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REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE SANLANDO CENTER 2180 W. STATE ROAD 434, SUITE 2118 LONGWOOD, FLORIDA 32779 (407) 830-6331 FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A. BRIAN J. STREET

CHRISTIAN W. MARCELL OF COUNTY (LICENSED IN NEW YORK ONLY)

August 22, 2008

HAND DELIVERY

Ann Cole, Commission Clerk Office of Commission Clerk Floridc a Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

Docket No. 080247-SU; Utilities, Inc. of Eagle Ridge's Application for Increase in RE:

Wastewater Rates in Lee County, Florida

One (1) detailed map

Our File No.: 30057.158

Dear Ms. Cole:

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

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II) 1 Cy to ECR.

Two (2) copies of the Additional Engineering Information (Volume III)

Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida

Administrative Code Map forwarded to ECR.

The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "B" to the Application).

Tail to detached from application & and forwarded to ECR. RUN.

RCP SSC **SGA** ADM

CLK

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "C" to the Application).

Operating Services Agreement (Exhibit "A" to the Application).

na mals: 1 cy provided: 1st, 2nd

Allocation Manuals

| Cy provided: 3rd and 4thl.

- Reconciliation of Accounts in electronic format (Exhibit "D" to the Application).
- Our check in the amount of \$3,500.00 representing the appropriate filing fee.

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

Very truly yours,

MARTIN S. FRIEDMAN

For the Firm

MSF/mp Enclosures

John Hoy, Chief Regulatory Officer (w/enclosures) cc: Rick Durham, Regional Vice President for Operations (w/o enclosures) Patrick C. Flynn, Regional Director (w/enclosures) Mr. Frank Seidman (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\EAGLE RIDGE\(.158) 2008 RATE CASE\PSC Clerk 01 (Filing Application).ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of UTILITIES, INC. OF EAGLE RIDGE for an increase in wastewater rates in Lee County, Florida

Docket No. 080247-SU

<u>APPLICATION FOR INCREASE IN RATES</u>

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

Preliminary Matters

- 1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:
 - (a) (i) The name of the Utility and its mailing address is:

Utilities, Inc. of Eagle Ridge 2335 Sanders Road Northbrook, IL 60062

The address of the Florida office is: (ii)

> Utilities, Inc. of Eagle Ridge 200 Weathersfield Avenue Altamonte Springs, FL 32714-4099

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

> Martin S. Friedman, Esquire Christian W. Marcelli, Esquire Rose, Sundstrom & Bentley, LLP 2180 W. State Road 434, Suite 2118 Longwood, FL 32799

Telephone: (407) 830-6331/Fax: (407) 830-8522

Email: mfriedman@rsbattorneys.com DOCUMENT NUMBER - DATE

07628 AUG 22 g

(b) The Utility is a Florida corporation incorporated in Florida on June 20, 1995. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc. 100% 2335 Sanders Road Northbrook, IL 60062

- (c) The Company's last rate proceeding was in Docket No. 030445-SU, which culminated in Order No. PSC-04-1107-PAA-SU, issued November 8, 2004. That Order was declared final in Order No. PSC-041196-CO-SU, issued December 3, 2004. Rates were set utilizing a test year ending December 31, 2002.
- (d) The address where the Application is available for customer inspection during the time the rate application is pending is:

Utilities, Inc. of Eagle Ridge 200 Weathersfield Avenue Altamonte Springs, FL 32714-4099

(e) The Utility is requesting wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historic test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Utility requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net

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

- (f) The Affidavit of Lawrence N. Schumacher, the President of the Utility, that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.
- (g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.
- 2. The appropriate filing fee of \$3,500.00 (from 2,001 to 4,000 ERCs of wastewater) is filed herewith.
- 3. The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

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

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of Volume I. The Allocation Manuals for the four quarters of 2007 are attached hereto. The Operating Agreement between Utility and Water Service Corp., is attached hereto as Exhibit "A".

III.

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

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

V.

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

VI.

The original and three (3) copies of the Revised Tariff Sheets reflecting the proposed interim and final wastewater rates are attached hereto as **Exhibit "B"** and **Exhibit "C"**, respectively.

VII.

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

VII.

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

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

 Accept jurisdiction of this Application to grant an increase in wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.

- 2. Grant interim and final wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".
- 3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 22^{nd} day of August, 2008, by:

ROSE, SUNDSTROM & BENTLEY, LLP 2180 W. State Road 434, Suite 2118 Longwood, FL 32799

Telephone: (407) 830-6331

Fax: (407) 830-8522

mfriedman@rsbattorneys.com

MARTIN S. FRIEDMAN

For the Firm

NOTE:

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

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS

COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Utilities, Inc. of Eagle Ridge, who states that Utilities, Inc. of Eagle Ridge will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this <u>5</u> day of August, 2008, by Lawrence N. Schumacher, President of Utilities, Inc. of Eagle Ridge, who is personally known to me or has produced ______ as identification.

NOTARY PUBLIC STATE OF ILLINOIS

Printed Name:

My Commission Expires:



EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Utilities, Inc. of Eagle Ridge

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "Service Company") and Utilities, Inc of Eagle Ridge (hereinafter called the "Operating Company"):

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

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

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

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

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

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

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

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

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

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

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

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

部

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

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

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

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

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

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

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

Water Service Corporation

Vice President and Chief Financial

Officer

Attest

Utilities, Inc of Eagle Ridge

Steven Lubertozzi Vice President and Chief Financial

Officer

Attest

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

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

unit level	and another to an Onlines, the Operating companies at a parties			an Othines, inc. operating companies
JDE Object Number	Account Description	IDE Object Number	Subsidiary Number	Account Description
		1030		Land & Land Rights Pump
5505	Agency Expense	1035		Land & Land Rights Wir Tre
5525	Bill Stock	1040		Land & Land Rights Trans Dist
5530	Billing Computer Supplies	1045		Land & Land Rights Gen Plt
5535	Billing Envelopes	1175		Office Struct & Imprv
5540	Billing Postage Customer Service Printing	1180		Office Furn & Eqpt
5545 5625	401K/ESOP Contributions	1190		Tool Shop & Misc Eqpt
5630	Dental Premiums	1205 1260		Communication Eqpt Land & Land Rights Intang Plt
5635	Dental Ins Reimbursements	1265		Land & Land Rights Coll Pli
5640	Emp Pensions & Benefits	1270		Land & Land Rights Trimnt Plt
5645	Employee Ins Deductions	1275		Land & Land Rights Reclaim Wip
5650	Health Costs & Other	1280		Land & Land Rights Rel Ost Plt
5655	Health Ins Reimbursements	1285		Land & Land Rights Gen Plt
5660	Other Emp Pensions/Benefits	1455		Office Struct & Imprv
5665	Pension Contributions	1460		Office Furn & Egpt
5670	Term Life Ins	1470		Tool Shop & Misc Eqpt
\$675	Term Life Ins - Opt	1485		Communication Eqpt
5680	Depend Life Ins - Opt	1575		Desktop Computer Wir
5685	Supplemental Life Ins	1580		Mainframe Computer Wtr
5690	Tuition	1585		Mini Computers Wtr
5700	Insurance - Vehicle	1590		Comp Sys Cost Wtr
5705	Insurance - Gen Liab	1595		Micro Sys Cost Wtr
5710	Insurprise - Workers Comp	1605		Desktop Computer Swr
5715	insurance - Other	1610		Mainframe Computer Swr Mini Computers Swr
5735	Computer Maintenance	1615 1620		Comp Sys Cost Sivr
5740 5745	Computer Supplies Computer Amort & Prog Cost	1625		Micro Sys Cost Swr
5750	Internet Supplier	1741		Other Plant In Process History
5755	Microfilming	1745	00301	Wip-Cap Time Office Renovation
5760	Website Development	1745	00302	Wip-Cap Time Electrical
5785	Advertising/Marketing	1745	00303	Wip-Cap Time Lab Expansion
5790	Bank Service Charges	1745	00304	Wip-Cap Time Computer Equipment
5795	Contributions	1745	00305	Wip-Cap Time Computer Software
5800	Letter of Credit Fee	1745	00306	Wip-Cap Time Radio Equipment
5805	License Fees	1746	00301	Wip - Interest During Constr
5810	Memberships	1746	00302	Wip - Interest During Constr
5815	Penalties/Fines	1746	00303	Wip - Interest During Constr
5820	Training Expense	1746	00304	Wip - Interest During Constr
5825	Other Misc Expense	1746	00305	Wip - Interest During Constr
5855	Answering Service	1746	00306	Wip - Interest During Constr
5855	Answering Service	1747	00303	Wip - Labor/Installation
5860	Cleaning Supplies	1747	00304 00305	Wip - Labor/Installation Wip - Labor/Installation
5865	Copy Machine	1747 1748	00303	Wip - Equipment
5870 5875	Holiday Events/Picnics Kitchen Supplies	1748	00303	Wip - Equipment
5880	Office Supplies	1748	00304	Wip - Equipment
5885	Printing/Blueprints	1748	00306	Wip - Equipment
5890	Publ Subscriptions/Tapes	1749	00301	Wip - Material
5895	Shipping Charges	1749	00302	Wip - Material
5900	Other Office Expenses	1749	00303	Wip - Material
5930	Office Electric	1749	00304	Wip - Material
5935	Office Gas	1749	00305	Wip - Material
5940	Office Water	1749	00306	Wip - Material
5945	Office Telecom	1750	00301	Wip - Electrical
5950	Office Garbage Removal	1751	00301	Wip - Site Work Wip - Contractor/Labor
5955	Office Landscape / Mow / Plow	1752 1752	00301 00302	Wip - Contractor/Labor
5960 5965	Office Alarm Sys Phone Exp Office Maintenance	1753	00302	Wip - Architect/Designer
597Q	Office Cleaning Service	1753	00302	Wip - Architect/Designer
5975	Office Machine/Heat&Cool	1753	00302	Wip - Architect/Designer
5980	Other Office Utilities,	1754	00303	Wip - Building Addition
5985	Telemelering Phone Expense	1755	00301	Wip - Furniture
6005	Accounting Studies	1755	00302	Wip - Furniture
6010	Audit Fees	1756	00301	Wip - Heating/Air Condition
6015	Employ Finder Fees	1756	00302	Wip - Heating/Air Condition
6020	Engineering Fees	1757	00301	Wip - Interior Finish
6025	Legal Fees	1757	00302	Wip - Interior Finish
6030	Management Fees	1758	00305	Wip - Modification/Convert
6035	Payroll Services	1759	00304	Wip - Remodeling
6040	Tax Return Review	1769	00301	Wip - Transfer To Fixed Assets
6045	Temp Employ - Cleri	1769	00302	Wip - Transfer To Fixed Assets
6050	Other Outside Serv	1769	00303	Wip - Transfer To Fixed Assets
6075	Water Resource Conserve Exp	1769	00304 00305	Wip - Transfer To Fixed Assets Wip - Transfer To Fixed Assets
6090	Rent Salaries - Sustem Project	1769 1769	00305	Wip - Transfer To Fixed Assets
6105 6110	Salaries - System Project Salaries - Acctg/Finance	1771		Deferred Plant in Process History
6115	Salaries - Admin	1775	00401	Wip-Cap Time Water Tower Paint
6130	Salaries - Officers/Sikhkir	1775	00402	Wip-Cap Time W/S Pit Paint
6125	Salaries - HR	1775	00403	Wip-Cap Time Water Tank Paint
6130	Sataries - MIS	1775	00404	Wip-Cap Time Clean Sewer Line

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

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

Account Description

JDE Object Number Subsidiary Number

6135 Salaries - Leadership Ops 6140 Salaries - Regulatory 6145 Salaries - Customer Service 6185 Travel Lodging 6190 Travel Lodging 6190 Travel Airfare 6195 Travel Meals 6200 Travel Meals 6205 Travel Meals 6207 Travel Meals 6207 Travel Meals 6208 Deferred Maint Expense 6360 Communication Expense 6361 Equipment Rentals 6385 Uniforms 6380 Weather/Hurricane Costs 6380 Deprec-Office Furn/Eqpt 6610 Deprec-Office Furn/Eqpt 6611 Deprec-Office Structure 6820 Deprec-Office Structure 6821 Deprec-Office Structure 6822 Deprec-Office Structure
6140 Salaries - Regulatory 6145 Salaries - Customer Service 6185 Travel Lodging 6190 Travel Lodging 6190 Travel Airfare 6195 Travel Transportation 6200 Travel Meals 6207 Travel Benterainment 6207 Travel Other 6355 Deferred Maint Expense 6360 Communication Expense 6365 Equipment Rentals 6385 Uniforms 6390 Weather/Hurricane Costs 6580 Depree-Office Structure 6585 Depree-Office Furn/Eqpt 6610 Depree-Communication Eqpt 6611 Depree-Mise Equipment 6820 Depree-Office Structure
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6615 Deprec-Misc Equipment 6820 Deprec-Office Structure
6850 Deprec-Communication Eqp1
6855 Deprec-Misc Equipment
6920 Deprec-Computer
7510 FICA Expense
7515 Federal Unemployment Tax
7520 State Unemployment Tax
7535 Franchise Tax
7540 Gross Receipts Tax
7545 Personal Property/ICT Tax
7550 Property/Other General Tax
7555 Real Estate Tax
7560 Sales/Use Tax Expense
7565 Special Assessments
7665 Extraordinary Gain/Loss
7670 Extraordinary Deductions
7680 Rental Income
7685 Interest Income
7690 Sale of Equipment

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1070		1 4 % 1 1 D'-1 (- D
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chag Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Studge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	
		Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
178G	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
	00406	
1782		Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Słudge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
17 9 9	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqp1
2000		Acc Depr-Communication Eqpt
2215		Ace Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpi
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wir
2320		Acc Depr-Mainframe Comp Wir
2325		Acc Depr-Mini Comp Wir
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Del Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		
		Def Chas-Relocation Expenses
2970		Def Chgs-Altorney Fee
2975		Del Chgs-Hurricane/Storms Cost
2980		Del Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wir & Swr
3005		Del Chgs-Voc Testing
3020		Del Chgs-Shidge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Del Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT APPENDIX A

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

IDE Object Number Account Description

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

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Sw7
3160		Amort - Voc Testing
3175		Amort - Studge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Del Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Del Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Del Fed Tax - Depreciation
4389		Del Fed Tax - Not
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Del Income Tax - Si
4419		DefSt Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		DefSt Tax - DefMaint
4429		DefSt Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - No!
4441		Del St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee
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AFFILIATE AGREEMENT APPENDIX B

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

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

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

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

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2955 Def Chgs-Customer Complaints 2960 Def Chgs-Tank Maint&Rep Wtr 2965 Def Chgs-Relocation Expenses 2970 Def Chgs-Relocation Expenses 2970 Def Chgs-Relocation Expenses 2970 Def Chgs-Relocation Expenses 2970 Def Chgs-Autorney Fee 2970 Def Chgs-Pus Perses 2985 Def Chgs-Pus Perses 3000 Def Chgs-Other 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Pidge Hauling 3020 Def Chgs-Pr Wash/Jet Swr Mains 3030 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Autorsey Fee 3080 Amort - Customer Complaints 3090 Amort - Customer Complaints 3110 Amort - Autorney Fee 3125 Amort - Autorney Fee 3130 Amort - Buloge Fee 3130 Amort - Buloge Fee </th <th></th> <th></th>		
2965 Def Chgs-Relocation Expenses 2970 Def Chgs-Hurricane/Storms Cost 2975 Def Chgs-Hurricane/Storms Cost 2980 Def Chgs-Emp Fees 2985 Def Chgs-Other 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Sludge Hauling 3020 Def Chgs-Fr Wash/Jet Swr Mains 3030 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Endocation Exp 3090 Amort - Customer Complaints 3110 Amort - Tank Maint&Rep Wtr 3120 Amort - Relocation Exp 3125 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Other Wtr & Swr 3180 Amort - Tv Sewer Mains 3185 Amort - Tv Sewer Mains 3186 Amort - Tv Sewer Mains 3185 Amort - Tv Sewer Mains 3186 Amort - Tv Sewer Mains 3187 Amort - Trank Maint& Rep	2955	Def Chgs-Customer Complaints
2970 Def Chgs-Attorney Fee 2975 Def Chgs-Hurricane/Storms Cost 2980 Def Chgs-Emp Fees 2985 Def Chgs-Other 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Souther Wtr & Swr 3020 Def Chgs-Fused Hauling 3025 Def Chgs-Fv Sewer Mains 3030 Def Chgs-Tv Sewer Mains 3040 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Endocaping 3090 Amort - Customer Complaints 3110 Amort - Relocation Exp 3125 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3135 Amort - Other 3140 Amort - Hurricane/Storms 3135 Amort - Other Wtr & Swr 3140 Amort - Other 315 Amort - Other Wtr & Swr 3160 Amort - Other Wtr & Swr 3175 Amort - Sludge Hauling 3180 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed	2960	Def Chgs-Tank Maint&Rep Wtr
2975 Def Chgs-Hurricane/Storms Cost 2980 Def Chgs-Emp Fees 2985 Def Chgs-Other 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Voc Testing 3020 Def Chgs-Pr Wash/Jet Swr Mains 3020 Def Chgs-Pr Wash/Jet Swr Mains 3030 Def Chgs-Pr Wash/Jet Swr Mains 3040 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Relocation Exp 3090 Amort - Customer Complaints 3110 Amort - Relocation Exp 3125 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3140 Amort - Hurricane/Storms 3155 Amort - Other 3140 Amort - Hurricane/Storms 3155 Amort - Other 3160 Amort - Other 3175 Amort - Other Wtr & Swr 3160 Amort - Other Wtr & Swr 3175 Amort - Tank Maint&Rep Swr 4367 Accum Def Imome Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987	2965	Def Chgs-Relocation Expenses
2980 Def Chgs-Emp Fees 2985 Def Chgs-Other Wtr & Swr 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Voc Testing 3020 Def Chgs-Sludge Hauling 3025 Def Chgs-Tr Sewer Mains 3040 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Landscaping 3090 Amort - Customer Complaints 3110 Amort - Relocation Exp 3125 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3135 Amort - Other 3140 Amort - Other Wtr & Swr 3155 Amort - Other Wtr & Swr 3160 Amort - Studge Hauling 3175 Amort - Studge Hauling 3180 Amort - Ty Sewer Mains 3185 Amort - Ty Sewer Mains 3186 Amort - Ty Sewer Mains 3185 Amort - Ty Sewer Mains 3186 Amort - Ty Sewer Mains 3187 Amort - Ty Sewer Mains 3188 Amort - Tank Maint&Rep Swr	2970	Def Chgs-Attorney Fee
2980 Def Chgs-Emp Fees 2985 Def Chgs-Other Wtr & Swr 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Voc Testing 3020 Def Chgs-Sludge Hauling 3025 Def Chgs-Tr Sewer Mains 3040 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Landscaping 3090 Amort - Customer Complaints 3110 Amort - Relocation Exp 3125 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3135 Amort - Other 3140 Amort - Other Wtr & Swr 3155 Amort - Other Wtr & Swr 3160 Amort - Studge Hauling 3175 Amort - Studge Hauling 3180 Amort - Ty Sewer Mains 3185 Amort - Ty Sewer Mains 3186 Amort - Ty Sewer Mains 3185 Amort - Ty Sewer Mains 3186 Amort - Ty Sewer Mains 3187 Amort - Ty Sewer Mains 3188 Amort - Tank Maint&Rep Swr	2975	Def Chgs-Hurricane/Storms Cost
2985 Def Chgs-Other 3000 Def Chgs-Other Wtr & Swr 3005 Def Chgs-Voc Testing 3020 Def Chgs-Suldge Hauling 3025 Def Chgs-Pr Wash/Jet Swr Mains 3030 Def Chgs-Tv Sewer Mains 3040 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Landscaping 3090 Amort - Customer Complaints 3110 Amort - Relocation Exp 3120 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3140 Amort - Other Wtr & Swr 3140 Amort - Other Wtr & Swr 3160 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Try Sewer Mains 3185 Amort - Try Sewer Mains 3185 Amort - Try Sewer Mains 3186 Amort - Try Sewer Mains 3187 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Ciac Pre 1987	2980	
Def Chgs-Other Wtr & Swr	2985	
Def Chgs-Voc Testing		
Def Chgs-Sludge Hauling		-
Def Chgs-Pr Wash/Jet Swr Mains		
Def Chgs-Tv Sewer Mains		-
3040 Def Chgs-Tank Maint&Rep Swr 3080 Amort - Landscaping 3090 Amort - Customer Complaints 3110 Amort - Tank Maint&Rep Wtr 3120 Amort - Relocation Exp 3125 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3140 Amort - Other 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Other Wtr & Swr 3175 Amort - Sludge Hauling 3180 Amort - Fr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3185 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Ciac Pre 1987 4372 Def Fed Tax - Rate Case 4373 Def Fed Tax - Def Maint 4379 Def Fed Tax - Def Maint 4379 Def Fed Tax - Orgn Exp 4381 Def Fed Tax - Sold Co 4382 Def Fed Tax - Sold Co 4383 Def Fed Tax - Nol		-
3080 Amort - Landscaping 3090 Amort - Customer Complaints 3110 Amort - Tank Maint&Rep Wtr 3120 Amort - Relocation Exp 3125 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Hurricane/Storms 3135 Amort - Tother 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Tother Wtr & Swr 3160 Amort - Sludge Hauling 3175 Amort - Sludge Hauling 3180 Amort - Tweeth Mains 3185 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Ciac Pre 1987 4373 Def Fed Tax - Lac 4375 Def Fed Tax - Rate Case 4377 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Other Operation 4382 Def Fed Tax - Cont Prop 4383 Def Fed Tax - Cont Prop <td></td> <td></td>		
3090 Amort - Customer Complaints 3110 Amort - Tank Maint&Rep Wtr 3120 Amort - Relocation Exp 3125 Amort - Attorney Fee 3130 Amort - Attorney Fee 3135 Amort - Hurricane/Storms 3135 Amort - Employee Fees 3140 Amort - Employee Fees 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - T Wash/Jet Swr Mains 3185 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Rate Case 4377 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Sold Co 4383 Def Fed Tax - Sold Co 4384 Def Fed Tax - Other Operation 4385 Def Fed Tax - Nol 4390 Def Fed Tax - Ares Cap Fee </td <td></td> <td></td>		
Amort - Tank Maint&Rep Wtr		, –
Amort - Relocation Exp		-
3125 Amort - Attorney Fee 3130 Amort - Hurricane/Storms 3135 Amort - Employee Fees 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Rate Case 4377 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Other Operation 4383 Def Fed Tax - Other Operation 4385 Def Fed Tax - Bad Debt 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Cont Prop 4393 Def Fed Tax - Amt 4395 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St <td>* * * * *</td> <td></td>	* * * * *	
3130 Amort - Hurricane/Storms 3135 Amort - Employee Fees 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tr Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Rate Case 4377 Def Fed Tax - Other Operation 4381 Def Fed Tax - Other Operation 4383 Def Fed Tax - Other Operation 4385 Def Fed Tax - Depreciation 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Cont Prop 4391 Def Fed Tax - Cont Prop 4393 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4422 Def St T		_
3135 Amort - Employee Fees 3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Def Maint 4375 Def Fed Tax - Other Operation 4381 Def Fed Tax - Other Operation 4383 Def Fed Tax - Sold Co 4384 Def Fed Tax - Other Operation 4385 Def Fed Tax - Depreciation 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Nol 4393 Def Fed Tax - Pre Acrs 4397 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Tap Fee Post 2000 4421 Def St Tax - Idc <	*	<u> </u>
3140 Amort - Other 3155 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Rate Case 4377 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Other Operation 4383 Def Fed Tax - Sold Co 4384 Def Fed Tax - Depreciation 4385 Def Fed Tax - Depreciation 4387 Def Fed Tax - Nol 4391 Def Fed Tax - Nol 4392 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4397 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Tap Fee Post 2000 Def St Tax - Idc Def St Tax - D		
3155 Amort - Other Wtr & Swr 3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Def Maint 4379 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Sold Co 4383 Def Fed Tax - Orgn Exp 4385 Def Fed Tax - Bad Debt 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Amt 4392 Def Fed Tax - Cont Prop 4393 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Lidc 4422 Def St Tax - Def Maint 4425 Def St Tax - Other Operation <td></td> <td><u></u></td>		<u></u>
3160 Amort - Voc Testing 3175 Amort - Sludge Hauling 3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Rate Case 4377 Def Fed Tax - Other Operation 4381 Def Fed Tax - Other Operation 4383 Def Fed Tax - Orgn Exp 4385 Def Fed Tax - Bad Debt 4387 Def Fed Tax - Bad Debt 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Nol 4393 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4397 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4421 Def St Tax - Ciac Pre 1987 4422 Def St Tax - Def Maint 4425 Def St Tax - Def Maint 4429 Def St Tax - Other Operation Def St Tax - Sold Co		
Amort - Sludge Hauling Amort - Pr Wash/Jet Swr Mains Amort - Tv Sewer Mains Amort - Tv Sewer Mains Amort - Tv Sewer Mains Amort - Tank Maint&Rep Swr Accum Def Income Tax-Fed Def Fed Tax - Ciac Pre 1987 Def Fed Tax - Tap Fee Post 2000 Def Fed Tax - Idc Def Fed Tax - Def Maint Def Fed Tax - Other Operation Def Fed Tax - Other Operation Def Fed Tax - Other Operation Def Fed Tax - Nol Def Fed Tax - Res Cap Fee Accum Def Income Tax - St Def St Tax - Tap Fee Post 2000 Def St Tax - Tap Fee Post 2000 Def St Tax - Def Maint Def St Tax - Def Maint Def St Tax - Def Maint Def St Tax - Other Operation		
3180 Amort - Pr Wash/Jet Swr Mains 3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Def Maint 4377 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Sold Co 4383 Def Fed Tax - Orgn Exp 4385 Def Fed Tax - Depreciation 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Cont Prop 4393 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Idc Def St Tax - Rate Case Def St Tax - Other Operation Def St Tax - Other Operation Def St Tax - Sold Co		
3185 Amort - Tv Sewer Mains 3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Sold Co 4383 Def Fed Tax - Orgn Exp 4385 Def Fed Tax - Bad Debt 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Nol 4393 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4397 Def Fed Tax - Res Cap Fee 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Idc Def St Tax - Rate Case Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co		- -
3195 Amort - Tank Maint&Rep Swr 4367 Accum Def Income Tax-Fed 4369 Def Fed Tax - Ciac Pre 1987 4371 Def Fed Tax - Tap Fee Post 2000 4373 Def Fed Tax - Idc 4375 Def Fed Tax - Rate Case 4377 Def Fed Tax - Def Maint 4379 Def Fed Tax - Other Operation 4381 Def Fed Tax - Sold Co 4383 Def Fed Tax - Orgn Exp 4385 Def Fed Tax - Bad Debt 4387 Def Fed Tax - Depreciation 4389 Def Fed Tax - Nol 4391 Def Fed Tax - Nol 4392 Def Fed Tax - Amt 4393 Def Fed Tax - Fre Acrs 4397 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Bate Case 4425 Def St Tax - Def Maint 4429 Def St Tax - Other Operation Pef St Tax - Sold Co		-
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4391 Def Fed Tax - Cont Prop 4393 Def Fed Tax - Amt 4395 Def Fed Tax - Pre Acrs 4397 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Idc 4425 Def St Tax - Rate Case 4427 Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co	4387	
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4395 Def Fed Tax - Pre Acrs 4397 Def Fed Tax - Res Cap Fee 4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Idc 4425 Def St Tax - Rate Case 4427 Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co	4391	Def Fed Tax - Cont Prop
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4417 Accum Def Income Tax - St 4419 Def St Tax - Ciac Pre 1987 4421 Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Idc 4425 Def St Tax - Rate Case 4427 Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co	4395	
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Def St Tax - Tap Fee Post 2000 4423 Def St Tax - Idc 4425 Def St Tax - Rate Case 4427 Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co	4417	
4423 Def St Tax - Idc 4425 Def St Tax - Rate Case 4427 Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co	4419	
Def St Tax - Rate Case 4427 Def St Tax - Def Maint 4429 Def St Tax - Other Operation 4431 Def St Tax - Sold Co	4421	Def St Tax - Tap Fee Post 2000
Def St Tax - Def Maint Def St Tax - Other Operation Def St Tax - Sold Co	4423	_ •
Def St Tax - Other Operation Def St Tax - Sold Co	4425	
Def St Tax - Sold Co	4427	Def St Tax - Def Maint
1 1 = =	4429	Def St Tax - Other Operation
4433 Def St Tax - Orgn Exp	4431	
	4433	Def St Tax - Orgn Exp

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

EXHIBIT "B"

Proposed Interim Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY -	Available throughout the area served by the @mpany.
APPLICABILITY -	To any customer for which no other schedule applies.
<u>LIMITATIONS</u> -	Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD -	Monthly
RATES - Meter Size	Base Facility Charge
5/8" x 3/4" 1" 1 ½" 2" 3" 4" 6" Gallonage Char (Per 1,000 ga	
MINIMUM CHARGE	Base Facility Charge Per Month.
TERMS OF PAYMENT	Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.
EFFECTIVE DATE -	, 2008
TYPE OF FILING -	Interim Rates

<u>TYPE OF FILING</u> - Interim Rates

FIFTH REVISED SHEET NO. 16.1 CANCELS FOURTH REVISED SHEET NO. 16.1

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY -	Available to Cross Creek of Fort Myers Community Association, Inc.
APPLICABILITY -	For wastewater service to member condominium units.
<u>LIMITATIONS</u> -	Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD -	Monthly.
RATE -	\$ 24.13
MINIMUM CHARGE -	\$ 24.13
TERMS OF PAYMENT -	Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code. If a customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
EFFECTIVE DATE -	, 2008

Chief Regulatory Officer

TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

<u>AVAILABILITY</u> -	Available throughout the area served by the @mpany.
APPLICABILITY -	For wastewater service for all purposes in private residences and individually metered apartment units.
<u>LIMITATIONS</u> -	Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD -	Monthly.
RATES - Base I Meter Size:	Facility Charge
All meter sizes	\$ 22.15
Gallonage Charge (Per 1,000 gallons Maximum 10,000 ga	\$ 4.51 llons)
MINIMUM CHARGE -	Base Facility Charge Per Month.
TERMS OF PAYMENT -	Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued with Rule 25-30.320, Florida Administrative Code.
EFFECTIVE DATE -	, 2008
TYPE OF FILING -	Interim Rates
	John Hoy ISSUING OFFICER

EXHIBIT "C"

Proposed Final Rate Sheets

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Ompany.

<u>APPLICABILITY</u> - To any customer for which no other schedule applies.

<u>LIMITATIONS</u> - Subject to all of the Rules and Regulations of this Tariff and General Rules

Base Facility Charge

and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES -

Meter Size:	
5/8" x 3/4"	\$ 24.15
1"	\$ 60.41
1 1/2"	\$ 120.80
2"	\$ 193.28
3"	\$ 386.58
4"	\$ 604.03
6"	\$1,208.04
Gallonage Charge (Per 1,000 gallons)	\$ 5.89

MINIMUM CHARGE - Base Facility Charge Per Month.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if

not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued in accordance with Rule 25-

30.320, Florida Administrative Code.

<u>EFFECTIVE DATE</u> - , 2008

TYPE OF FILING - 2008 Rate Case

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY -	Available to Cross Creek of Fort Myers Community Association, Inc.
APPLICABILITY -	For wastewater service to member condominium units.
<u>LIMITATIONS</u> -	Subject to all of the Rules and Regulations of this Tariff and Genera Rules and Regulations of the Commission.
BILLING PERIOD -	Monthly.
RATE -	\$ 26.31
MINIMUM CHARGE -	\$ 26.31
TERMS OF PAYMENT -	Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Ode. If a customer is delinquent in paying the bill for wastewater service, service may then be discontinued.
EFFECTIVE DATE -	, 2008
TYPE OF FILING -	2008 Rate Case

RESIDENTIAL SERVICE

RATE SCHEDULE RS

<u>AVAILABILITY</u> -	Available throughout the area ærved by the Company.
APPLICABILITY -	For wastewater service for all purposes in private residences and individually metered apartment units.
<u>LIMITATIONS</u> -	Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
BILLING PERIOD -	Monthly.
<u>RATES</u> - <u>Base F</u> Meter Size:	Facility Charge
All meter sizes	\$ 24.15
Gallonage Charge (Per 1,000 gallons Maximum 10,000 gal	\$ 4.91 lons)
MINIMUM CHARGE -	Base Facility Charge Per Month.
TERMS OF PAYMENT -	Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the Customer, separate and apart from any other bill, service may then be discontinued with Rule 25-30.320, Florida Administrative Code.
EFFECTIVE DATE -	, 2008
TYPE OF FILING -	2008 Rate Case

EXHIBIT "D"

Reconciliation

UTILITIES, INC. OF EAGLE RIDGE RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/07 DOCKET NO. 080247-SU

	MFR_	Trial Balance	Annual Report	
PLANT:				
Organization (account 351.1):	84,107	84,107	84,107	
Franchises (account 352.1)	243,953	243,953	243,953	
Land & Land Rights - Collection (account 353.2)			40,565	\$39,579 is properly classified as 353.4 on the MFR. The remaining \$986 is properly classified as 353.7 on the MFR.
Structures & Improvements - Collection (account 354.2)	-	-	3,036,849	This total amount was improperly recorded in the annual report as 354.2. Upon research, this amount should be split up between 354.3 (\$259,565 as properly recorded in the TB), 354.4 (\$2,702,200 originally recorded on the TB as 354.7, however, it really applies to treatment/disposal), 354.5 (\$14,827 as properly recorded in the TB), and finally 354.7 (which as originally recorded on the TB as \$33,085 in 354.7 and \$27,172 in sewer plant allocated (398.7), which is the portion of allocated plant that should be classified as 354.7.
Collection Sewers - Force (account 360.2)	106,634	253,512	106,634	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	1,425,401	1,425,401	1,425,401	
Services to Customers (account 363.2)	146,878	-	146,878	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	259,565	259,565	-	This balance was incorrectly recorded on the annual report as 354.2.
Land & Land Rights - Treatment & Disposal (account 353.4)	39,579	-	-	\$39,579 is properly classified as 353.4 on the MFR. The remaining \$986 is properly classified as 353.7 on the MFR.
Structures & Improvements - Treatment & Disposal (account 354.4)	2,702,200	-	-	This balance was incorrectly recorded on the annual report as 354.2.
Structures & Improvements - Reuse (account 354.5)	14,827	14,827	•	This balance was incorrectly recorded on the annual report as 354.2.
Treatment & Disposal Equipment (account 380.4)	1,014,992	1,014,992	1,014,992	
Outfall Sewer Lines (account 382.4)	16,375	16,375	16,375	

Land & Land Rights - General (account 353.7)	986	40,565	-	\$39,579 is properly classified as 353.4 on the MFR. The remaining \$986 is properly classified as 353.7 on the MFR.
Structures & Improvements - General (account 354.7)	60,257	2,735,285	-	\$2,702,200 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR. In addition, the MFR correctly reflects the allocated portion of 354.7 that was originally posted to 398.7 (\$27,172).
Transmission & Distribution - Reuse (account 375.5)	26,401	26,401	26,401	
Office Furniture & Equipment - General (account 390.7)	41,726	36,332	41,726	The MFR and annual report correctly reflect the allocated portion of 390.7 that was originally posted to 398.7 (\$5,394).
Transportation Equipment (account 391.7)	102,501	102,501	102,501	
Tools, Shop, & Garage Equipment (account 393.7)	26,125	23,945	26,125	The MFR and annual report correctly reflect the allocated portion of 393.7 that was originally posted to 398.7 (\$2,180).
Laboratory Equipment (account 394.7)	11,366	11,366	11,366	
Communication Equipment (account 395.7)	5,728	3,741	5,728	The MFR and annual report correctly reflect the allocated portion of 395.7 that was originally posted to 398.7 (\$1,987).
Other Tangible Plant (account 398.7)	3,524	40,257	3,524	The difference of \$36,733 is the balance that was properly allocated to 354.7, 390.7, 393.7, and 395.7 on the MFR and annual report.
	MFR	Trial Balance	Annual Report	-
A/D: Organization (account 351.1):	18,764	18,764	18,764	
Franchises (account 352.1)	61,504	61,504	61,504	
Structures & Improvements - Collection (account 354.2)	-		1,850,450	This total amount was improperly recorded in the annual report as 354.2. Upon research, this amount should be split up between 354.3 (\$100,261 as properly recorded in the TB), 354.4 (\$1,732,654 originally recorded on the TB as 354.7, however, it really applies to treatment/disposal), 354.5 (\$1,975 as properly recorded in the TB), and finally 354.7 (which as originally recorded on the TB as \$10,436 in 354.7 and \$5,124 in sewer plant allocated (398.7), which is the portion of allocated plant that should be classified as 354.7.

Collection Sewers - Gravity (account 361.2)	561,066	561,066	561,065	
Services to Customers (account 363.2)	50,927	-	50,927	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	100,261	100,261	-	This balance was incorrectly recorded on the annual report as 354.2.
Structures & Improvements - Treatment & Disposal (account 354.4)	1,732,654	-	-	This balance was incorrectly recorded on the annual report as 354.2.
Structures & Improvements - Reuse (account 354.5)	1,975	1,975	-	This balance was incorrectly recorded on the annual report as 354.2.
Treatment & Disposal Equipment (account 380.4)	(110,468)	(110,468)	(110,469)	
Outfall Sewer Lines (account 382.4)	6,651	6,651	6,651	
Structures & Improvements - General (account 354.7)	15,560	1,752,962	-	\$1,732,654 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR In addition, the MFR correctly reflects the allocated portion of 354.7 that was originally posted to 398.7 (\$5,124).
Transmission & Distribution - Reuse (account 375.5)	1,239	1,239	1,239	
Office Furniture & Equipment - General (account 390.7)	31,035	28,643	31,035	The MFR and annual report correctly reflect the allocated portion of 390.7 that was originally posted to 398.7 (\$2,392).
Transportation Equipment (account 391.7)	69,194	69,194	69,194	
Tools, Shop, & Garage Equipment (account 393.7)	20,829	20,240	20,829	The MFR and annual report correctly reflect the allocated portion of 393.7 that was originally posted to 398.7 (\$589).
Laboratory Equipment (account 394.7)	1,223	1,223	1,223	
Communication Equipment (account 395.7)	5,517	3,751	5,517	The MFR and annual report correctly reflect the allocated portion of 395.7 that was originally posted to 398.7 (\$1,766).
Other Tangible Plant (account 398.7)	65	65	67	
CIAC	MFR	Trial Balance	Annual Report	
CIAC: Collection Sewers - Force (account 360.2)	157,510	271,741	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.

Collection Sewers - Gravity (account 361.2)	993,365	993,365	not required	
Services to Customers (account 363.2)	114,231	-	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	172,681	172,681	not required	
Structures & Improvements - Treatment & Disposal (account 354.4)	1,582,019	-	not required	\$1,582,019 of the balance in 354.4 was incorrectly classified on the TB as 354.7. It is properly reported in the MFR.
Treatment & Disposal Equipment (account 380.4)	469,098	469,098	not required	
Outfall Lines (account 382.4)	8,772	8,772	not required	
Taps (acccount 398.7)	59,500	59,500	not required	
Structures & Improvements - General (354.7)	-	1,582,019	not required	\$1,582,019 of the balance in 354.4 was incorrectly classified on the TB as 354.7. It is properly reported in the MFR.
A/A CIAC: Organization (account 351.1):	MFR (333,882)		Annual Report	<u>.</u>
Structures & Improvements - Collection (account 354.2)			not required	
Collection Sewers - Force (account 360.2)	101,844	173,838	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)				
	655,948	655,948	not required	
Services to Customers (account 363.2)	655,948 71,994	655,948	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Services to Customers (account 363.2) Structures & Improvements - Pump (account 354.3)	ŕ	655,948 157,864	not required	The trial balance incorrectly groups 360.2 and 363.2 together.
, ,	71,994		not required	The trial balance incorrectly groups 360.2 and 363.2 together.
Structures & Improvements - Pump (account 354.3)	71,994 157,864	157,864	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR. \$1418,474 of the balance in 354.4 was incorrectly classified on the TB as
Structures & Improvements - Pump (account 354.3) Structures & Improvements - Treatment & Disposal (account 354.4)	71,994 157,864 1,418,474	157,864 345	not required not required not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR. \$1418,474 of the balance in 354.4 was incorrectly classified on the TB as

Taps (account 398.7)

33,382
33,382
not required

\$1418,474 of the balance in 354.4 was incorrectly classified on the TB as

Structures & Improvements - General (354.7)

- 1,418,474
not required
354.7. It is properly reported in the MFR.

UTILITIES, INC. OF EAGLE RIDGE RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/07 DOCKET NO. 080247-SU

	MFR	Trial Balance	Annual Report	-
DEPRECIATION EXPENSE:				
Organization (account 351.1):	636	636	636	
Franchises (account 352.1)	6,099	6,099	6,099	
Structures & Improvements - Collection (account 354.2)	-	-	96,588	This total amount was improperly recorded in the annual report as 354.2. Upon research, this amount should be split up between 354.3 (\$10,284 as properly recorded in the TB), 354.4 (\$84,944 originally recorded on the TB as 354.7, however, it really applies to treatment/disposal), 354.5 (\$329 as properly recorded in the TB), and finally 354.7 (which as originally recorded on the TB as \$1,031 in 354.7).
Collection Sewers - Force (account 360.2)	7 ,291	12,675	7,291	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	31,676	31,676	31,676	
Services to Customers (account 363.2)	5,384	•	5,384	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	10,284	10,284	•	This balance was on the annual report in 354.2. It is properly recorded in the TB and MFR.
Structures & Improvements - Treatment & Disposal (account 354.4)	84,944	-	-	This balance was on the annual report in 354.2. It is properly recorded in the TB.
Structures & Improvements - Reuse (account 354.5)	329	329	-	This balance was on the annual report in 354.2. It is properly recorded in the TB and MFR.
Treatment & Disposal Equipment (account 380.4)	38,224	38,224	38,224	
Outfall Sewer Lines (account 382.4)	546	546	546	
Structures & Improvements - General (account 354.7)	1,031	85,975	•	This balance was on the annual report in 354.2. It is properly recorded in the TB and MFR.
Transmission & Distribution - Reuse (account 375.5)	615	615	615	
Office Furniture & Equipment - General (account 390.7)	1,384	1,384	1,384	
Transportation Equipment (account 391.7)	865	865	865	
Tools, Shop, & Garage Equipment (account 393.7)	3,640	3,640	3,640	

Laboratory Equipment (account 394.7)	710	710	710
Communication Equipment (account 395.7)	21	21	21
Other Tangible Plant (account 398.7)	65	65	65

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