54	156,026.88
401.1E ELECTRIC POWER	174,444.46	210,479.42	384,923.88	205,172.27	590,096.15
6181010 CHLORINE	31,290.15	37,173.45	68,463.60	40,050.00	108,513.60
6181050 ODOR CONTROL CHEMICALS	463.29	629.85	1,093.14	689.98	1,783.12
6181090 OTHER CHEMICALS (TREATMENT)	300.00	6,918.74	7,218.74	296.00	7,514.74
401.1F CHEMICALS	32,053.44	44,722.04	76,775.48	41,035.98	117,811.46
6361000 METER READING	21,329.75	21,578.70	42,908.45	20,266.60	63,175.05
401.1G METER READING	21,329.75	21,578.70	42,908.45	20,266.60	63,175.05
6019000 SYSTEM PROJECT	-	-	-	7,717.00	7,717.00
6019001 SALARIES-ACCOUNTING/FINANCE	-	-	-	22,362.00	22,362.00
6019002 SALARIES-ADMIN	-	-	-	5,478.00	5,478.00
6019003 SALARIES - EXECUTIVE	-	-	-	30,784.00	30,784.00
6019004 SALARIES-HR/PAYROLL	-	-	-	8,093.00	8,093.00
6019005 SALARIES-IT	-	-	-	4,468.00	4,468.00
6019006 SALARIES-OPS LEADERSHIP	-	-	-	5,898.00	5,898.00
6019007 SALARIES-REGULATORY	-	-	-	17,418.00	17,418.00
6019008 SALARIES-CUSTOMER SERVICE	-	-	-	270.00	270.00
6019020 SALARIES-CHGD TO PLT-WSC	(50,317.50)	(45,710.00)	(96,027.50)	(83,872.50)	(179,900.00)
6019030 CAPITALIZED SALARIES - ADMIN	(1,248.00)	(1,162.00)	(2,410.00)	(321.00)	(2,731.00)
6019040 SALARIES-OPS FIELD	224,397.03	202,927.92	427,324.95	248,252.00	675,576.95
6019050 SALARIES-OPS ADMIN	113,857.84	142,811.59	256,669.43	36,947.00	293,616.43
401.1H SALARIES	286,689.37	298,867.51	585,556.88	303,493.50	889,050.38
6708000 UNCOLLECTIBLE ACCOUNTS	6,094.37	7,905.36	13,999.73	10,494.89	24,494.62
6708001 AGENCY EXPENSE	707.84	710.18	1,418.02	528.37	1,946.39
401.1K UNCOLLECTIBLE ACCOUNTS	6,802.21	8,615.54	15,417.75	11,023.26	26,441.01
6319011 ENGINEERING FEES	2,204.28	-	2,204.28	209.41	2,413.69
6329002 AUDIT FEES	1,896.00	4,570.00	6,466.00	380.00	6,846.00
6329013 ACCOUNTING STUDIES	-	66,483.00	66,483.00	4,899.00	71,382.00
6329014 TAX RETURN REVIEW	1,191.00	618.00	1,809.00	973.00	2,782.00
6338001 LEGAL FEES	1,595.75	3,159.80	4,755.55	6,403.25	11,158.80
6369003 TEMP EMPLOY - CLERICAL	2,261.32	5,327.12	7,588.44	5,804.00	13,392.44
6369005 PAYROLL SERVICES	1,041.00	1,226.00	2,267.00	1,279.00	3,546.00
6369006 EMPLOY FINDER FEES	716.00	3,470.00	4,186.00	9,262.00	13,448.00
6369090 OTHER DIR OUTSIDE SERVICES	12.00	42,211.00	42,223.00	21,029.00	63,252.00
401.1L OUTSIDE SERVICES-DIRECT	10,917.35	127,064.92	137,982.27	50,238.66	188,220.93
6369007 COMPUTER MAINT	1,221.00	1,737.00	2,958.00	13,097.00	16,055.00
6369009 COMPUTER-AMORT & PROG COST	677.56	777.39	1,454.95	940.00	2,394.95
6369012 INTERNET SUPPLIER	329.87	955.14	1,285.01	1,465.00	2,750.01

6759003	COMPUTER SUPPLIES	656.11	840.22	1,496.33	588.00	2,084.33
6759016	MICROFILMING	277.00	178.00	455.00	228.00	683.00
6759095	WEBSITE DEVELOPMENT	-	-	-	715.00	715.00
401.1LL	IT DEPARTMENT	3,161.54	4,487.75	7,649.29	17,033.00	24,682.29
6049010	HEALTH INS REIMBURSEMENTS	32,852.48	41,552.43	74,404.91	51,062.00	125,466.91
6049011	EMPLOYEE INS DEDUCTIONS	-	-	-	(1,435.00)	(1,435.00)
6049012	HEALTH COSTS & OTHER	-	-	-	144.00	144.00
6049015	DENTAL INS REIMBURSEMENTS	-	-	-	501.00	501.00
6049020	PENSION CONTRIBUTIONS	7,392.01	6,714.03	14,106.04	8,279.00	22,385.04
6049050	HEALTH INS PREMIUMS	-	1,268.64	1,268.64	1,104.00	2,372.64
6049055	DENTAL PREMIUMS	-	-	-	65.00	65.00
6049060	TERM LIFE INS	-	-	-	227.00	227.00
6049070	401K/ESOP CONTRIBUTIONS	9,593.50	9,673.93	19,267.43	10,991.00	30,258.43
6049080	DISABILITY INSURANCE	-	88.51	88.51	110.00	198.51
6049090	OTHER EMP PENS & BENEFITS	3,450.21	3,379.90	6,830.11	3,120.00	9,950.11
401.1N	EMPLOYEE PENSION&BENEFITS	53,288.20	62,677.44	115,965.64	74,168.00	190,133.64
6599090	OTHER INS	27,609.34	27,256.48	54,865.82	10,111.00	64,976.82
401.1O	INSURANCE	27,609.34	27,256.48	54,865.82	10,111.00	64,976.82
7668010	RATE CASE EXPENSE	8,301.27	8,865.04	17,166.31	-	17,166.31
401.1P	REGULATORY COMMISSION EXP	8,301.27	8,865.04	17,166.31	-	17,166.31
6759001	PUBL SUBSCRIPTIONS & TAPES	(4.03)	90.43	86.40	(13.00)	73.40
6759002	ANSWERING SERV	1,085.28	897.94	1,983.22	1,062.00	3,045.22
6759004	PRINTING & BLUEPRINTS	375.91	511.00	886.91	420.00	1,306.91
6759006	UPS & AIR FREIGHT	838.35	1,110.67	1,949.02	648.17	2,597.19
6759008	XEROX	160.47	154.00	314.47	137.00	451.47
6759009	OFFICE SUPPLY STORES	2,234.08	3,021.93	5,256.01	3,683.00	8,939.01
6759010	REIM OFFICE EMPLOYEE EXPENSES	64.22	216.54	280.76	166.00	446.76
6759013	CLEANING SUPPLIES	156.86	86.30	243.16	142.00	385.16
6759014	MEMBERSHIPS - OFFICE EMPLOYEE	110.00	339.00	449.00	32.00	481.00
6759090	OTHER OFFICE EXPENSES	923.59	1,363.08	2,286.67	2,557.00	4,843.67
401.1R	OFFICE SUPPLIES	5,944.73	7,790.89	13,735.62	8,834.17	22,569.79
6759005	POSTAGE & POSTAGE METER-OFFICE	18,976.78	16,940.54	35,917.32	13,542.00	49,459.32
6759007	PRINTING CUSTOMER SERVICE	3,201.26	725.35	3,926.61	2,577.53	6,504.14
6759011	ENVELOPES	1,925.00	3,935.00	5,860.00	2,640.00	8,500.00
6759012	BILL STOCK	682.00	938.00	1,620.00	826.00	2,446.00
6759051	COMPUTER SUPPLIES - BILLING	745.00	753.00	1,498.00	608.00	2,106.00
401.1RR	BILLING & CUSTOMER SERVICE	25,530.04	23,291.89	48,821.93	20,193.53	69,015.46
6759110	OFFICE TELEPHONE	778.85	1,056.73	1,835.58	1,096.00	2,931.58
6759115	OFFICE COMP PHONE LINE	-	365.00	365.00	-	365.00
6759120	OFFICE ELECTRIC	1,485.43	1,904.31	3,389.74	1,579.00	4,968.74
6759125	OFFICE WATER	77.00	133.00	210.00	63.00	273.00
6759130	OFFICE GAS	232.00	85.00	317.00	217.00	534.00
6759135	OPERATIONS TELEPHONES	7,665.02	8,956.94	16,621.96	6,319.10	22,941.06
6759136	OPERATIONS TELEPHONES-LONG DIST	5.37	16.25	21.62	-	21.62
6759140	ALARM SYS PHONE EXPENSE	3,553.47	4,506.84	8,060.31	4,762.57	12,822.88
401.1S	OFFICE UTILITIES	13,797.14	17,024.07	30,821.21	14,036.67	44,857.88
6759210	OFFICE CLEANING SERV	1,239.43	1,684.02	2,923.45	1,751.00	4,674.45
6759220	LNDSCPING MOWING & SNOWPLWNG	558.04	1,040.85	1,598.89	828.00	2,426.89
6759230	OFFICE GARBAGE REMOVAL	204.47	281.95	486.42	798.00	1,284.42
6759260	REPAIR OFF MACH & HEATING	120.22	576.29	696.51	248.00	944.51
6759290	OTHER OFFICE MAINT	1,437.78	2,195.77	3,633.55	1,040.00	4,673.55
401.1U	OFFICE MAINTENANCE	3,559.94	5,778.88	9,338.82	4,665.00	14,003.82
6759330	MEMBERSHIPS - COMPANY	5.00	3,872.63	3,877.63	4.00	3,881.63
7048050	EMPLOYEES ED EXPENSES	-	2.00	2.00	40.00	42.00
7048055	OFFICE EDUCATION/TRAIN. EXP	677.00	2,177.25	2,854.25	2,489.00	5,343.25
7758365	TRAVELS/LODGING	-	-	-	1,850.99	1,850.99
7758370	MEALS & RELATED EXP	950.54	2,159.05	3,109.59	710.22	3,819.81
7758380	BANK SERV CHARGES	4,638.38	4,211.24	8,849.62	4,682.00	13,531.62
7758381	LOC FEE	-	8.64	8.64	-	8.64
7758390	OTHER MISC GENERAL	3,433.70	7,111.59	10,545.29	4,353.37	14,898.66
401.1V	MISCELLANEOUS EXPENSE	9,704.62	19,542.40	29,247.02	14,129.58	43,376.60
6755070	WATER PERMITS	-	-	-	250.00	250.00
6755090	WATER-OTHER MAINT EXP	10,054.22	9,140.06	19,194.28	13,037.36	32,231.64

	6759503 WATER-MAINT SUPPLIES	6,949.79	14,186.37	21,136.16	16,035.15	37,171.31
	6759506 WATER-MAINT REPAIRS	4,447.25	9,379.90	13,827.15	17,050.21	30,877.36
	6759507 WATER-MAIN BREAKS	-	1,350.00	1,350.00	2,863.05	4,213.05
	6759509 WATER-ELEC EQUIPT REPAIR	2,060.50	3,947.50	6,008.00	1,827.50	7,835.50
401.1X	MAINTENANCE-WATER PLANT	23,511.76	38,003.83	61,515.59	51,063.27	112,578.86
	7754003 SEWER-MAINT SUPPLIES	164.34	955.74	1,120.08	2,131.43	3,251.51
	7754006 SEWER-MAINT REPAIRS	1,570.64	3,537.23	5,107.87	1,327.20	6,435.07
	7754009 SEWER-ELEC EQUIPT REPAIR	1,379.24	1,058.05	2,437.29	1,544.14	3,981.43
	7755070 SEWER PERMITS	-	1,000.00	1,000.00	-	1,000.00
	7758490 SEWER-OTHER MAINT EXP	210.68	2,064.70	2,275.38	5,579.78	7,855.16
401.1Y	MAINTENANCE-SEWER PLANT	3,324.90	8,615.72	11,940.62	10,582.55	22,523.17
	7754008 SEWER-SLUDGE HAULING	67,714.20	73,252.12	140,966.32	71,481.25	212,447.57
	7754011 SEWER-SEWER RODDING	-	7,400.00	7,400.00	-	7,400.00
401.1YY	SLUDGE/RODDING	67,714.20	80,652.12	148,366.32	71,481.25	219,847.57
	6759080 MAINT-DEFERRED CHARGES	4,272.71	2,472.00	6,744.71	696.00	7,440.71
	6759405 COMMUNICATION EXPENSES	8,192.94	9,970.38	18,163.32	9,053.00	27,216.32
	6759412 UNIFORMS	3,054.82	958.74	4,013.56	1,295.67	5,309.23
	6759415 MOWING/SNOWPLOWING	11,711.75	13,610.00	25,321.75	10,650.00	35,971.75
	6759430 SALES/USE TAX EXPENSE	12.56	182.54	195.10	276.14	471.24
	6759490 GARBAGE REMOVAL WTR/SWR	1,901.15	1,126.62	3,027.77	1,350.86	4,378.63
401.1Z	MAINTENANCE-WTR&SWR PLANT	29,145.93	28,320.28	57,466.21	23,321.67	80,787.88
	6205003 OPERATORS EXPENSES	30.47	88.48	118.95	80.92	199.87
	6759017 OPERATORS-CLEANING SUPPLIES	376.19	782.78	1,158.97	735.14	1,894.11
	6759018 OPERATORS-OTHER OFFICE EXPENSE	1,513.10	4,338.29	5,851.39	4,157.19	10,008.58
	6759019 OPERATORS- PUBLICATIONS/ SUBSCRIPTIONS	88.22		88.22		88.22
	6759410 OPERATORS ED EXPENSES	412.68	545.29	957.97	2,248.59	3,206.56
	6759413 OPERATORS-POSTAGE	43.94	101.83	145.77	28.80	174.57
	6759414 OPERATORS-OFFICE SUPPLY STORES	29.81	67.40	97.21	-	97.21
	6759416 OPERATORS-MEMBERSHIPS	2,671.79	3,464.82	6,136.61	1,441.35	7,577.96
401.1ZZ	OPERATORS EXPENSES	5,166.20	9,388.89	14,555.09	8,691.99	23,247.08
	6355010 WATER TESTS	11,932.00	18,679.00	30,611.00	18,715.00	49,326.00
	6355030 TESTING EQUIP & CHEM	1,391.05	2,680.89	4,071.94	2,194.35	6,266.29
	7352020 SEWER TESTS	1,755.00	4,769.00	6,524.00	3,615.00	10,139.00
401.2B	MAINTENANCE-TESTING	15,078.05	26,128.89	41,206.94	24,524.35	65,731.29
	6501020 GASOLINE	31,330.39	28,174.37	59,504.76	21,725.69	81,230.45
	6501030 AUTO REPAIR & TIRES	7,091.50	8,787.90	15,879.40	7,330.64	23,210.04
	6501040 AUTO LICENSES	4,675.81	51.29	4,727.10	531.05	5,258.15
	6509090 OTHER TRANS EXPENSES	120.76	11.51	132.27	370.00	502.27
401.2D	TRANSPORTATION EXPENSE	43,218.46	37,025.07	80,243.53	29,957.38	110,200.91
	4032011 DEPRECIATION-10111	24.00	24.00	48.00	24.00	72.00
	4032014 DEPRECIATION-10114	23,437.50	41,458.06	64,895.56	38,889.99	103,785.55
	4032021 DEPRECIATION-10121	1,564.08	1,667.17	3,231.25	1,816.62	5,047.87
	4032025 DEPRECIATION-10125	12,417.90	13,932.82	26,350.72	14,261.87	40,612.59
	4032031 DEPRECIATION-10131	15,068.34	52,740.20	67,808.54	44,245.06	112,053.60
	4032032 DEPRECIATION-10132	5,847.06	6,122.33	11,969.39	6,193.09	18,162.48
	4032042 DEPRECIATION-10142	39,852.06	40,294.70	80,146.76	40,256.60	120,403.36
	4032043 DEPRECIATION-10143	126,700.14	160,027.87	286,728.01	157,270.62	443,998.63
	4032045 DEPRECIATION-10145	20,269.44	21,338.58	41,608.02	21,996.21	63,604.23
	4032046 DEPRECIATION-10146	7,501.50	7,737.59	15,239.09	7,981.95	23,221.04
	4032047 DEPRECIATION-10147	949.14	1,129.71	2,078.85	1,216.40	3,295.25
	4032048 DEPRECIATION-10148	6,661.38	7,477.61	14,138.99	7,791.36	21,930.35
	4032090 DEPRECIATION-10190	2,768.39	2,842.58	5,610.97	2,715.56	8,326.53
	4032091 DEPRECIATION-10191	1,528.92	1,868.14	3,397.06	1,435.24	4,832.30
	4032092 DEPRECIATION-10300	23,442.13	36,364.48	59,806.61	1,658.00	61,464.61
	4032093 DEPRECIATION-10193	54.00	56.00	110.00	58.00	168.00
	4032094 DEPRECIATION-10194	3,149.00	3,269.56	6,418.56	2,861.76	9,280.32
	4032095 DEPRECIATION-10195	370.26	370.20	740.46	356.46	1,096.92
	4032097 DEPRECIATION-10197	498.77	496.39	995.16	22.98	1,018.14
	4032098 DEPRECIATION-COMPUTER	2,461.89	6,244.64	8,706.53	6,222.00	14,928.53
	403.2 DEPRECIATION EXP-WATER	294,565.90	405,462.63	700,028.53	357,273.77	1,057,302.30
	4033003 DEPRECIATION-10203	41,557.98	41,557.98	83,115.96	41,557.98	124,673.94
	4033004 DEPRECIATION-10204	1,508.88	1,508.88	3,017.76	1,508.88	4,526.64
	4033005 DEPRECIATION-10205	13,605.36	7,310.31	20,915.67	7,535.47	28,451.14
	4033006 DEPRECIATION-10206	6,106.32	6,162.26	12,268.58	6,177.66	18,446.24
	4033007 DEPRECIATION-10207	10,893.36	10,893.36	21,786.72	10,893.86	32,680.58



4033008 DEPRECIATION-10208	21,349.62	21,366.76	42,716.38	21,376.31	64,092.69
4033009 DEPRECIATION-10209	278.34	278.34	556.68	278.34	835.02
4033010 DEPRECIATION-10210	7,557.06	7,557.54	15,114.60	7,562.54	22,677.14
4033011 DEPRECIATION-10211	25,191.18	25,888.26	51,079.44	26,008.62	77,088.06
4033020 DEPRECIATION-10220	22.68	22.68	45.36	22.68	68.04
4033091 DEPRECIATION-10291	19.20	19.20	38.40	19.20	57.60
4033094 DEPRECIATION-10294	106.74	107.66	214.40	108.12	322.52
403.3 DEPRECIATION EXP-SEWER	128,196.72	122,673.23	250,869.95	123,049.66	373,919.61
4037006 DEPRECIATION-3662006	1,644.96	1,650.36	3,295.32	1,650.36	4,945.68
4037008 DEPRECIATION-3752008	3,928.62	3,929.28	7,857.90	3,930.55	11,788.45
4037046 DEPRECIATION-3675046	9.30	9.30	18.60	9.30	27.90
403.7 DEPRECIATION EXP-REUSE	5,582.88	5,588.94	11,171.82	5,590.21	16,762.03
4071000 AMORT EXP-CIA-WATER	(32,366.88)	(32,366.89)	(64,733.77)	(32,366.88)	(97,100.65)
4071010 AMORT EXP 2711010	(44,291.52)	(46,900.93)	(91,192.45)	(49,857.30)	(141,049.75)
4071011 AMORT EXP 2711011	(8.34)	(8.34)	(16.68)	(8.34)	(25.02)
4071014 AMORT EXP 2711014	(3,632.40)	(3,632.40)	(7,264.80)	(3,632.40)	(10,897.20)
4071021 AMORT EXP 2711021	(223.56)	(223.56)	(447.12)	(223.56)	(670.68)
4071025 AMORT EXP 2711025	(1,060.98)	(1,060.98)	(2,121.96)	(1,060.98)	(3,182.94)
4071031 AMORT EXP 2711031	(3,599.46)	(3,599.46)	(7,198.92)	(3,599.46)	(10,798.38)
4071032 AMORT EXP 2711032	(463.80)	(463.80)	(927.60)	(463.80)	(1,391.40)
4071042 AMORT EXP 2711042	(2,468.04)	(2,468.04)	(4,936.08)	(2,468.04)	(7,404.12)
4071043 AMORT EXP 2711043	(69,609.24)	(75,058.59)	(144,667.83)	(77,146.74)	(221,814.57)
4071045 AMORT EXP 2711045	(14,434.92)	(15,225.01)	(29,659.93)	(15,552.36)	(45,212.29)
4071046 AMORT EXP 2711046	(1,206.66)	(1,206.66)	(2,413.32)	(1,206.66)	(3,619.98)
4071047 AMORT EXP 2711047	(51.06)	(51.06)	(102.12)	(51.06)	(153.18)
4071048 AMORT EXP 2711048	(6,424.86)	(7,235.34)	(13,660.20)	(7,524.84)	(21,185.04)
407.6 AMORT EXP-CIA-WATER	(179,841.72)	(189,501.06)	(369,342.78)	(195,162.42)	(564,505.20)
4073000 AMORT EXP-CIA-SEWER	(8,524.74)	(8,524.74)	(17,049.48)	(8,524.74)	(25,574.22)
4073003 AMORT EXP 2721003	(5,809.14)	(5,809.14)	(11,618.28)	(5,809.14)	(17,427.42)
4073004 AMORT EXP 2721004	(213.96)	(213.96)	(427.92)	(213.96)	(641.88)
4073005 AMORT EXP 2721005	(1,821.00)	(936.72)	(2,757.72)	(936.72)	(3,694.44)
4073006 AMORT EXP 2721006	(4,779.24)	(4,779.24)	(9,558.48)	(4,779.24)	(14,337.72)
4073007 AMORT EXP 2721007	(8,546.94)	(8,546.94)	(17,093.88)	(8,546.94)	(25,640.82)
4073008 AMORT EXP 2721008	(13,556.52)	(13,556.52)	(27,113.04)	(13,556.52)	(40,669.56)
4073009 AMORT EXP 2721009	(39.48)	(39.48)	(78.96)	(39.48)	(118.44)
4073010 AMORT EXP 2721010	(13,441.74)	(13,565.89)	(27,007.63)	(13,886.01)	(40,893.64)
4073011 AMORT EXP 2721011	(18,142.32)	(18,142.32)	(36,284.64)	(18,142.32)	(54,426.96)
4073098 AMORT EXP 2721098	(9,328.38)	(9,328.38)	(18,656.76)	(9,328.38)	(27,985.14)
407.7 AMORT EXP-CIA-SEWER	(84,203.46)	(83,443.33)	(167,646.79)	(83,763.45)	(251,410.24)
4081201 FICA EXPENSE	25,689.61	24,273.07	49,962.68	31,102.00	81,064.68
4091050 FED UNEMPLOYMENT TAX	1,038.17	116.47	1,154.64	1,212.00	2,366.64
4091060 ST UNEMPLOYMENT TAX	3,425.08	430.08	3,855.16	4,239.00	8,094.16
408.2 PAYROLL TAXES	30,152.86	24,819.62	54,972.48	36,553.00	91,525.48
4081100 PROPERTY & OTHER GEN TAXES	135,991.25	(132,719.71)	3,271.54	188,250.27	191,521.81
4081121 REAL ESTATE TAX	1,462.00	6,970.04	8,432.04	1,552.77	9,984.81
4081122 PERS PROP & ICT TAX	-	334,403.56	334,403.56	-	334,403.56
4081301 GROSS RECEIPTS TAX	82,798.72	100,602.84	183,401.56	82,592.96	265,994.52
4081303 FRANCHISE TAX	177.70	520.47	698.17	150.00	848.17
408.3 OTHER TAXES	220,429.67	309,777.20	530,206.87	272,546.00	802,752.87
4091000 INCOME TAXES-FEDERAL	-	13,622.00	13,622.00	-	13,622.00
409.1 INCOME TAXES-FEDERAL	-	13,622.00	13,622.00	-	13,622.00
4091100 INCOME TAXES-STATE	-	2,262.00	2,262.00	-	2,262.00
409.2 INCOME TAXES-STATE	-	2,262.00	2,262.00	-	2,262.00
4101100 DEF INCOME TAXES-STATE	-	2,174.00	2,174.00	-	2,174.00
410.2 DEFERRED INCOME TAXES-ST	-	2,174.00	2,174.00	-	2,174.00
4122000 AMORT OF INVEST TAX CREDIT	(170.34)	(84.73)	(255.07)	-	(255.07)
412.1 AMORT OF INVEST TAX CR	(170.34)	(84.73)	(255.07)	-	(255.07)
4141040 SALE OF EQUIPMENT	(12,556.00)	(215.78)	(12,771.78)	-	(12,771.78)
413.1 RENTAL & OTHER INCOME	(12,556.00)	(215.78)	(12,771.78)	-	(12,771.78)

4101000 DEF INCOME TAX-FEDERAL	-	15,684.00	15,684.00	-	15,684.00
419.1 DEFERRED INCOME TAXES-FED	-	15,684.00	15,684.00	-	15,684.00
4192000 INTEREST EXPENSE-INTER-CO	216,307.50	429,398.50	645,706.00	343,018.50	988,724.50
419.2 INTEREST EXPENSE-INTERCO	216,307.50	429,398.50	645,706.00	343,018.50	988,724.50
4201000 INTEREST DURING CONSTRUCTION	(133,063.77)	(73,067.30)	(206,131.07)	(163,661.83)	(369,792.90)
420.1 INTEREST DURING CONSTRUCTION	(133,063.77)	(73,067.30)	(206,131.07)	(163,661.83)	(369,792.90)
4261000 MISCELLANEOUS INCOME	(177.19)	(1,275.00)	(1,452.19)	-	(1,452.19)
426.1 MISCELLANEOUS INCOME	(177.19)	(1,275.00)	(1,452.19)	-	(1,452.19)
4272050 S/T INT EXP CUSTOMERS DEP	8,129.28	7,330.26	15,459.54	7,245.11	22,704.65
4272090 S/T INT EXP OTHER	(128.00)	(605.00)	(733.00)	(1,121.00)	(1,854.00)
427.2 SHORT TERM INTEREST EXP	8,001.28	6,725.26	14,726.54	6,124.11	20,850.65
TOTAL INCOME STATEMENT	(560,357.79)	271,378.83	(288,978.96)	(210,213.91)	(499,192.87)
TOTAL BALANCE SHEET	629,097.79	(560,357.79)		210,213.91	278,953.91
TOTAL INCOME STATEMENT	-	271,378.83		(210,213.91)	61,164.92

1

TB.JULPY JUNCY

TIMINGS FOR EACH PHASE OF THIS REPORT

EXPLO	DE/VALIDATE	00:00:01	22.977	1%
RETRI	EVE	00:00:03	61.619	9%
CALCU	LATE	00:00:00	05.818	9%
FORMA	T	00:00:00	09.584	2%
TOTAL	00:00:06		100%	

DETAIL TYPE: B BY COMPANY

UTILITIES, INCO

DETAIL TRIAL BALANCE

ACCOUNT	DESCRIPTION	ADDITIONS JUL-ALC PYA	ADDITIONS JAN-JUN CYA	I/S FULL YEAR @ JUN CYA
ACCOUNT	DESCRIPTION	ADDITIONS JUL-ALC PYA	ADDITIONS JAN-JUN CYA	FULL YEAR @ JUN CYA
4611020	WATER REVENUE-METERED	(1,351,556.62)	(1,391,945.34)	(2,743,501.96)
4611099	WATER REVENUE ACCRUALS	20,618.00	(20,191.00)	427.00
4612030	WATER REVENUE-COMMERCIAL	(50,615.64)	(57,126.05)	(107,741.69)
400.1	WATER REVENUE	(1,381,554.26)	(1,469,262.39)	(2,850,816.65)
5221000	SEWER REVENUE	(413,507.71)	(416,270.08)	(829,777.79)
5221099	SEWER REVENUE ACCRUALS	596.00	(873.00)	(277.00)
5222030	SEWER REVENUE-COMMERCIAL	(14,292.52)	(17,630.60)	(31,923.12)
400.2	SEWER REVENUE	(427,204.23)	(434,773.68)	(861,977.91)
4711000	MISC SERVICE REVENUES	(1,955.63)	311.93	(1,643.70)
4711025	CONNECTION METER FEES	(4,770.00)	(2,641.00)	(7,411.00)
4741001	NEW CUSTOMER CHGE - WATER	(8,715.00)	(7,965.00)	(16,680.00)
4741003	NEW CUSTOMER CHGE - W & S	(4,695.00)	(4,545.00)	(9,240.00)
4741008	NSF CHECK CHARGE	(2,315.00)	(2,130.00)	(4,445.00)
4741009	CUT-OFF CHARGE	(3,990.00)	(4,570.00)	(8,560.00)
4741013	TAMPERING FEE	(200.00)	(230.00)	(430.00)
400.4	MISC. SERVICE REVENUES	(26,640.63)	(21,769.07)	(48,409.70)
6151010	ELEC PWR - WATER SYSTEM	151,704.74	152,374.73	304,079.47
7151020	ELEC PWR - SEWER SYSTEM	58,774.68	52,797.54	111,572.22
401.1E	ELECTRIC POWER	210,479.42	205,172.27	415,651.69
6181010	CHLORINE	37,173.45	40,050.00	77,223.45
6181050	ODOR CONTROL CHEMICALS	629.85	689.98	1,319.83
6181090	OTHER CHEMICALS (TREATMENT)	6,918.74	296.00	7,214.74
401.1F	CHEMICALS	44,722.04	41,035.98	85,758.02
6361000	METER READING	21,578.70	20,266.60	41,845.30
401.1G	METER READING	21,578.70	20,266.60	41,845.30
6019000	SYSTEM PROJECT	-	7,717.00	7,717.00
6019001	SALARIES-ACCOUNTING/FINANCE	-	22,362.00	22,362.00
6019002	SALARIES-ADMIN	-	5,478.00	5,478.00
6019003	SALARIES - EXECUTIVE	-	30,784.00	30,784.00
6019004	SALARIES-HR/PAYROLL	-	8,093.00	8,093.00
6019005	SALARIES-IT	-	4,468.00	4,468.00
6019006	SALARIES-OPS LEADERSHIP	-	5,898.00	5,898.00
6019007	SALARIES-REGULATORY	-	17,418.00	17,418.00
6019008	SALARIES-CUSTOMER SERVICE	-	270.00	270.00
6019020	SALARIES-CHGD TO PLT-WSC	(45,710.00)	(83,872.50)	(129,582.50)
6019030	CAPITALIZED SALARIES - ADMIN	(1,162.00)	(321.00)	(1,483.00)
6019040	SALARIES-OPS FIELD	202,927.92	248,252.00	451,179.92
6019050	SALARIES-OPS ADMIN	142,811.59	36,947.00	179,758.59
401.1H	SALARIES	298,867.51	303,493.50	602,361.01
6708000	UNCOLLECTIBLE ACCOUNTS	7,905.36	10,494.89	18,400.25
6708001	AGENCY EXPENSE	710.18	528.37	1,238.55
401.1K	UNCOLLECTIBLE ACCOUNTS	8,615.54	11,023.26	19,638.80
6319011	ENGINEERING FEES	-	209.41	209.41
6329002	AUDIT FEES	4,570.00	380.00	4,950.00
6329013	ACCOUNTING STUDIES	66,483.00	4,899.00	71,382.00
6329014	TAX RETURN REVIEW	618.00	973.00	1,591.00
6338001	LEGAL FEES	3,159.80	6,403.25	9,563.05
6369003	TEMP EMPLOY - CLERICAL	5,327.12	5,804.00	11,131.12
6369005	PAYROLL SERVICES	1,226.00	1,279.00	2,505.00
6369006	EMPLOY FINDER FEES	3,470.00	9,262.00	12,732.00

6369090	OTHER DIR OUTSIDE SERVICES	42,211.00	21,029.00	63,240.00
401.1L	OUTSIDE SERVICES-DIRECT	127,064.92	50,238.66	177,303.58
6369007	COMPUTER MAINT	1,737.00	13,097.00	14,834.00
6369009	COMPUTER-AMORT & PROG COST	777.39	940.00	1,717.39
6369012	INTERNET SUPPLIER	955.14	1,465.00	2,420.14
6759003	COMPUTER SUPPLIES	840.22	588.00	1,428.22
6759016	MICROFILMING	178.00	228.00	406.00
6759095	WEBSITE DEVELOPMENT	-	715.00	715.00
401.1LL	IT DEPARTMENT	4,487.75	17,033.00	21,520.75
6049010	HEALTH INS REIMBURSEMENTS	41,552.43	51,062.00	92,614.43
6049011	EMPLOYEE INS DEDUCTIONS	-	(1,435.00)	(1,435.00)
6049012	HEALTH COSTS & OTHER	-	144.00	144.00
6049015	DENTAL INS REIMBURSEMENTS	-	501.00	501.00
6049020	PENSION CONTRIBUTIONS	6,714.03	8,279.00	14,993.03
6049050	HEALTH INS PREMIUMS	1,268.64	1,104.00	2,372.64
6049055	DENTAL PREMIUMS	-	65.00	65.00
6049060	TERM LIFE INS	-	227.00	227.00
6049070	401K/ESOP CONTRIBUTIONS	9,673.93	10,991.00	20,664.93
6049080	DISABILITY INSURANCE	88.51	110.00	198.51
6049090	OTHER EMP PENS & BENEFITS	3,379.90	3,120.00	6,499.90
401.1N	EMPLOYEE PENSION&BENEFITS	62,677.44	74,168.00	136,845.44
6599090	OTHER INS	27,256.48	10,111.00	37,367.48
401.1O	INSURANCE	27,256.48	10,111.00	37,367.48
7668010	RATE CASE EXPENSE	8,865.04	-	8,865.04
401.1P	REGULATORY COMMISSION EXP	8,865.04	-	8,865.04
6759001	PUBL SUBSCRIPTIONS & TAPES	90.43	(13.00)	77.43
6759002	ANSWERING SERV	897.94	1,062.00	1,959.94
6759004	PRINTING & BLUEPRINTS	511.00	420.00	931.00
6759006	UPS & AIR FREIGHT	1,110.67	648.17	1,758.84
6759008	XEROX	154.00	137.00	291.00
6759009	OFFICE SUPPLY STORES	3,021.93	3,683.00	6,704.93
6759010	REIM OFFICE EMPLOYEE EXPENSES	216.54	166.00	382.54
6759013	CLEANING SUPPLIES	86.30	142.00	228.30
6759014	MEMBERSHIPS - OFFICE EMPLOYEE	339.00	32.00	371.00
6759090	OTHER OFFICE EXPENSES	1,363.08	2,557.00	3,920.08
401.1R	OFFICE SUPPLIES	7,790.89	8,834.17	16,625.06
6759005	POSTAGE & POSTAGE METER-OFFICE	16,940.54	13,542.00	30,482.54
6759007	PRINTING CUSTOMER SERVICE	725.35	2,577.53	3,302.88
6759011	ENVELOPES	3,935.00	2,640.00	6,575.00
6759012	BILL STOCK	938.00	826.00	1,764.00
6759051	COMPUTER SUPPLIES - BILLING	753.00	608.00	1,361.00
401.1RR	BILLING & CUSTOMER SERVICE	23,291.89	20,193.53	43,485.42
6759110	OFFICE TELEPHONE	1,056.73	1,096.00	2,152.73
6759115	OFFICE COMP PHONE LINE	365.00	-	365.00
6759120	OFFICE ELECTRIC	1,904.31	1,579.00	3,483.31
6759125	OFFICE WATER	133.00	63.00	196.00
6759130	OFFICE GAS	85.00	217.00	302.00
6759135	OPERATIONS TELEPHONES	8,956.94	6,319.10	15,276.04
6759136	OPERATIONS TELEPHONES-LONG DIST	16.25	-	16.25
6759140	ALARM SYS PHONE EXPENSE	4,506.84	4,762.57	9,269.41
401.1S	OFFICE UTILITIES	17,024.07	14,036.67	31,060.74
6759210	OFFICE CLEANING SERV	1,684.02	1,751.00	3,435.02
6759220	LNDSCPING MOWING & SNOWPLWNG	1,040.85	828.00	1,868.85
6759230	OFFICE GARBAGE REMOVAL	281.95	798.00	1,079.95
6759260	REPAIR OFF MACH & HEATING	576.29	248.00	824.29
6759290	OTHER OFFICE MAINT	2,195.77	1,040.00	3,235.77
401.1U	OFFICE MAINTENANCE	5,778.88	4,665.00	10,443.88
6759330	MEMBERSHIPS - COMPANY	3,872.63	4.00	3,876.63
7048050	EMPLOYEES ED EXPENSES	2.00	40.00	42.00
7048055	OFFICE EDUCATION/TRAIN. EXP	2,177.25	2,489.00	4,666.25
7758365	TRAVELS/LODGING	-	1,850.99	1,850.99
7758370	MEALS & RELATED EXP	2,159.05	710.22	2,869.27
7758380	BANK SERV CHARGES	4,211.24	4,682.00	8,893.24

	7758381 LOC FEE	8.64	-	8.64
	7758390 OTHER MISC GENERAL	7,111.59	4,353.37	11,464.96
401.1V	MISCELLANEOUS EXPENSE	19,542.40	14,129.58	33,671.98
	6755070 WATER PERMITS	-	250.00	250.00
	6755090 WATER-OTHER MAINT EXP	9,140.06	13,037.36	22,177.42
	6759503 WATER-MAINT SUPPLIES	14,186.37	16,035.15	30,221.52
	6759506 WATER-MAINT REPAIRS	9,379.90	17,050.21	26,430.11
	6759507 WATER-MAIN BREAKS	1,350.00	2,863.05	4,213.05
	6759509 WATER-ELEC EQUIPT REPAIR	3,947.50	1,827.50	5,775.00
401.1X	MAINTENANCE-WATER PLANT	38,003.83	51,063.27	89,067.10
	7754003 SEWER-MAINT SUPPLIES	955.74	2,131.43	3,087.17
	7754006 SEWER-MAINT REPAIRS	3,537.23	1,327.20	4,864.43
	7754009 SEWER-ELEC EQUIPT REPAIR	1,058.05	1,544.14	2,602.19
	7755070 SEWER PERMITS	1,000.00	-	1,000.00
	7758490 SEWER-OTHER MAINT EXP	2,064.70	5,579.78	7,644.48
401.1Y	MAINTENANCE-SEWER PLANT	8,615.72	10,582.55	19,198.27
	7754008 SEWER-SLUDGE HAULING	73,252.12	71,481.25	144,733.37
	7754011 SEWER-SEWER RODDING	7,400.00	-	7,400.00
401.1YY	SLUDGE/RODDING	80,652.12	71,481.25	152,133.37
	6759080 MAINT-DEFERRED CHARGES	2,472.00	696.00	3,168.00
	6759405 COMMUNICATION EXPENSES	9,970.38	9,053.00	19,023.38
	6759412 UNIFORMS	958.74	1,295.67	2,254.41
	6759415 MOWING/SNOWPLOWING	13,610.00	10,650.00	24,260.00
	6759430 SALES/USE TAX EXPENSE	182.54	276.14	458.68
	6759490 GARBAGE REMOVAL WTR/SWR	1,126.62	1,350.86	2,477.48
401.1Z	MAINTENANCE-WTR&SWR PLANT	28,320.28	23,321.67	51,641.95
	6205003 OPERATORS EXPENSES	88.48	80.92	169.40
	6759017 OPERATORS-CLEANING SUPPLIES	782.78	735.14	1,517.92
	6759018 OPERATORS-OTHER OFFICE EXPENSE	4,338.29	4,157.19	8,495.48
	6759019 OPERATORS- PUBLICATIONS/ SUBSCRIPTIONS			
	6759410 OPERATORS ED EXPENSES	545.29	2,248.59	2,793.88
	6759413 OPERATORS-POSTAGE	101.83	28.80	130.63
	6759414 OPERATORS-OFFICE SUPPLY STORES	67.40	-	67.40
	6759416 OPERATORS-MEMBERSHIPS	3,464.82	1,441.35	4,906.17
401.1ZZ	OPERATORS EXPENSES	9,388.89	8,691.99	18,080.88
	6355010 WATER TESTS	18,679.00	18,715.00	37,394.00
	6355030 TESTING EQUIP & CHEM	2,680.89	2,194.35	4,875.24
	7352020 SEWER TESTS	4,769.00	3,615.00	8,384.00
401.2B	MAINTENANCE-TESTING	26,128.89	24,524.35	50,653.24
	6501020 GASOLINE	28,174.37	21,725.69	49,900.06
	6501030 AUTO REPAIR & TIRES	8,787.90	7,330.64	16,118.54
	6501040 AUTO LICENSES	51.29	531.05	582.34
	6509090 OTHER TRANS EXPENSES	11.51	370.00	381.51
401.2D	TRANSPORTATION EXPENSE	37,025.07	29,957.38	66,982.45
	4032011 DEPRECIATION-10111	24.00	24.00	48.00
	4032014 DEPRECIATION-10114	41,458.06	38,889.99	80,348.05
	4032021 DEPRECIATION-10121	1,667.17	1,816.62	3,483.79
	4032025 DEPRECIATION-10125	13,932.82	14,261.87	28,194.69
	4032031 DEPRECIATION-10131	52,740.20	44,245.06	96,985.26
	4032032 DEPRECIATION-10132	6,122.33	6,193.09	12,315.42
	4032042 DEPRECIATION-10142	40,294.70	40,256.60	80,551.30
	4032043 DEPRECIATION-10143	160,027.87	157,270.62	317,298.49
	4032045 DEPRECIATION-10145	21,338.58	21,996.21	43,334.79
	4032046 DEPRECIATION-10146	7,737.59	7,981.95	15,719.54
	4032047 DEPRECIATION-10147	1,129.71	1,216.40	2,346.11
	4032048 DEPRECIATION-10148	7,477.61	7,791.36	15,268.97
	4032090 DEPRECIATION-10190	2,842.58	2,715.56	5,558.14
	4032091 DEPRECIATION-10191	1,868.14	1,435.24	3,303.38
	4032092 DEPRECIATION-10300	36,364.48	1,658.00	38,022.48
	4032093 DEPRECIATION-10193	56.00	58.00	114.00
	4032094 DEPRECIATION-10194	3,269.56	2,861.76	6,131.32
	4032095 DEPRECIATION-10195	370.20	356.46	726.66
	4032097 DEPRECIATION-10197	496.39	22.98	519.37
	4032098 DEPRECIATION-COMPUTER	6,244.64	6,222.00	12,466.64

403.2 DEPRECIATION EXP-WATER	405,462.63	357,273.77	762,736.40
4033003 DEPRECIATION-10203	41,557.98	41,557.98	83,115.96
4033004 DEPRECIATION-10204	1,508.88	1,508.88	3,017.76
4033005 DEPRECIATION-10205	7,310.31	7,535.47	14,845.78
4033006 DEPRECIATION-10206	6,162.26	6,177.66	12,339.92
4033007 DEPRECIATION-10207	10,893.36	10,893.86	21,787.22
4033008 DEPRECIATION-10208	21,366.76	21,376.31	42,743.07
4033009 DEPRECIATION-10209	278.34	278.34	556.68
4033010 DEPRECIATION-10210	7,557.54	7,562.54	15,120.08
4033011 DEPRECIATION-10211	25,888.26	26,008.62	51,896.88
4033020 DEPRECIATION-10220	22.68	22.68	45.36
4033091 DEPRECIATION-10291	19.20	19.20	38.40
4033094 DEPRECIATION-10294	107.66	108.12	215.78
403.3 DEPRECIATION EXP-SEWER	122,673.23	123,049.66	245,722.89
4037006 DEPRECIATION-3662006	1,650.36	1,650.36	3,300.72
4037008 DEPRECIATION-3752008	3,929.28	3,930.55	7,859.83
4037046 DEPRECIATION-3675046	9.30	9.30	18.60
403.7 DEPRECIATION EXP-REUSE	5,588.94	5,590.21	11,179.15
4071000 AMORT EXP-CIA-WATER	(32,366.89)	(32,366.88)	(64,733.77)
4071010 AMORT EXP 2711010	(46,900.93)	(49,857.30)	(96,758.23)
4071011 AMORT EXP 2711011	(8.34)	(8.34)	(16.68)
4071014 AMORT EXP 2711014	(3,632.40)	(3,632.40)	(7,264.80)
4071021 AMORT EXP 2711021	(223.56)	(223.56)	(447.12)
4071025 AMORT EXP 2711025	(1,060.98)	(1,060.98)	(2,121.96)
4071031 AMORT EXP 2711031	(3,599.46)	(3,599.46)	(7,198.92)
4071032 AMORT EXP 2711032	(463.80)	(463.80)	(927.60)
4071042 AMORT EXP 2711042	(2,468.04)	(2,468.04)	(4,936.08)
4071043 AMORT EXP 2711043	(75,058.59)	(77,146.74)	(152,205.33)
4071045 AMORT EXP 2711045	(15,225.01)	(15,552.36)	(30,777.37)
4071046 AMORT EXP 2711046	(1,206.66)	(1,206.66)	(2,413.32)
4071047 AMORT EXP 2711047	(51.06)	(51.06)	(102.12)
4071048 AMORT EXP 2711048	(7,235.34)	(7,524.84)	(14,760.18)
407.6 AMORT EXP-CIA-WATER	(189,501.06)	(195,162.42)	(384,663.48)
4073000 AMORT EXP-CIA-SEWER	(8,524.74)	(8,524.74)	(17,049.48)
4073003 AMORT EXP 2721003	(5,809.14)	(5,809.14)	(11,618.28)
4073004 AMORT EXP 2721004	(213.96)	(213.96)	(427.92)
4073005 AMORT EXP 2721005	(936.72)	(936.72)	(1,873.44)
4073006 AMORT EXP 2721006	(4,779.24)	(4,779.24)	(9,558.48)
4073007 AMORT EXP 2721007	(8,546.94)	(8,546.94)	(17,093.88)
4073008 AMORT EXP 2721008	(13,556.52)	(13,556.52)	(27,113.04)
4073009 AMORT EXP 2721009	(39.48)	(39.48)	(78.96)
4073010 AMORT EXP 2721010	(13,565.89)	(13,886.01)	(27,451.90)
4073011 AMORT EXP 2721011	(18,142.32)	(18,142.32)	(36,284.64)
4073098 AMORT EXP 2721098	(9,328.38)	(9,328.38)	(18,656.76)
407.7 AMORT EXP-CIA-SEWER	(83,443.33)	(83,763.45)	(167,206.78)
4081201 FICA EXPENSE	24,273.07	31,102.00	55,375.07
4091050 FED UNEMPLOYMENT TAX	116.47	1,212.00	1,328.47
4091060 ST UNEMPLOYMENT TAX	430.08	4,239.00	4,669.08
408.2 PAYROLL TAXES	24,819.62	36,553.00	61,372.62
4081100 PROPERTY & OTHER GEN TAXES	(132,719.71)	188,250.27	55,530.56
4081121 REAL ESTATE TAX	6,970.04	1,552.77	8,522.81
4081122 PERS PROP & ICT TAX	334,403.56	-	334,403.56
4081301 GROSS RECEIPTS TAX	100,602.84	82,592.96	183,195.80
4081303 FRANCHISE TAX	520.47	150.00	670.47
408.3 OTHER TAXES	309,777.20	272,546.00	582,323.20
4091000 INCOME TAXES-FEDERAL	13,622.00	-	13,622.00
409.1 INCOME TAXES-FEDERAL	13,622.00	-	13,622.00
4091100 INCOME TAXES-STATE	2,262.00	-	2,262.00
409.2 INCOME TAXES-STATE	2,262.00	-	2,262.00
4101100 DEF INCOME TAXES-STATE	2,174.00	-	2,174.00
410.2 DEFERRED INCOME TAXES-ST	2,174.00	-	2,174.00
4122000 AMORT OF INVEST TAX CREDIT	(84.73)	-	(84.73)

412.1 AMORT OF INVEST TAX CR	(84.73)	-	(84.73)
4141040 SALE OF EQUIPMENT	(215.78)	-	(215.78)
413.1 RENTAL & OTHER INCOME	(215.78)	-	(215.78)
4101000 DEF INCOME TAX-FEDERAL	15,684.00	-	15,684.00
419.1 DEFERRED INCOME TAXES-FED	15,684.00	-	15,684.00
4192000 INTEREST EXPENSE-INTER-CO	429,398.50	343,018.50	772,417.00
419.2 INTEREST EXPENSE-INTERCO	429,398.50	343,018.50	772,417.00
4201000 INTEREST DURING CONSTRUCTION	(73,067.30)	(163,661.83)	(236,729.13)
420.1 INTEREST DURING CONSTRUCTION	(73,067.30)	(163,661.83)	(236,729.13)
4261000 MISCELLANEOUS INCOME	(1,275.00)	-	(1,275.00)
426.1 MISCELLANEOUS INCOME	(1,275.00)	-	(1,275.00)
4272050 S/T INT EXP CUSTOMERS DEP	7,330.26	7,245.11	14,575.37
4272090 S/T INT EXP OTHER	(605.00)	(1,121.00)	(1,726.00)
427.2 SHORT TERM INTEREST EXP	6,725.26	6,124.11	12,849.37
TOTAL INCOME STATEMENT	271,378.83	(210,213.91)	61,164.92
TOTAL BALANCE SHEET	(560,357.79)	210,213.91	278,953.91
TOTAL INCOME STATEMENT	271,378.83	(210,213.91)	61,164.92

TB.JULPY JUNCY

TIMINGS FOR EACH PHASE OF THIS REPORT

EXPLO	DE/VALIDATE	00:00:01	22.977
RETRI	EVE	00:00:03	61.619
CALCU	LATE	00:00:00	05.818
FORMA	T	00:00:00	09.584
TOTAL		00:00:06	100%