

Diamond Williams

100426-WS

From: Dana Rudolf [DRudolf@RSBattorneys.com]
Sent: Friday, February 18, 2011 4:37 PM
To: Filings@psc.state.fl.us
Cc: Christian W. Marcelli; smlubertozzi@uiwater.com; jrstovert@uiwater.com; rjdurham@uiwater.com; Patrick Flynn; JDWilliams@uiwater.com; frankdenjup@att.net; dswain@milianswain.com; keweeks@uiwater.com; Martin Friedman
Subject: Docket No.: 100426-WS; Application for increase in water and wastewater rates in Lake County by Lake Utility Services, Inc.

Attachments: PSC Clerk 05 (Response to Staff's Deficiency Letter).ltr.pdf

- a) Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Phone: (407) 830-6331
Fax: (407) 830-8522
cmarcelli@rsbattorneys.com
- b) Docket No. 100426-WS
Application for increase in water and wastewater rates in Lake County by Lake Utility Services, Inc.
- c) Lake Utility Services, Inc.
- d) 59 pages
- e) Response to Staff's Deficiency Letter dated January 26, 2011

DOCUMENT NUMBER-DATE

01138 FEB 18 =

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ROSE, SUNDSTROM & BENTLEY, LLP

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Please Respond to the Lake Mary Office

February 18, 2011

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MARTIN S. FRIEDMAN, P.A.
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JOHN R. JENKINS, P.A.
KYLE L. KEMPER

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JOHN L. WHARTON

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

E-FILING

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

Re: Docket No. 100426-WS; Application for increase in water and wastewater rates in
Lake County by Lake Utility Services, Inc.
Our File No.: 30057.194

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Lake Utility
Services, Inc. (the "Utility") to Staff's first deficiency letter dated January 26, 2011.

1. Rule 25-30.110 (2), Florida Administrative Code (F.A.C.) requires that the
MFRs shall be consistent and reconcilable with the Utility's annual report. The following
account balances for December 2009 listed in the MFRs do not tie to the year end
balances in the Utility's 2009 Annual Report.

a. Total Water Plant: MFR Schedule A-5, page 2 of 2, column (8), line 47,
does not tie to Annual Report Schedule W-4(a).

b. Total Wastewater Plant: MFR A-6, page 2 of 2, column (8), line 63, does
not tie to Annual Report Schedule S-4(a).

c. Water Accumulated Depreciation: MFR Schedule A-5, page 2 of 2, column
(8), line 47, does not tie to Annual Report Schedule W-6(b).

d. Wastewater Accumulated Depreciation: MFR A-10, page 2 of 2, column
(8), line 62, does not tie to Annual Report Schedule S-6(b).

e. Monthly Water Customers Billed: MFR Schedule E-3, page 1 of 1, water,
column (7), line 6, does not tie to Annual Report Schedule W-9, column (d) year end
number of customers.

f. Monthly Wastewater Customers Billed: MFR Schedule E-3, page 1 of 1,
wastewater, column (7), line 6, does not tie to Annual Report Schedule S-9(a), column
(d) year end number of customers.

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RESPONSE:

1a. Please see the attached reconciliation of the trial balance to the MFRs and reconciliation of the trial balance to the Annual Report. When Total Water Plant on MFR Schedule A-5, page 2 of 2, column (8), line 47 and Total Wastewater Plant on MFR A-6, page 2 of 2, column (8), line 63 are combined, the amount ties in total to the combination of Annual Report Schedule W-4(a) and S-4(a). In addition, please see the attached pages of the Company's annual report, herein referenced.

MFR	
Total Water Plant MFR Schedule A-5, page 2 of 2, column (8), line 47	43,832,680
Total Wastewater Plant MFR Schedule A-6, page 2 of 2, column (8), line 63	13,568,791
Total	57,401,471
Annual Report	
Total Water Plant, Annual Report Page W-4(a), column(f)	43,225,454
Total Wastewater Plant, Annual Report Page S-4(a), column(f)	14,176,015
Total	57,401,469

1b. Please see the response to item 1a, above.

1c. Please see the attached reconciliations and annual report pages previously mentioned in response to item 1a, above. When the water and wastewater accumulated depreciation accounts are combined they tie in total the amounts listed on Annual Report pages W-6(b) and S-6(b).

MFR

Total Water Plant MFR Schedule A-9, page 2 of 2, column (8), line 47	6,533,042
Total Wastewater Plant MFR Schedule A-10, page 2 of 2, column (8), line 63	2,620,306
Total	9,153,348

Annual Report

Total Depreciable Water Plant, Annual Report Page W-6(b), column(k)	6,256,153
Total Depreciable Wastewater Plant, Annual Report Page S-6(b), column(k)	2,897,194
Total	9,153,347

1d. Please see the response to item 1c, above.

1e. The number of monthly water customers billed reflected on MFR Schedule E-3, page 1 of 1, water, column (7), line 6, will not tie to Annual Report Schedule W-9, column (f) year end number of customers because they measure different items. MFR schedule E-3 reflects the number of bills that went out by customer class during a certain time period. It does not account for anomalies that occurred in the billing period. For example, a customer moving would receive a final bill in the same month that a new customer would receive a starting bill, making two bills for one premises during the billing period. In addition there are situations where there are multi-family dwellings, and there could only be one billed customer but there could be multiple dwellings (e.g., landlords and apartment buildings). Moreover, the Annual Report will include inactive and active accounts, where as the MFR schedule will only count active accounts for a particular billing period. In sum, the two items are measuring different matters and therefore will not tie.

1f. Please see the response to item 1e, above. The response is identical regarding the wastewater pages and schedules referenced.

2. **Service Availability Charges.** The Utility's Application for approval of Service Availability Charges does not include all of the information and schedules required by Rule 25-30.565, F.A.C. Staff was unable to identify the following in the Application:

- a. Per Rule 25-30.565(4)(d), F.A.C., a statement explaining the basis for the requested changes in charges and conditions.
- b. Per Rule 25-30.565(4)(r), F.A.C., a schedule showing the projected growth rate for utilization of the existing plant and line capacity and future line growth and line capacity.
- c. Per Rule 25-30.565(6), F.A.C., a demonstration of the appropriateness of the requested service availability charges and conditions.

RESPONSE: Please see the attached Schedule SAC-18 (revised), Schedule SAC-19 (revised), and Schedule SAC-20 (revised).

3. **Plant Operating Reports.** Pursuant to Rule 25-30.440(4), F.A.C., all water and wastewater plant operating reports for the test year and the year preceding the test year must be submitted with the application. Please provide the operating reports for the Highland Point WTP and Crescent Hills/Crescent West WTP.

RESPONSE: Highland Point, Crescent West and Lake Crescent Hills are supply wells that supply water to the CR 561 WTP where treatment and storage facilities are located. The three wells no longer have stand alone treatment facilities and therefore no Monthly Operating Reports are generated for them. The MOR's provided in the MFR's for our CR 561 WTP includes data associated with the operation of the three wells.

4. **Chemical Analyses.** Pursuant to Rule 25-30.440(3), F.A.C., the most recent chemical analyses for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, F.A.C. must be submitted with the application. Please provide the chemical analyses for the Crescent Hills/Crescent West WTP.

RESPONSE: Highland Point, Crescent West and Lake Crescent Hills are supply wells that supply water to the CR 561 WTP. Because of the change

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Office of Commission Clerk
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in the way that these three wells are now used, the only sampling activity specific to these wells is limited to monthly bacteriological samples from each site and one monthly VOC sample taken from Highland Point. Please see the attached reports labeled Safe Drinking Water Program Laboratory Report Format and Drinking Water Microbial Sample Collection & Laboratory Reporting Format.

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

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/der
Enclosures

cc: Steven M. Lubertozi, Executive Dir. of Regulatory Accounting & Affairs
(w/enclosures) (via e-mail)
John Stover, Vice President and Secretary (w/enclosures) (via e-mail)
Rick Durham, Regional Vice President (w/enclosures) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
John Williams, Director of Governmental Affairs (w/enclosures) (via e-mail)
Frank Seidman (w/enclosures) (via e-mail)
Deborah Swain (w/enclosures) (via e-mail)

LAKE UTILITY SERVICES, INC.
DOCKET NO. 100426-WS
RECONCILIATION OF TRIAL BALANCE TO ANNUAL REPORT
YEAR ENDING : December 31, 2009

Account Number Trial Balance	Description	Amount	Account Number Annual Report	Description	Amount	Page	Column
1020	ORGANIZATION	43,404	301	Organization	43,404	W-4(a)	(f)
1245	ORGANIZATION	8,872	351	Organization	8,872	S-4(a)	(f)
		<u>52,275</u>			<u>52,275</u>		
1025	FRANCHISES	22,397	302	Franchises	22,397	W-4(a)	(f)
1250	FRANCHISES INTANG PLT	(0)	352	Franchises	(0)	S-4(a)	(f)
		<u>22,397</u>			<u>22,397</u>		
1030	LAND & LAND RIGHTS PUMP	(349,935)					
1035	LAND & LAND RIGHTS WTR TRT	431,790					
1270	LAND & LAND RIGHTS TRTMNT PLT	(806,994)					
1285	LAND & LAND RIGHTS GEN PLT	826,453	303	Land and Land Rights	111,805	W-4(a)	(f)
1045	LAND & LAND RIGHTS GEN PLT	29,950	353	Land and Land Rights	19,459	S-4(a)	(f)
		<u>131,264</u>			<u>131,264</u>		
1205	COMMUNICATION EQPT	24,136					
1485	COMMUNICATION EQPT	15,988					
1190	TOOL SHOP & MISC EQPT	123,083					
1470	TOOL SHOP & MISC EQPT	12,849					
1180	OFFICE FURN & EQPT	90,193					
1460	OFFICE FURN & EQPT	569					
1575	DESKTOP COMPUTER WTR	24,019					
1580	MAINFRAME COMPUTER WTR	28,164					
1585	MINI COMPUTERS WTR	131,519					
1590	COMP SYS COST WTR	996,037					
1595	MICRO SYS COST WTR	27,353					
1050	STRUCT & IMPRV SRC SUPPLY	124,460					
1055	STRUCT & IMPRV WTR TRT PLT	2,784,676					
1060	STRUCT & IMPRV TRANS DIST PLT	2,545	346	Communication Equipment	37,193	W-4(a)	(f)
1065	STRUCT & IMPRV GEN PLT	13,187,811	396	Communication Equipment	12,272	S-4(a)	(f)
1175	OFFICE STRUCT & IMPRV	295,657	343	Tools, Shop and Garage Equipment	109,914	W-4(a)	(f)
1215	WATER PLANT ALLOCATED	164,160	393	Tools, Shop and Garage Equipment	36,268	S-4(a)	(f)
1295	STRUCT/IMPRV PUMP PLT LS	2,164,250	340	Office Furniture and Equipment	994,922	W-4(a)	(f)
1300	STRUCT/IMPRV TREAT PLT	(7,942)	390	Office Furniture and Equipment	328,289	S-4(a)	(f)
1315	STRUCT/IMPRV GEN PLT	2,642,723	304	Structures and Improvements	16,417,832	W-4(a)	(f)
1495	SEWER PLANT ALLOCATED	8,512	354	Structures and Improvements	4,904,072	S-4(a)	(f)
		<u>22,840,763</u>			<u>22,840,763</u>		
1320	POWER GEN EQUIP COLL PLT	-					
1330	POWER GEN EQUIP TREAT PLT	907	355	Power Generation Equipment	907	S-4(a)	(f)
		<u>907</u>			<u>907</u>		
1345	SEWER FORCE MAIN/SRVC LINES	1,618,960	360	Collection Sewers - Force	1,033,321	S-4(a)	(f)
1360	SERVICES TO CUSTOMERS	(995)	363	Services to Customers	584,644	S-4(a)	(f)
		<u>1,617,965</u>			<u>1,617,965</u>		

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1353	MANHOLES	(1,221)	361	Collection Sewers - Gravity	2,916,684	S-4(a)	(f)
1350	SEWER GRAVITY MAIN/MANHOLES	<u>3,604,631</u>	361	Manholes	<u>686,726</u>	S-4(a)	(f)
		<u>3,603,410</u>			<u>3,603,410</u>		
1080	WELLS & SPRINGS	<u>2,558,271</u>	307	Wells and Springs	<u>2,558,271</u>	W-4(a)	(f)
		<u>2,558,271</u>			<u>2,558,271</u>		
1090	SUPPLY MAINS	<u>319,101</u>	309	Supply Mains	<u>319,101</u>	W-4(a)	(f)
		<u>319,101</u>			<u>319,101</u>		
1380	PUMPING EQUIPMENT PUMP PLT	46,465					
1385	PUMPING EQUIPMENT RECLAIM WTP	3,076					
1390	PUMPING EQUIPMENT RCL WTR DIST	<u>5,972</u>	371	Pumping Equipment	<u>55,513</u>	S-4(a)	(f)
		<u>55,513</u>			<u>55,513</u>		
1525	REUSE SERVICES	331,263					
1530	REUSE MTR/INSTALLATIONS	6,753					
1535	REUSE DIST RESERVOIRS	1,972					
1540	REUSE TRANMISSION & DIST SYS	<u>2,508,978</u>	375	Reuse Transmission and Distribution System	<u>2,848,967</u>	S-4(a)	(f)
		<u>2,848,967</u>			<u>2,848,967</u>		
1395	TREAT/DISP EQUIP LAGOON	104,387					
1400	TREAT/DISP EQUIP TRT PLT	<u>493,724</u>	380	Treatment and Disposal Equipment	<u>598,111</u>	S-4(a)	(f)
		<u>598,111</u>			<u>598,111</u>		
1410	PLANT SEWERS TRTMT PLT	<u>1,270</u>	381	Plant Sewers	<u>1,270</u>	S-4(a)	(f)
		<u>1,270</u>			<u>1,270</u>		
1420	OUTFALL LINES	<u>(0)</u>	382	Outfall Sewer Lines	<u>(0)</u>	S-4(a)	(f)
		<u>(0)</u>			<u>(0)</u>		
			341	Transportation Equipment	378,054	W-4(a)	(f)
1555	TRANSPORTATION EQPT WTR	<u>502,798</u>	391	Transportation Equipment	<u>124,744</u>	S-4(a)	(f)
		<u>502,798</u>			<u>502,798</u>		
1195	LABORATORY EQUIPMENT	12,739	344	Laboratory Equipment	10,784	W-4(a)	(f)
1475	LABORATORY EQPT	<u>1,603</u>	394	Laboratory Equipment	<u>3,558</u>	S-4(a)	(f)
		<u>14,342</u>			<u>14,342</u>		
1200	POWER OPERATED EQUIP	486	345	Power Operated Equipment	2,681	W-4(a)	(f)
1480	POWER OPERATED EQUIP	<u>3,079</u>	395	Power Operated Equipment	<u>884</u>	S-4(a)	(f)
		<u>3,565</u>			<u>3,565</u>		

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1210	MISC EQUIPMENT	806	347	Miscellaneous Equipment	606	W-4(a)	(f)
1490	MISC EQUIP SEWER	4,480	397	Miscellaneous Equipment	4,680	S-4(a)	(f)
		<u>5,286</u>			<u>5,286</u>		
1220	OTHER TANGIBLE PLT WATER	9,371	348	Other Tangible Plant	9,371	W-4(a)	(f)
		<u>9,371</u>			<u>9,371</u>		
1095	POWER GENERATION EQUIP	132,634	310	Power Generation Equipment	132,634	W-4(a)	(f)
		<u>132,634</u>			<u>132,634</u>		
1105	ELECTRIC PUMP EQUIP WTP	683,859					
1110	ELECTRIC PUMP EQUIP TRANS DIST	23,776	311	Pumping Equipment	707,635	W-4(a)	(f)
		<u>707,635</u>			<u>707,635</u>		
1115	WATER TREATMENT EQPT	336,221	320	Water Treatment Equipment	336,221	W-4(a)	(f)
		<u>336,221</u>			<u>336,221</u>		
1120	DIST RESV & STANDPIPES	3,076,205	330	Distribution Reservoirs and Standpipes	3,076,205	W-4(a)	(f)
		<u>3,076,205</u>			<u>3,076,205</u>		
1125	TRANS & DISTR MAINS	14,802,645	331	Transmission and Distribution Mains	14,802,645	W-4(a)	(f)
		<u>14,802,645</u>			<u>14,802,645</u>		
1130	SERVICE LINES	1,907,242	333	Services	1,907,242	W-4(a)	(f)
		<u>1,907,242</u>			<u>1,907,242</u>		
1165	OTH PLT&MISC EQUIP WTP	1,703	339	Other Plant Miscellaneous Equipment	1,703	W-4(a)	(f)
1435	OTHER PLT PUMP	6,776	389	Other Plant Miscellaneous Equipment	6,776	S-4(a)	(f)
		<u>8,478</u>			<u>8,478</u>		
1135	METERS	360,176					
1140	METER INSTALLATIONS	97,989	334	Meters and Meter Installations	458,165	W-4(a)	(f)
		<u>458,165</u>			<u>458,165</u>		
1145	HYDRANTS	784,352	335	Hydrants	784,352	W-4(a)	(f)
		<u>784,352</u>			<u>784,352</u>		
1150	BACKFLOW PREVENTION DEVICES	2,319	336	Backflow Prevention Devices	2,319	W-4(a)	(f)
		<u>2,319</u>			<u>2,319</u>		

LAKE UTILITY SERVICES, INC.
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1840	ACC DEPR-FRANCHISES	(999)					
2035	ACC DEPR FRANCHISES	4	302	Accumulated Depreciation Franchises	1,000	W-6(b)	(k)
2040	ACC DEPR FRANCHISES INTANG PLT	(0)	302	Accumulated Depreciation Franchises	(4)	S-6(b)	(k)
		<u>(995)</u>			<u>995</u>		
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(17,519)					
1850	ACC DEPR-STRUCT&IMPRV WTP	(488,531)					
1855	ACC DEPR-STRUCT&IMPRV TRNS DST	(121)					
1860	ACC DEPR-STRUCT&IMPRV GEN PLT	(650,837)					
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(451,972)					
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	4,558	304	Accumulated Depreciation Structures and Improvements	1,157,008	W-6(b)	(k)
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(784,763)	354	Accumulated Depreciation Structures and Improvements	1,232,178	S-6(b)	(k)
		<u>(2,389,186)</u>			<u>2,389,187</u>		
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(23,192)					
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	(123,192)					
2165	ACC DEPR-TREAT/DISP EQP RWTP	-	380	Accumulated Depreciation Treatment and Disposal Equipment	146,384	S-6(b)	(k)
		<u>(146,384)</u>			<u>146,384</u>		
1885	ACC DEPR-SUPPLY MAINS	(22,929)	309	Accumulated Depreciation Supply Mains	22,929	W-6(b)	(k)
		<u>(22,929)</u>			<u>22,929</u>		
1875	ACC DEPR-WELLS & SPRINGS	(537,217)	307	Accumulated Depreciation Wells and Springs	537,217	W-6(b)	(k)
		<u>(537,217)</u>			<u>537,217</u>		
1890	ACC DEPR-POWER GENERATION EQP	(11,275)	310	Accumulated Depreciation Power Generation Equipment	11,275	W-6(b)	(k)
2090	ACC DEPR-PWR GEN EQP TRT PLT	(45)	355	Accumulated Depreciation Power Generation Equipment	45	S-6(b)	(k)
		<u>(11,320)</u>			<u>11,320</u>		
1920	ACC DEPR-TRANS & DISTR MAINS	(2,439,965)	331	Accumulated Depreciation Transmission and Distribution Mains	2,439,965	W-6(b)	(k)
		<u>(2,439,965)</u>			<u>2,439,965</u>		
2270	ACC DEPR-REUSE SERVICES	(28,665)	366	Accumulated Depreciation Reuse Services	28,665	S-6(b)	(k)
2275	ACC DEPR-REUSE MTR/INSTALLS	(713)	367	Accumulated Depreciation Reuse Meters and Meter Installations	713	S-6(b)	(k)
		<u>(29,377)</u>			<u>29,377</u>		
2280	ACC DEPR-REUSE DIST RESERVOIRS	(36)					
2285	ACC DEPR-REUSE TRANS/DIST SYS	(146,942)	375	Accumulated Depreciation Reuse Transmission and Distribution System	146,979	S-6(b)	(k)
		<u>(146,979)</u>			<u>146,979</u>		
1945	ACC DEPR-BACKFLOW PREVENT DEVC	(81)	336	Accumulated Depreciation Backflow Prevention Devices	81	W-6(b)	(k)

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		<u>(81)</u>			<u>81</u>		
1960	ACC DEPR-OTH PLANT&MISC WTP	<u>(82)</u>	339	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>82</u>	W-6(b)	(k)
		<u>(82)</u>			<u>82</u>		
2105	ACC DEPR-SEWER FORCE MAIN/SRVC LINES	(212,946)					
2120	ACC DEPR-SERVICES TO CUSTOMERS	11					
2110	ACC DEPR-SEWER GRVTY MAIN/MAN	(589,708)					
2113	ACC DEPR-MANHOLES	14					
1970	ACC DEPR-OFFICE STRUCTURE	(99,055)					
1975	ACC DEPR-OFFICE FURN/EQPT	(68,700)					
2220	ACC DEPR-OFFICE FURN/EQPT	(422)					
2315	ACC DEPR-DESKTOP COMPUTER WTR	(17,743)					
2320	ACC DEPR-MAINFRAME COMP WTR	(27,941)					
2325	ACC DEPR-MINI COMP WTR	(105,865)					
2300	ACC DEPR-TRANSPORTATION WTR	(373,310)					
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(60,960)					
2230	ACC DEPR-TOOL SHOP & MISC EQPT	4,752	363	Accumulated Depreciation Services to Customers	77,019	S-6(b)	(k)
2010	ACC DEPR-OTHER TANG PLT WATER	(45,213)	360	Accumulated Depreciation Collection Sewers - Force	135,916	S-6(b)	(k)
2255	ACC DEPR-OTHER TANG PLT SEWER	(992)	361	Accumulated Depreciation Collection Sewers - Gravity	477,161	S-6(b)	(k)
2330	COMP SYS AMORTIZATION WTR	(264,845)	340	Accumulated Depreciation Office Furniture and Equipment	147,822	W-6(b)	(k)
2420	ACC AMORT UTIL PAA-WATER	0	390	Accumulated Depreciation Office Furniture and Equipment	138,479	S-6(b)	(k)
2335	MICRO SYS AMORTIZATION WTR	(24,445)	341	Accumulated Depreciation Transportation Equipment	269,716	W-6(b)	(k)
1990	ACC DEPR-LABORATORY EQUIPMENT	104	391	Accumulated Depreciation Transportation Equipment	92,618	S-6(b)	(k)

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Account Number	Description	Amount	Account Number	Description	Amount	Page	Column
Trial Balance			Annual Report				
2235	ACC DEPR-LABORATORY EQPT	(77)	343	Accumulated Depreciation Tools, Shop and Garage Equipment	53,131	W-6(b)	(k)
2000	ACC DEPR-COMMUNICATION EQPT	(27,029)	393	Accumulated Depreciation Tools, Shop and Garage Equipment	16,890	S-6(b)	(k)
2245	ACC DEPR-COMMUNICATION EQPT	(4,003)	348	Accumulated Depreciation Other Tangible Plant	278,713	W-6(b)	(k)
1995	ACC DEPR-POWER OPERATED EQUIP	(13)	398	Accumulated Depreciation Other Tangible Plant	125,576	S-6(b)	(k)
2240	ACC DEPR-POWER OPERATED EQUIP	(67)	344	Accumulated Depreciation Laboratory Equipment	(70)	W-6(b)	(k)
1895	ACC DEPR-ELECT PUMP EQUIP SRC PUMP	16,342	394	Accumulated Depreciation Laboratory Equipment	7	S-6(b)	(k)
1900	ACC DEPR-ELECT PUMP EQUIP WTP	90,106	346	Accumulated Depreciation Communication Equipment	47,076	W-6(b)	(k)
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(1,024)	396	Accumulated Depreciation Communication Equipment	16,527	S-6(b)	(k)
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,025)	345	Accumulated Depreciation Power Operated Equipment	10	W-6(b)	(k)
2145	ACC DEPR-PUMP EQP RCLM WTP	(155)	395	Accumulated Depreciation Power Operated Equipment	20	S-6(b)	(k)
2150	ACC DEPR-PUMP EQP RCLM DIST	(289)	311	Accumulated Depreciation Pumping Equipment	(105,175)	W-6(b)	(k)
1910	ACC DEPR-WATER TREATMENT EQPT	(134,492)	371	Accumulated Depreciation Pumping Equipment	2,469	S-6(b)	(k)
1915	ACC DEPR-DIST RESV & STANDPIPE	(576,199)	320	Accumulated Depreciation Water Treatment Equipment	134,658	W-6(b)	(k)
1925	ACC DEPR-SERVICE LINES	(378,857)	330	Accumulated Depreciation Distribution Reservoirs and Standpipes	578,444	W-6(b)	(k)
1930	ACC DEPR-METERS	(150,067)	333	Accumulated Depreciation Services	380,064	W-6(b)	(k)
1935	ACC DEPR-METER INSTALLS	(17,220)	334	Accumulated Depreciation Meters and Meter Installations	167,348	W-6(b)	(k)
1940	ACC DEPR-HYDRANTS	(115,613)	335	Accumulated Depreciation Hydrants	116,188	W-6(b)	(k)
1835	ACC DEPR-ORGANIZATION	18,671	301	Accumulated Depreciation Organization	18,672	W-6(b)	(k)
2030	ACC DEPR-ORGANIZATION	(256,971)	301	Accumulated Depreciation Organization	256,971	S-6(b)	(k)
		<u>(3,426,247)</u>			<u>3,426,248</u>		
2250	ACC DEPR-MISC EQUIP SEWER	<u>(299)</u>	397	Accumulated Depreciation Miscellaneous Equipment	<u>299</u>	S-6(b)	(k)
		<u>(299)</u>			<u>299</u>		
2170	ACC DEPR-PLANT SEWERS TRT PLT	<u>(17)</u>	381	Accumulated Depreciation Plant Sewers	<u>17</u>	S-6(b)	(k)
		<u>(17)</u>			<u>17</u>		
2180	ACC DEPR-OUTFALL LINES	<u>(2,230)</u>	382	Accumulated Depreciation Outfall Sewer Lines	<u>2,230</u>	S-6(b)	(k)
		<u>(2,230)</u>			<u>2,230</u>		
2195	ACC DEPR-OTHER PLT PUMP	<u>(38)</u>	389	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>38</u>	S-6(b)	(k)
		<u>(38)</u>			<u>38</u>		

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Trial Balance			Annual Report				
6110	SALARIES-ACCTG/FINANCE	59,881					
6115	SALARIES-ADMIN	217					
6120	SALARIES-OFFICERS/STKHLDR	80,711					
6125	SALARIES-HR	8,165					
6130	SALARIES-MIS	12,638					
6135	SALARIES-LEADERSHIP OPS	57,302					
6140	SALARIES-REGULATORY	42,790					
6145	SALARIES-CUSTOMER SERVICE	49,733	601	Salaries and Wages - Employees	486,695	W-10(a)	(c)
6150	SALARIES-OPERATIONS FIELD	546,168	603	Salaries and Wages - Officers, Directors and Majority Stockholders	60,686	W-10(a)	(c)
6155	SALARIES-OPERATIONS OFFICE	34,663	701	Salaries and Wages - Employees	160,592	S-10(a)	(c)
6165	CAPITALIZED TIME ADJUSTMENT	(164,271)	703	Salaries and Wages - Officers, Directors and Majority Stockholders	20,024	S-10(a)	(c)
		<u>727,998</u>			<u>727,998</u>		
5625	401K/ESOP CONTRIBUTIONS	32,156					
5630	DENTAL PREMIUMS	17,914					
5635	DENTAL INS REIMBURSEMENTS	699					
5645	EMPLOYEE INS DEDUCTIONS	(43,448)					
5650	HEALTH COSTS & OTHER	1,683					
5655	HEALTH INS REIMBURSEMENTS	167,522					
5660	OTHER EMP PENSION/BENEFITS	1,846					
5665	PENSION CONTRIBUTIONS	24,892					
5670	TERM LIFE INS	7,999					
5675	TERM LIFE INS-OPT	(1,047)					
5680	DEPEND LIFE INS-OPT	(174)					
5690	TUITION	1,010	604	Employee Pensions and Benefits	159,820	W-10(a)	(c)
5820	TRAINING EXPENSE	1,501	704	Employee Pensions and Benefits	52,735	S-10(a)	(c)
		<u>212,554</u>			<u>212,554</u>		
6400	SEWER RODDING	100					
6410	SLUDGE HAULING	31,121	711	Sludge Removal Expense	31,221	S-10(a)	(c)
		<u>31,221</u>			<u>31,221</u>		
5465	ELEC PWR - WATER SYSTEM	448,164	615	Purchased Power	448,164	W-10(a)	(c)
5470	ELEC PWR - SWR SYSTEM	210,630	715	Purchased Power	210,630	S-10(a)	(c)
		<u>658,794</u>			<u>658,794</u>		
5480	CHLORINE	121,827					
5485	ODOR CONTROL CHEMICALS	52,441	618	Chemicals	143,936	W-10(a)	(c)
5490	OTHER TREATMENT CHEMICALS	17,162	718	Chemicals	47,494	S-10(a)	(c)
		<u>191,430</u>			<u>191,430</u>		
5525	BILL STOCK	1,149					
5530	BILLING COMPUTER SUPPLIES	1,570					
5535	BILLING ENVELOPES	5,237					

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Trial Balance			Annual Report				
5540	BILLING POSTAGE	38,683					
5740	COMPUTER SUPPLIES	5,490					
5875	KITCHEN SUPPLIES	329					
5880	OFFICE SUPPLY STORES	5,050					
6285	WATER-MAINT SUPPLIES	18,115	620	Materials and Supplies	61,355	W-10(a)	(c)
6320	SEWER-MAINT SUPPLIES	7,009	720	Materials and Supplies	21,277	S-10(a)	(c)
		<u>82,632</u>			<u>82,632</u>		
6020	ENGINEERING FEES	8,128	631	Contractual Services-Engineering	6,112	W-10(a)	(c)
			731	Contractual Services-Engineering	2,017	S-10(a)	(c)
		<u>8,128</u>			<u>8,128</u>		
6010	AUDIT FEES	9,524	632	Contractual Services - Accounting	9,776	W-10(a)	(c)
6040	TAX RETURN REVIEW	3,479	732	Contractual Services - Accounting	3,226	S-10(a)	(c)
		<u>13,002</u>			<u>13,002</u>		
6025	LEGAL FEES	5,103	633	Contractual Services - Legal	3,837	W-10(a)	(c)
			733	Contractual Services - Legal	1,266	S-10(a)	(c)
		<u>5,103</u>			<u>5,103</u>		
6255	TEST-WATER	22,262					
6260	TEST-EQUIP/CHEMICAL	5,046					
6265	TEST-SAFE WATER DRINKING	124	635	Contractual Services - Testing	26,180	W-10(a)	(c)
6270	TEST-SEWER	5,973	735	Contractual Services - Testing	7,225	S-10(a)	(c)
		<u>33,405</u>			<u>33,405</u>		
6340	SEWER-PERMITS	2,036					
6335	SEWER-ELEC EQUIPT REPAIR	4,010					
5545	CUSTOMER SERVICE PRINTING	2,556					
5745	COMPUTER AMORT & PROG COST	(50)					
5755	MICROFILMING	16					
5790	BANK SERVICE CHARGE	4,264					
5800	LETTER OF CREDIT FEE	(0)					
5805	LICENSE FEES	9,652					
5810	MEMBERSHIPS	9,340					
5825	OTHER MISC EXPENSE	6,958					
5855	ANSWERING SERVICE	3,162					
5860	CLEANING SUPPLIES	2,957					
5865	COPY MACHINE	208					
5870	HOLIDAY EVENTS/PICNICS	198					
5885	PRINTING/BLUEPRINTS	(339)					
5890	PUBL SUBSCRIPTIONS/TAPES	1,304					
5895	SHIPPING CHARGES	1,653					
5900	OTHER OFFICE EXPENSES	8,871					
5930	OFFICE ELECTRIC	962					
5935	OFFICE GAS	283					

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5940	OFFICE WATER	53					
5945	OFFICE TELECOM	48,362					
5950	OFFICE GARBAGE REMOVAL	4,433					
5955	OFFICE LANDSCAPE / MOW / PLOW	28,792					
5960	OFFICE ALARM SYS PHONE EXP	11,584					
5965	OFFICE MAINTENANCE	2,076					
5970	OFFICE CLEANING SERVICE	3,714					
5975	OFFICE MACHINE/HEAT&COOL	1,009					
5985	TELEMETERING PHONE EXPENSE	41					
6185	TRAVEL LODGING	3,116					
6190	TRAVEL AIRFARE	2,252					
6195	TRAVEL TRANSPORTATION	1,998					
6200	TRAVEL MEALS	1,528					
6205	TRAVEL ENTERTAINMENT	131					
6207	TRAVEL OTHER	1					
6355	DEFERRED MAINT EXPENSE	8,819					
6360	COMMUNICATION EXPENSE	15,834					
6375	OUTSIDE LAB FEES-LAB,LAND	5,915					
6380	REPAIRS & MAINT-MAINT,LAND	1,125					
6385	UNIFORMS	2,880					
6290	WATER-MAINT REPAIRS	18,186					
6295	WATER-MAIN BREAKS	2,527					
5750	INTERNET SUPPLIER	280					
5735	COMPUTER MAINTENANCE	71,717					
6310	WATER-OTHER MAINT EXP	121,544					
6325	SEWER-MAINT REPAIRS	11,467	675	Miscellaneous Expenses	343,506	W-10(a)	(c)
6345	SEWER-OTHER MAINT EXP	66,788	775	Miscellaneous Expenses	150,706	S-10(a)	(c)
		<u>494,213</u>			<u>494,213</u>		
5495	METER READING	80,475					
6015	EMPLOY FINDER FEES	3,170					
6035	PAYROLL SERVICES	4,434					
6045	TEMP EMPLOY - CLERICAL	4,101	636	Contractual Services - Other	93,632	W-10(a)	(c)
6050	OTHER OUTSIDE SERVICES	5,794	736	Contractual Services - Other	4,342	S-10(a)	(c)
		<u>97,974</u>			<u>97,974</u>		
6215	FUEL	42,881					
6220	AUTO REPAIR/TIRES	20,468					
6225	AUTO LICENSES	2,011	650	Transportation Expenses	49,938	W-10(a)	(c)
6230	OTHER TRANS EXPENSES	1,056	750	Transportation Expenses	16,478	S-10(a)	(c)
		<u>66,416</u>			<u>66,416</u>		
5715	INSURANCE-OTHER	92,816	659	Insurance - Other	69,789	W-10(a)	(c)
		<u>92,816</u>	759	Insurance - Other	23,028	S-10(a)	(c)
					<u>92,816</u>		
5785	ADVERTISING/MARKETING	231	660	Advertising Expense	174	W-10(a)	(c)

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		<u>231</u>	760	Advertising Expense	<u>57</u> <u>231</u>	S-10(a)	(c)
6065	RATE CASE AMORT EXPENSE	74,763	666	Regulatory Commission Expenses - Amortization of Rate Case Expense	56,214	W-10(a)	(c)
6070	MISC REG MATTERS COMM EXP	1,622	667	Regulatory Commission Exp.-Other	1,219	W-10(a)	(c)
			766	Regulatory Commission Expenses - Amortization of Rate Case Expense	18,549	S-10(a)	(c)
		<u>76,385</u>	767	Regulatory Commission Exp.-Other	<u>402</u> <u>76,385</u>	S-10(a)	(c)
5510	UNCOLLECTIBLE ACCOUNTS	73,470	670	Bad Debt Expense	74,227	W-10(a)	(c)
5515	UNCOLL ACCOUNTS ACCRUAL	25,249	770	Bad Debt Expense	24,492	S-10(a)	(c)
		<u>98,719</u>			<u>98,719</u>		
3225	ADV-IN-AID OF CONST-WATER	<u>(38,400)</u> <u>(38,400)</u>	252	Advances For Construction	<u>38,400</u> <u>38,400</u>	F-2(b)	(e)
3265	CIAC-STRUCT & IMPRV SRC SUPPLY	(14,765)					
3270	CIAC-STRUCT & IMPRV WTP	(229,138)					
3295	CIAC-WELLS & SPRINGS	(217,345)					
3320	CIAC-ELEC PUMP EQP WTP	159					
3330	CIAC-WATER TREATMENT EQPT	(29,528)					
3315	CIAC-ELEC PUMP EQP SRC PUMP	(42,440)					
3335	CIAC-DIST RESV & STANDPIPES	(108,076)					
3340	CIAC-TRANS & DISTR MAINS	(7,085,297)					
3345	CIAC-SERVICE LINES	(1,393,661)					
3350	CIAC-METERS	(49,360)					
3355	CIAC-METER INSTALLS	(2,035)					
3360	CIAC-HYDRANTS	(749,126)					
3430	CIAC-OTHER TANGIBLE PLT WATER	(2,673,511)					
3435	CIAC-WATER-TAP	(4,302,931)					
3445	CIAC-WTR RES CAP FEE	(1,350)					
3450	CIAC-WTR PLT MOD FEE	(97,014)					
3455	CIAC-WTR PLT MTR FEE	(33,149)					
3500	CIAC-STRUCT/IMPRV PUMP PLT LS	(1,818,930)					
3520	CIAC-STRUCT/IMPRV GEN PLT	(1,241,845)					
3530	CIAC-POWER GEN EQUIP PUMP PLT	654					
3535	CIAC-POWER GEN EQUIP TREAT PLT	223					
3550	CIAC-SEWER FORCE MAIN/SRVC LINES	(1,470,043)					
3555	CIAC-SEWER GRAVITY MAIN/MANHLES	(2,963,114)					
3557	CIAC-MANHLES	336					
3565	CIAC-SERVICES TO CUSTOMERS	172					
3600	CIAC-TREAT/DISP EQUIP LAGOON	(14,951)					
3605	CIAC-TREAT/DISP EQUIP TRT PLT	(65,465)					

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Trial Balance			Annual Report				
3625	CIAC-OUTFALL LINES	(2,369)					
3705	CIAC-SEWER-TAP	(856,074)					
3715	CIAC-SWR RES CAP FEE	(5,821)					
3720	CIAC-SWR PLT MOD FEE	(27,979)					
3750	CIAC-REUSE SERVICES	(1,447,000)					
3775	CIAC-REUSE MGMT FEE	(980,000)					
		<u>(27,920,772)</u>	271	Contributions in Aid of Construction	<u>27,920,772</u>	F-2(b)	(e)
					<u>27,920,772</u>		
3800	ACC AMORT ORGANIZATION	(103,077)					
3810	ACC AMORT STRUCT & IMPRV SRC	4,365					
3815	ACC AMORT STRUCT & IMPRV WTP	79,334					
3840	ACC AMORT WELLS & SPRINGS	62,721					
3860	ACC AMORT ELEC PUMP EQP SRC	17,922					
3870	ACC AMORT ELEC PUMP EQP TRANS DIST	952					
3875	ACC AMORT WATER TREATMENT EQPT	11,103					
3880	ACC AMORT DIST RESV & STANDPIP	31,357					
3885	ACC AMORT TRANS & DISTR MAINS	1,104,417					
3890	ACC AMORT SERVICE LINES	235,156					
3895	ACC AMORT METERS	22,309					
3900	ACC AMORT METER INSTALLS	989					
3905	ACC AMORT HYDRANTS	91,490					
3975	ACC AMORT OTHER TANG PLT WATER	1,756,831					
3980	ACC AMORT WATER-CIAC TAP	687,654					
3995	ACC AMORT WTR RES CAP FEE-NC	15,252					
4000	ACC AMORT WTR PLT MOD FEE-NC	4,095					
4005	ACC AMORT WTR PLT MTR FEE-NC	1,230					
4030	ACC AMORT ORGANIZATION	23,143					
4050	ACC AMORTSTRUCT/IMPRV PUMP PLT LS	264,203					
4070	ACC AMORTSTRUCT/IMPRV GEN PLT	586,393					
4075	ACC AMORT PWR GEN EQP COLL	14,418					
4085	ACC AMORT PWR GEN EQP TREAT	4,912					
4100	ACC AMORT SWR FORCE MAIN/SRVC LINES	225,891					
4105	ACC AMORT SWR GRAVITY MAIN/MANHOLES	329,118					
4107	ACC AMORT MANHOLES	7,413					
4115	ACC AMORT SERVICES TO CUSTOMERS	3,798					
4150	ACC AMORT TREAT/DISP EQUIP LAGOON	3,461					
4155	ACC AMORT TREAT/DISP EQUIP TRT PLT	26,127					
4175	ACC AMORT OUTFALL LINES	584					
4265	ACC AMORT SEWER-TAP	161,542					
4275	ACC AMORT SWR RES CAP FEE-NC	174					
4280	ACC AMORT SWR PLT MOD FEE-NC	1,690					
4310	ACC AMORT-REUSE SERVICES	97,157					

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4330	ACC AMORT REUSE-TAP	4,778					
4335	ACC AMORT REUSE MGMT FEE-NC	51,042	272	Accumulated Amortization of Contributions in Aid of Construction	5,829,943	F-2(b)	(e)
		<u>5,829,943</u>			<u>5,829,943</u>		
1835	ACC DEPR-ORGANIZATION	18,671					
1840	ACC DEPR-FRANCHISES	(999)					
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(17,519)					
1850	ACC DEPR-STRUCT&IMPRV WTP	(488,531)					
1855	ACC DEPR-STRUCT&IMPRV TRNS DST	(121)					
1860	ACC DEPR-STRUCT&IMPRV GEN PLT	(650,837)					
1875	ACC DEPR-WELLS & SPRINGS	(537,217)					
1885	ACC DEPR-SUPPLY MAINS	(22,929)					
1890	ACC DEPR-POWER GENERATION EQUIP	(11,275)					
1895	ACC DEPR-ELECT PUMP EQUIP SRC PUMP	16,342					
1900	ACC DEPR-ELECT PUMP EQUIP WTP	90,106					
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(1,024)					
1910	ACC DEPR-WATER TREATMENT EQPT	(134,492)					
1915	ACC DEPR-DIST RESV & STANDPIPE	(576,199)					
1920	ACC DEPR-TRANS & DISTR MAINS	(2,439,965)					
1925	ACC DEPR-SERVICE LINES	(378,857)					
1930	ACC DEPR-METERS	(150,067)					
1935	ACC DEPR-METER INSTALLS	(17,220)					
1940	ACC DEPR-HYDRANTS	(115,613)					
1945	ACC DEPR-BACKFLOW PREVENT DEVC	(81)					
1960	ACC DEPR-OTH PLANT&MISC WTP	(82)					
1970	ACC DEPR-OFFICE STRUCTURE	(99,055)					
1975	ACC DEPR-OFFICE FURN/EQPT	(68,700)					
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(60,960)					
1990	ACC DEPR-LABORATORY EQUIPMENT	104					
1995	ACC DEPR-POWER OPERATED EQUIP	(13)					
2000	ACC DEPR-COMMUNICATION EQPT	(27,029)					
2010	ACC DEPR-OTHER TANG PLT WATER	(45,213)					
2030	ACC DEPR-ORGANIZATION	(256,971)					
2035	ACC DEPR FRANCHISES	4					
2040	ACC DEPR FRANCHISES INTANG PLT	(0)					
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(451,972)					
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	4,558					
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(784,763)					
2090	ACC DEPR-PWR GEN EQP TRT PLT	(45)					
2105	ACC DEPR-SEWER FORCE MAIN/SRVC LINES	(212,946)					
2110	ACC DEPR-SEWER GRVTY MAIN/MAN	(589,708)					
2113	ACC DEPR-MANHOLES	14					

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2160	ACC DEPR-TREAT/DISP EQP TRT PLT	(123,192)					
2120	ACC DEPR-SERVICES TO CUSTOMERS	11					
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,025)					
2145	ACC DEPR-PUMP EQP RCLM WTP	(155)					
2150	ACC DEPR-PUMP EQP RCLM DIST	(289)					
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(23,192)					
2170	ACC DEPR-PLANT SEWERS TRT PLT	(17)					
2180	ACC DEPR-OUTFALL LINES	(2,230)					
2195	ACC DEPR-OTHER PLT PUMP	(38)					
2220	ACC DEPR-OFFICE FURN/EQPT	(422)					
2230	ACC DEPR-TOOL SHOP & MISC EQPT	4,752					
2235	ACC DEPR-LABORATORY EQPT	(77)					
2240	ACC DEPR-POWER OPERATED EQUIP	(67)					
2245	ACC DEPR-COMMUNICATION EQPT	(4,003)					
2250	ACC DEPR-MISC EQUIP SEWER	(299)					
2255	ACC DEPR-OTHER TANG PLT SEWER	(992)					
2270	ACC DEPR-REUSE SERVICES	(28,665)					
2275	ACC DEPR-REUSE MTR/INSTALLS	(713)					
2280	ACC DEPR-REUSE DIST RESERVOIRS	(36)					
2285	ACC DEPR-REUSE TRANS/DIST SYS	(146,942)					
2300	ACC DEPR-TRANSPORTATION WTR	(373,310)					
2315	ACC DEPR-DESKTOP COMPUTER WTR	(17,743)					
2320	ACC DEPR-MAINFRAME COMP WTR	(27,941)					
2325	ACC DEPR-MINI COMP WTR	(105,865)					
2330	COMP SYS AMORTIZATION WTR	(264,845)					
2335	MICRO SYS AMORTIZATION WTR	(24,445)					
2420	ACC AMORT UTIL PAA-WATER	0	108-110	Less: Accumulated Depreciation and Amortization	9,153,349	F-1(a)	(e)
		<u>(9,153,348)</u>			<u>9,153,349</u>		
2620	UTIL PLANT ACQUIRED/DISPOSED	5,325	116 *	Other Utility Plant Adjustments	5,325	F-1(a)	(e)
		<u>5,325</u>			<u>5,325</u>		
2665	CASH UNAPPLIED	-	131	Cash	-	F-1(a)	(e)
2775	SPECIAL DEPOSITS	18,235	132	Special Deposits	18,235	F-1(a)	(c)
2710	A/R ASSOC COS	11,046,972	145	Accounts Receivable from Associated Companies	11,046,973	F-1(a)	(e)
2755	INVENTORY	19,006	151-153	Material and Supplies	19,006	F-1(a)	(e)
		<u>11,084,214</u>			<u>11,084,215</u>		
2675	A/R-CUSTOMER TRADE CC&B	540,360					
2680	A/R-CUSTOMER ACCRUAL	257,022					
2685	A/R-CUSTOMER REFUNDS	(2,865)					
2690	ACCUM PROV UNCOLLECT ACCTS	(25,249)	141-144	Accounts and Notes Receivable, Less Accumulated Provision for UA	769,268	F-1(a)	(e)

LAKE UTILITY SERVICES, INC.
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		<u>769,268</u>			<u>769,268</u>		
2906	RCIP - ATTORNEY FEES	73,375					
2907	RCIP - CAPITALIZED TIME	53,779					
2908	RCIP - ADMINISTRATIVE EXPENSES	66,224					
2910	RCIP - CONSULTING FEES	195,396					
2914	RCIP - TRANSFER TO DEF RC	(388,774)					
2915	REG EXP BEING AMORT	8,767					
2920	RATE CASE BEING AMORT	385,289					
2930	RATE CASE ACCUM AMORT	(74,763)					
2960	DEF CHGS-TANK MAINT&REP WTR	28,580					
2965	DEF CHGS-RELOCATION EXPENSES	6,013					
2980	DEF CHGS-EMP FEES	4,990					
3005	DEF CHGS-VOC TESTING	5,095					
3110	AMORT - TANK MAINT&REP WTR	(15,611)					
3120	AMORT - RELOCATION EXP	(6,013)					
3135	AMORT - EMPLOYEE FEES	(4,990)					
3160	AMORT - VOC TESTING	(6,525)	186	Misc. Deferred Debits	330,831	F-1(b)	(e)
		<u>330,831</u>			<u>330,831</u>		
4760	COMMON STOCK	(300)	201	Common Stock Issued	300	F-2(a)	(e)
		<u>(300)</u>			<u>300</u>		
4780	PAID IN CAPITAL	(47,624)					
4785	MISC PAID IN CAPITAL	(32,845,484)	211	Other Paid - In Capital	32,893,109	F-2(a)	(e)
		<u>(32,893,109)</u>			<u>32,893,109</u>		
4998	RETAINED EARN-PRIOR YEARS	(3,726,414)	214-215	Retained Earnings	3,726,414	F-2(a)	(e)
		<u>(3,726,414)</u>			<u>3,726,414</u>		
4565	ADVANCES FROM UTILITIES INC	4,485,236	223	Advances from Associated Companies	(4,485,236)	F-2(a)	(e)
		<u>4,485,236</u>			<u>(4,485,236)</u>		
4515	A/P TRADE	(174,029)					
4525	A/P TRADE - ACCRUAL	(36,630)					
4527	A/P TRADE - RECD NOT VOUCHERED	(11,054)					
4545	A/P MISCELLANEOUS	(10,605)	231	Accounts Payable	232,319	F-2(a)	(e)
		<u>(232,319)</u>			<u>232,319</u>		
4535	A/P-ASSOC COMPANIES	(5,626,529)	233	Accounts Payable to Associated Companies	5,626,529	F-2(a)	(e)
		<u>(5,626,529)</u>			<u>5,626,529</u>		

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4595	CUSTOMER DEPOSITS	(110,146)	235	Customer Deposits	110,146	F-2(a)	(e)
		<u>(110,146)</u>			<u>110,146</u>		
4612	ACCRUED TAXES GENERAL	-					
4614	ACCRUED GROSS RECEIPT TAX	(144,141)					
4634	ACCRUED SALES TAX	(11)					
4635	ACCRUED USE TAX	(30)					
4661	ACCRUED ST INCOME TAX	25,947	236	Accrued Taxes	118,235	F-2(a)	(e)
		<u>(118,235)</u>			<u>118,235</u>		
4685	ACCRUED CUST DEP INTEREST	(11,036)	237	Accrued Interest	11,036	F-2(a)	(e)
		<u>(11,036)</u>			<u>11,036</u>		
4369	DEF FED TAX - CIAC PRE 1987	(108,079)					
4371	DEF FED TAX - TAP FEE POST 2000	1,950,474					
4375	DEF FED TAX - RATE CASE	(100,476)					
4377	DEF FED TAX - DEF MAINT	(3,708)					
4383	DEF FED TAX - ORGN EXP	(46,857)					
4385	DEF FED TAX - BAD DEBT	8,112					
4387	DEF FED TAX - DEPRECIATION	(2,163,416)					
4419	DEF ST TAX - CIAC PRE 1987	5,442					
4421	DEF ST TAX - TAP FEE POST 2000	333,882					
4425	DEF ST TAX - RATE CASE	(17,198)					
4427	DEF ST TAX - DEF MAINT	(635)					
4433	DEF ST TAX - ORGN EXP	(3,862)					
4435	DEF ST TAX - BAD DEBT	1,389	281	Accumulated Deferred Income Taxes - Accelerated Depreciation	2,283,236	F-2(b)	(e)
4437	DEF ST TAX - DEPRECIATION	(119,821)	283	Accumulated Deferred Income Taxes - Other	(2,018,484)	F-2(b)	(e)
		<u>(264,752)</u>			<u>264,752</u>		
5025	WATER REVENUE-RESIDENTIAL	(3,873,347)					
5030	WATER REVENUE-ACCRUALS	(11,640)					
5035	WATER REVENUE-COMMERCIAL	(215,623)					
5050	WATER REVENUE-MULT FAM DWELL	(231)					
5100	SEWER REVENUE-RESIDENTIAL	463					
5105	SEWER REVENUE-ACCRUALS	(9,635)					
5110	SEWER REVENUE-COMMERCIAL	(1,800)					
5140	SEWER REVENUE-RESIDENTIAL	(1,681,813)					
5155	SEWER REVENUE-COMMERCIAL	(180,281)					
5170	SEWER REVENUE-MULT FAM DWELL	(746)					
5270	MISC SERVICE REVENUE	(450)					

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5285	OTHER W/S REVENUES	(81,017)	400	Operating Revenues	6,056,120	F-3(a)	(e)
		<u>(6,056,120)</u>			<u>6,056,120</u>		
5465	ELEC PWR - WATER SYSTEM	448,164					
5470	ELEC PWR - SWR SYSTEM	210,630					
5480	CHLORINE	121,827					
5485	ODOR CONTROL CHEMICALS	52,441					
5490	OTHER TREATMENT CHEMICALS	17,162					
5495	METER READING	80,475					
5510	UNCOLLECTIBLE ACCOUNTS	73,470					
5515	UNCOLL ACCOUNTS ACCRUAL	25,249					
5525	BILL STOCK	1,149					
5530	BILLING COMPUTER SUPPLIES	1,570					
5535	BILLING ENVELOPES	5,237					
5540	BILLING POSTAGE	38,683					
5545	CUSTOMER SERVICE PRINTING	2,556					
5625	401K/ESOP CONTRIBUTIONS	32,156					
5630	DENTAL PREMIUMS	17,914					
5635	DENTAL INS REIMBURSEMENTS	699					
5645	EMPLOYEE INS DEDUCTIONS	(43,448)					
5650	HEALTH COSTS & OTHER	1,683					
5655	HEALTH INS REIMBURSEMENTS	167,522					
5660	OTHER EMP PENSION/BENEFITS	1,846					
5665	PENSION CONTRIBUTIONS	24,892					
5670	TERM LIFE INS	7,999					
5675	TERM LIFE INS-OPT	(1,047)					
5680	DEPEND LIFE INS-OPT	(174)					
5690	TUITION	1,010					
5715	INSURANCE-OTHER	92,816					
5735	COMPUTER MAINTENANCE	71,717					
5740	COMPUTER SUPPLIES	5,490					
5745	COMPUTER AMORT & PROG COST	(50)					
5750	INTERNET SUPPLIER	280					
5755	MICROFILMING	16					
5785	ADVERTISING/MARKETING	231					
5790	BANK SERVICE CHARGE	4,264					
5800	LETTER OF CREDIT FEE	(0)					
5805	LICENSE FEES	9,652					
5810	MEMBERSHIPS	9,340					
5820	TRAINING EXPENSE	1,501					
5825	OTHER MISC EXPENSE	6,958					
5855	ANSWERING SERVICE	3,162					
5860	CLEANING SUPPLIES	2,957					
5865	COPY MACHINE	208					
5870	HOLIDAY EVENTS/PICNICS	198					

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5875	KITCHEN SUPPLIES	329					
5880	OFFICE SUPPLY STORES	5,050					
5885	PRINTING/BLEUPRINTS	(339)					
5890	PUBL SUBSCRIPTIONS/TAPES	1,304					
5895	SHIPPING CHARGES	1,653					
5900	OTHER OFFICE EXPENSES	8,871					
5930	OFFICE ELECTRIC	962					
5935	OFFICE GAS	283					
5940	OFFICE WATER	53					
5945	OFFICE TELECOM	48,362					
5950	OFFICE GARBAGE REMOVAL	4,433					
5955	OFFICE LANDSCAPE / MOW / PLOW	28,792					
5960	OFFICE ALARM SYS PHONE EXP	11,584					
5965	OFFICE MAINTENANCE	2,076					
5970	OFFICE CLEANING SERVICE	3,714					
5975	OFFICE MACHINE/HEAT&COOL	1,009					
5985	TELEMETERING PHONE EXPENSE	41					
6010	AUDIT FEES	9,524					
6015	EMPLOY FINDER FEES	3,170					
6020	ENGINEERING FEES	8,128					
6025	LEGAL FEES	5,103					
6035	PAYROLL SERVICES	4,434					
6040	TAX RETURN REVIEW	3,479					
6045	TEMP EMPLOY - CLERICAL	4,101					
6050	OTHER OUTSIDE SERVICES	5,794					
6065	RATE CASE AMORT EXPENSE	74,763					
6070	MISC REG MATTERS COMM EXP	1,622					
6110	SALARIES-ACCTG/FINANCE	59,881					
6115	SALARIES-ADMIN	217					
6120	SALARIES-OFFICERS/STKHLDR	80,711					
6125	SALARIES-HR	8,165					
6130	SALARIES-MIS	12,638					
6135	SALARIES-LEADERSHIP OPS	57,302					
6140	SALARIES-REGULATORY	42,790					
6145	SALARIES-CUSTOMER SERVICE	49,733					
6150	SALARIES-OPERATIONS FIELD	546,168					
6155	SALARIES-OPERATIONS OFFICE	34,663					
6165	CAPITALIZED TIME ADJUSTMENT	(164,271)					
6185	TRAVEL LODGING	3,116					
6190	TRAVEL AIRFARE	2,252					
6195	TRAVEL TRANSPORTATION	1,998					
6200	TRAVEL MEALS	1,528					

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6205	TRAVEL ENTERTAINMENT	131					
6207	TRAVEL OTHER	1					
6215	FUEL	42,881					
6220	AUTO REPAIR/TIRES	20,468					
6225	AUTO LICENSES	2,011					
6230	OTHER TRANS EXPENSES	1,056					
6255	TEST-WATER	22,262					
6260	TEST-EQUIP/CHEMICAL	5,046					
6265	TEST-SAFE WATER DRINKING	124					
6270	TEST-SEWER	5,973					
6285	WATER-MAINT SUPPLIES	18,115					
6290	WATER-MAINT REPAIRS	18,186					
6295	WATER-MAIN BREAKS	2,527					
6300	WATER-ELEC EQUIPT REPAIR	-					
6305	WATER-PERMITS	-					
6310	WATER-OTHER MAINT EXP	121,544					
6320	SEWER-MAINT SUPPLIES	7,009					
6325	SEWER-MAINT REPAIRS	11,467					
6335	SEWER-ELEC EQUIPT REPAIR	4,010					
6340	SEWER-PERMITS	2,036					
6345	SEWER-OTHER MAINT EXP	66,788					
6355	DEFERRED MAINT EXPENSE	8,819					
6360	COMMUNICATION EXPENSE	15,834					
6375	OUTSIDE LAB FEES-LAB,LAND	5,915					
6380	REPAIRS & MAINT-MAINT,LAND	1,125					
6385	UNIFORMS	2,880					
6400	SEWER RODDING	100					
6410	SLUDGE HAULING	31,121	401	Operating Expenses	2,891,023	F-3(a)	(c)
		<u>2,891,023</u>			<u>2,891,023</u>		
6445	DEPREC-ORGANIZATION	3,200					
6450	DEPREC-FRANCHISES	475					
6455	DEPREC-STRUCT & IMPRV SRC SUPPLY	4,435					
6460	DEPREC-STRUCT & IMPRV WTP	87,521					
6465	DEPREC-STRUCT & IMPRV DIST	79					
6470	DEPREC-STRUCT & IMPRV GEN PLT	431,291					
6485	DEPREC-WELLS & SPRINGS	86,654					
6495	DEPREC-SUPPLY MAINS	12,579					
6500	DEPREC-POWER GEN EQP	5,628					
6510	DEPREC-ELEC PUMP EQP WTP	39,797					
6515	DEPREC-ELEC PUMP EQP TRANS DST	741					

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6520	DEPREC-WATER TREATMENT EQPT	14,115					
6525	DEPREC-DIST RESV & STANDPIPES	85,348					
6530	DEPREC-TRANS & DISTR MAINS	349,187					
6535	DEPREC-SERVICE LINES	48,000					
6540	DEPREC-METERS	17,601					
6545	DEPREC-METER INSTALLS	4,476					
6550	DEPREC-HYDRANTS	17,207					
6555	DEPREC-BACKFLOW PREVENT DEVICE	73					
6570	DEPREC-OTH PLT&MISC EQP WTP	81					
6580	DEPREC-OFFICE STRUCTURE	7,260					
6585	DEPREC-OFFICE FURN/EQPT	3,862					
6595	DEPREC-TOOL SHOP & MISC EQPT	8,523					
6600	DEPREC-LABORATORY EQUIPMENT	735					
6605	DEPREC-POWER OPERATED EQUIP	7					
6610	DEPREC-COMMUNICATION EQPT	1,237					
6620	DEPREC-OTHER TANG PLT WATER	278,694					
6640	DEPREC-ORGANIZATION	(2)					
6645	DEPREC-FRANCHISES INTANG PLT	45					
6660	DEPREC-STRUCT/IMPRV PUMP	86,785					
6665	DEPREC-STRUCT/IMPRV TREAT PLT	(204)					
6680	DEPREC-STRUCT/IMPRV GEN PLT	82,896					
6695	DEPREC-POWER GEN EQUIP TREAT	37					
6710	DEPREC-SEWER FORCE MAIN/SRVC	54,328					
6715	DEPREC-SEWER GRAVITY MAIN/MANH	78,767					
6717	DEPREC-MANHOLES	(34)					
6725	DEPREC-SERVICES TO CUSTOMERS	(22)					
6745	DEPREC-PUMP EQP PUMP PLT	1,919					
6750	DEPREC-PUMP EQP RCLM WTP	138					
6755	DEPREC-PUMP EQP RCLM WTR DIST PLT	262					
6760	DEPREC-TREAT/DISP EQUIP LAGOON	4,861					
6765	DEPREC-TREAT/DISP EQ TRT PLT	16,918					
6770	DEPREC-TREAT/DISP EQ RCLM WTP	-					
6775	DEPREC-PLANT SEWERS TRTMT PLT	17					
6785	DEPREC-OUTFALL LINES	557					
6800	DEPREC-OTHER PLT PUMP	35					
6825	DEPREC-OFFICE FURN/EQPT	38					
6835	DEPREC-TOOL SHOP & MISC EQPT	641					
6840	DEPREC-LABORATORY EQPT	70					
6845	DEPREC-POWER OPERATED EQUIP	45					
6850	DEPREC-COMMUNICATION EQPT	1,599					
6855	DEPREC-MISC EQUIP SEWER	235					
6860	DEPREC-OTHER TANG PLT SEWER	659,886					

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Trial Balance			Annual Report				
6875	DEPREC-REUSE SERVICES	8,269					
6880	DEPREC-REUSE MTR/INSTALLATIONS	39,756					
6885	DEPREC-REUSE DIST RESERVOIRS	36					
6890	DEPREC-REUSE TRANSM / DIST SYS	(11,770)					
6905	DEPREC-AUTO TRANS	59,409					
6920	DEPREC-COMPUTER	129,311	403	Depreciation Expense:	2,723,635	F-3(a)	(e)
		<u>2,723,635</u>			<u>2,723,635</u>		
6960	AMORT OF UTIL PAA-WATER	0					
6995	AMORT-STRCT&IMPRV SRC SUPPLY	(463)					
7000	AMORT-STRCT&IMPRV WTP	(7,188)					
7025	AMORT-WELLS & SPRINGS	(7,254)					
7045	AMORT-ELEC PUMP EQP SRC PUMP	(2,122)					
7050	AMORT-ELEC PUMP EQP WTP	5					
7060	AMORT-WATER TREATMENT EQPT	(925)					
7065	AMORT-DIST RESV & STANDPIPES	(3,591)					
7070	AMORT-TRANS & DISTR MAINS	(186,554)					
7075	AMORT-SERVICE LINES	(34,854)					
7080	AMORT-METERS	(2,471)					
7085	AMORT-METER INSTALLS	(102)					
7090	AMORT-HYDRANTS	(16,635)					
7160	AMORT-OTHER TANGIBLE PLT WATER	(609,547)					
7165	AMORT-WATER-TAP	(107,315)					
7175	AMORT-WTR RES CAP FEE	(20)					
7180	AMORT-WTR PLT MOD FEE	(2,086)					
7185	AMORT-WTR PLT MTR FEE	(560)					
7225	AMORT-STRUCT/IMPRV PUMP PLT LS	(68,702)					
7230	AMORT-STRUCT/IMPRV TREAT PLT	5					
7245	AMORT-STRUCT/IMPRV GEN PLT	(30,775)					
7275	AMORT-SEWER FORCE MAIN/SRVC	(49,005)					
7280	AMORT-SEWER GRAVITY MAIN/MANH	(65,731)					
7283	AMORT-MANHOLES	7					
7290	AMORT-SERVICES TO CUSTOMERS	3					
7325	AMORT-TREAT/DISP EQUIP LAGOON	(696)					
7330	AMORT-TREAT/DISP EQUIP TRT PLT	(3,048)					
7350	AMORT-OUTFALL LINES	(79)					
7425	AMORT-OTHER TANGIBLE PLT SEWER	(85,952)					
7430	AMORT-SEWER-TAP	(23,198)					
7440	AMORT-SWR RES CAP FEE	(158)					
7445	AMORT-SWR PLT MOD FEE	(758)					
7470	AMORT-REUSE SERVICES	(62,119)			(1,371,888)	F-3(a)	(e)
		<u>(1,371,888)</u>		Less: Amortization of CIAC	<u>(1,371,888)</u>		

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7510	FICA EXPENSE	60,870					
7515	FEDERAL UNEMPLOYMENT TAX	1,031					
7520	STATE UNEMPLOYMENT TAX	4,408					
7535	FRANCHISE TAX	470					
7540	GROSS RECEIPTS TAX	223,577					
7545	PERSONAL PROPERTY/ICT TAX	437,608					
7550	PROPERTY/OTHER GENERAL TAX	53,300					
7555	REAL ESTATE TAX	17,825	408	Taxes Other Than Income	799,088	F-3(a)	(e)
		<u>799,088</u>			<u>799,088</u>		
7605	INCOME TAXES-FEDERAL	(11,729)					
7610	INCOME TAXES-STATE	1,214	409	Current Income Taxes	(10,515)	F-3(a)	(e)
		<u>(10,515)</u>			<u>(10,515)</u>		
7595	DEF INCOME TAX-FEDERAL	199,601	410.10	Deferred Federal Income Taxes	199,601	F-3(a)	(e)
7600	DEF INCOME TAXES-STATE	34,168	410.11	Deferred State Income Taxes	34,168	F-3(a)	(e)
		<u>233,769</u>			<u>233,769</u>		
7680	RENTAL INCOME	(16,089)	413	Income From Utility Plant Leased to Others	16,089	F-3(a)	(e)
		<u>(16,089)</u>			<u>16,089</u>		
7690	SALE OF EQUIPMENT	(220,356)					
7691	NET BOOK VALUE-DISPOSAL	126					
7693	DISPOSAL-PROCEEDS	(472)	414	Gains (losses) From Disposition of Utility Property	220,701	F-3(a)	(e)
		<u>(220,701)</u>			<u>220,701</u>		
7750	INTEREST DURING CONSTRUCTION	(3,521)	420	Allowance for Funds Used During Construction	3,521	F-3(a)	(e)
		<u>(3,521)</u>			<u>3,521</u>		
7710	INTEREST EXPENSE-INTERCO	1,069,596					
7735	S/T INT EXP BANK ONE	7,393	427	Interest Expense	1,076,989	F-3(c)	(e)
		<u>1,076,989</u>			<u>1,076,989</u>		
7655	MISCELLANEOUS INC NON-UTILITY	(760)	433	Extraordinary Income	(760)	F-3(c)	(e)
		<u>(760)</u>			<u>(760)</u>		

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
A-5(a): 301.1	Organization	43,404	301	Organization	43,404	W-4(a)
A-6(a): 351.1	Organization	8,872	351	Organization	8,872	S-4(a)
		<u>52,276</u>			<u>52,275</u>	
A-5(a): 302.1	Franchises	22,397	302	Franchises	22,397	W-4(a)
A-6(a): 352.1	Franchises	-	352	Franchises	(0)	S-4(a)
		<u>22,397</u>			<u>22,397</u>	
A-5(a): 303.2	Land and Land Rights	(349,935)				
A-5(a): 303.3	Land and Land Rights	431,790				
A-5(a): 303.4	Land and Land Rights	-				
A-5(a): 303.5	Land and Land Rights	29,950				
A-6(a): 353.2	Land and Land Rights	-				
A-6(a): 353.3	Land and Land Rights	-				
A-6(a): 353.4	Land and Land Rights	(806,994)				
A-6(a): 353.5	Land and Land Rights	-				
A-6(a): 353.6	Land and Land Rights	-	303	Land and Land Rights	111,805	W-4(a)
A-6(a): 353.7	Land and Land Rights	826,453	353	Land and Land Rights	19,459	S-4(a)
		<u>131,264</u>			<u>131,264</u>	
A-5(a): 304.2	Structures and Improvements	124,460				
A-5(a): 304.3	Structures and Improvements	2,784,676				
A-5(a): 304.4	Structures and Improvements	2,545				
A-5(a): 304.5	Structures and Improvements	13,483,468				
A-5(a): 340.5	Office Furniture and Equipment	1,297,854				
A-5(a): 343.5	Tools, Shop and Garage Equipment	135,932				
A-5(a): 346.5	Communication Equipment	40,124				
A-6(a): 354.2	Structures and Improvements	-				
A-6(a): 354.3	Structures and Improvements	2,164,250	304	Structures and Improvements	16,417,832	W-4(a)
A-6(a): 354.4	Structures and Improvements	(7,942)	340	Office Furniture and Equipment	994,922	W-4(a)
A-6(a): 354.5	Structures and Improvements	-	343	Tools, Shop and Garage Equipment	109,914	W-4(a)
A-6(a): 354.6	Structures and Improvements	-	346	Communication Equipment	37,193	W-4(a)
A-6(a): 354.7	Structures and Improvements	2,642,723	354	Structures and Improvements	4,904,072	S-4(a)
A-6(a): 390.7	Office Furniture and Equipment	-	390	Office Furniture and Equipment	328,289	S-4(a)
A-6(a): 393.7	Tools, Shop and Garage Equipment	-	393	Tools, Shop and Garage Equipment	36,268	S-4(a)
A-6(a): 396.7	Communication Equipment	-	396	Communication Equipment	12,272	S-4(a)
A-5(a): 348.5	Other Tangible Plant	173,531	348	Other Tangible Plant	9,371	W-4(a)
A-6(a): 398.7	Other Tangible Plant	8,512	398	Other Tangible Plant	-	S-4(a)
		<u>22,850,133</u>			<u>22,850,134</u>	
A-6(a): 355.2	Power Generation Equipment	-				
A-6(a): 355.3	Power Generation Equipment	-				
A-6(a): 355.4	Power Generation Equipment	907				
A-6(a): 355.5	Power Generation Equipment	-				
A-6(a): 355.6	Power Generation Equipment	-				
A-5(a): 310.2	Power Generation Equipment	132,634	355	Power Generation Equipment	907	S-4(a)
A-5(a): 310.3	Power Generation Equipment	-	310	Power Generation Equipment	132,634	W-4(a)

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		<u>133,541</u>			<u>133,541</u>	
A-6(a): 360.2	Collection Sewers - Force	1,618,960	360	Collection Sewers - Force	1,033,321	S-4(a)
A-6(a): 363.2	Services to Customers	<u>(995)</u>	363	Services to Customers	<u>584,644</u>	S-4(a)
		<u>1,617,965</u>			<u>1,617,965</u>	
A-6(a): 361.2	Collection Sewers - Gravity	3,603,410	361	Collection Sewers - Gravity	2,916,684	S-4(a)
A-6(a): 361.2	Manholes	-	361	Manholes	<u>686,726</u>	S-4(a)
		<u>3,603,410</u>			<u>3,603,410</u>	
A-5(a): 307.2	Wells and Springs	<u>2,558,271</u>	307	Wells and Springs	<u>2,558,271</u>	W-4(a)
		<u>2,558,271</u>			<u>2,558,271</u>	
A-5(a): 309.2	Supply Mains	<u>319,101</u>	309	Supply Mains	<u>319,101</u>	W-4(a)
		<u>319,101</u>			<u>319,101</u>	
A-6(a): 371.3	Pumping Equipment	46,465				
A-6(a): 371.5	Pumping Equipment	3,076				
A-6(a): 371.6	Pumping Equipment	<u>5,972</u>	371	Pumping Equipment	<u>55,513</u>	S-4(a)
		<u>55,513</u>			<u>55,513</u>	
A-6(a): 375.6	Reuse Transmission and Distribution System	2,508,978	375	Reuse Transmission and Distribution System	2,848,967	S-4(a)
A-6(a): 366.6	Reuse Service	331,263	366	Reuse Service	-	S-4(a)
A-6(a): 367.6	Reuse Meters & Meter Installations	6,753	367	Reuse Meters & Meter Installations	-	S-4(a)
A-6(a): 374.5	Reuse Distribution Reservoirs	<u>1,972</u>	374	Reuse Distribution Reservoirs	<u>-</u>	S-4(a)
		<u>2,848,966</u>			<u>2,848,967</u>	
A-6(a): 380.4	Treatment and Disposal Equipment	598,111				
A-6(a): 380.5	Treatment and Disposal Equipment	-	380	Treatment and Disposal Equipment	<u>598,111</u>	S-4(a)
		<u>598,111</u>			<u>598,111</u>	
A-6(a): 381.4	Plant Sewers	1,270				
A-6(a): 381.5	Plant Sewers	-	381	Plant Sewers	<u>1,270</u>	S-4(a)
		<u>1,270</u>			<u>1,270</u>	
A-6(a): 382.4	Outfall Sewer Lines	-	382	Outfall Sewer Lines	<u>(0)</u>	S-4(a)
		<u>-</u>			<u>(0)</u>	
A-5(a): 341.5	Transportation Equipment	502,798	341	Transportation Equipment	378,054	W-4(a)
A-6(a): 391.7	Transportation Equipment	-	391	Transportation Equipment	<u>124,744</u>	S-4(a)
		<u>502,798</u>			<u>502,798</u>	
A-5(a): 344.5	Laboratory Equipment	14,342	344	Laboratory Equipment	10,784	W-4(a)
A-6(a): 394.7	Laboratory Equipment	-	394	Laboratory Equipment	<u>3,558</u>	S-4(a)
		<u>14,342</u>			<u>14,342</u>	
A-5(a): 345.5	Power Operated Equipment	3,565	345	Power Operated Equipment	2,681	W-4(a)
A-6(a): 395.7	Power Operated Equipment	-	395	Power Operated Equipment	<u>884</u>	S-4(a)

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		<u>3,565</u>			<u>3,565</u>	
A-5(a): 347.5	Miscellaneous Equipment	5,286	347	Miscellaneous Equipment	606	W-4(a)
A-6(a): 397.7	Miscellaneous Equipment	-	397	Miscellaneous Equipment	4,680	S-4(a)
		<u>5,286</u>			<u>5,286</u>	
A-5(a): 311.2	Pumping Equipment	-				
A-5(a): 311.3	Pumping Equipment	683,859				
A-5(a): 311.4	Pumping Equipment	23,776	311	Pumping Equipment	707,635	W-4(a)
		<u>707,635</u>			<u>707,635</u>	
A-5(a): 320.3	Water Treatment Equipment	336,221	320	Water Treatment Equipment	336,221	W-4(a)
		<u>336,221</u>			<u>336,221</u>	
A-5(a): 330.4	Distribution Reservoirs and Standpipes	3,076,205	330	Distribution Reservoirs and Standpipes	3,076,205	W-4(a)
		<u>3,076,205</u>			<u>3,076,205</u>	
A-5(a): 331.4	Transmission and Distribution Mains	14,802,645	331	Transmission and Distribution Mains	14,802,645	W-4(a)
		<u>14,802,645</u>			<u>14,802,645</u>	
A-5(a): 333.4	Services	1,907,242	333	Services	1,907,242	W-4(a)
		<u>1,907,242</u>			<u>1,907,242</u>	
A-5(a): 339.1	Other Plant Miscellaneous Equipment	-				
A-5(a): 339.2	Other Plant Miscellaneous Equipment	-				
A-5(a): 339.3	Other Plant Miscellaneous Equipment	1,703				
A-5(a): 339.4	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.1	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.2	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.3	Other Plant Miscellaneous Equipment	6,775				
A-6(a): 389.4	Other Plant Miscellaneous Equipment	-				
A-6(a): 389.5	Other Plant Miscellaneous Equipment	-	339	Other Plant Miscellaneous Equipment	1,703	W-4(a)
A-6(a): 389.6	Other Plant Miscellaneous Equipment	-	389	Other Plant Miscellaneous Equipment	6,776	S-4(a)
		<u>8,478</u>			<u>8,478</u>	
A-5(a): 334.4	Meters and Meter Installations	458,165	334	Meters and Meter Installations	458,165	W-4(a)
		<u>458,165</u>			<u>458,165</u>	
A-5(a): 335.4	Hydrants	784,352	335	Hydrants	784,352	W-4(a)
		<u>784,352</u>			<u>784,352</u>	
A-5(a): 336.4	Backflow Prevention Devices	2,319	336	Backflow Prevention Devices	2,319	W-4(a)
		<u>2,319</u>			<u>2,319</u>	
Total Water & Wastewater UPIS A-5(a) & A-6(a)		57,401,471		Total Water and Wastewater UPIS W-4(a) and S-4(a)	57,401,470	

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A-10(a): 380.4	Accumulated Depreciation Treatment and Disposal Equipment	146,384				
A-10(a): 380.5	Accumulated Depreciation Treatment and Disposal Equipment	-	380	Accumulated Depreciation Treatment and Disposal Equipment	146,384	S-6(b)
		<u>146,384</u>			<u>146,384</u>	
A-9(a): 309.2	Accumulated Depreciation Supply Mains	22,929	309	Accumulated Depreciation Supply Mains	22,929	W-6(b)
		<u>22,929</u>			<u>22,929</u>	
A-9(a): 307.2	Accumulated Depreciation Wells and Springs	537,217	307	Accumulated Depreciation Wells and Springs	537,217	W-6(b)
		<u>537,217</u>			<u>537,217</u>	
A-9(a): 310.2	Accumulated Depreciation Power Generation Equipment	11,275				
A-9(a): 310.3	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.2	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.3	Accumulated Depreciation Power Generation Equipment	-				
A-10(a): 355.4	Accumulated Depreciation Power Generation Equipment	45				
A-10(a): 355.5	Accumulated Depreciation Power Generation Equipment	-	310	Accumulated Depreciation Power Generation Equipment	11,275	W-6(b)
A-10(a): 355.6	Accumulated Depreciation Power Generation Equipment	-	355	Accumulated Depreciation Power Generation Equipment	45	S-6(b)
		<u>11,320</u>			<u>11,320</u>	
A-9(a): 331.4	Accumulated Depreciation Transmission and Distribution Mains	2,439,966	331	Accumulated Depreciation Transmission and Distribution Mains	2,439,965	W-6(b)
		<u>2,439,966</u>			<u>2,439,965</u>	
A-10(a): 366.6	Accumulated Depreciation Reuse Services	28,665	366	Accumulated Depreciation Reuse Services	28,665	S-6(b)
A-10(a): 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	713	367	Accumulated Depreciation Reuse Meters and Meter Installations	713	S-6(b)
		<u>29,378</u>			<u>29,377</u>	
A-10(a): 374.5	Reuse Distribution Reservoir	36	374	Reuse Distribution Reservoir	-	
A-10(a): 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	146,942	375	Accumulated Depreciation Reuse Transmission and Distribution System	146,979	S-6(b)
		<u>146,978</u>			<u>146,979</u>	
A-9(a): 336.4	Accumulated Depreciation Backflow Prevention Devices	81	336	Accumulated Depreciation Backflow Prevention Devices	81	W-6(b)
		<u>81</u>			<u>81</u>	
A-9(a): 339.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-9(a): 339.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-9(a): 339.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	82				
A-9(a): 339.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	339	Accumulated Depreciation Other Plant Miscellaneous Equipment	82	W-6(b)
		<u>82</u>			<u>82</u>	

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A-9(a): 302.1	Accumulated Depreciation Franchises	999				
A-10(a): 352.1		-				
A-9(a): 304.2	Accumulated Depreciation Structures and Improvements	17,520				
A-9(a): 304.3	Accumulated Depreciation Structures and Improvements	488,531				
A-9(a): 304.4	Accumulated Depreciation Structures and Improvements	121				
A-9(a): 304.5	Accumulated Depreciation Structures and Improvements	749,892				
A-10(a): 354.2	Accumulated Depreciation Structures and Improvements	-				
A-10(a): 354.3	Accumulated Depreciation Structures and Improvements	451,972				
A-10(a): 354.4	Accumulated Depreciation Structures and Improvements	(4,558)				
A-10(a): 354.5	Accumulated Depreciation Structures and Improvements	-				
A-10(a): 354.6	Accumulated Depreciation Structures and Improvements	-				
A-10(a): 354.7	Accumulated Depreciation Structures and Improvements	784,763				
A-9(a): 301.1	Accumulated Depreciation Organization	(18,671)				
A-10(a): 351.1	Accumulated Depreciation Organization	256,967	302	Accumulated Depreciation Franchises	1,000	W-6(b)
A-9(a): 311.2	Accumulated Depreciation Pumping Equipment	(16,342)	302	Accumulated Depreciation Franchises	(4)	S-6(b)
A-9(a): 311.3	Accumulated Depreciation Pumping Equipment	(90,106)	304	Accumulated Depreciation Structures and Improvements	1,157,008	W-6(b)
A-9(a): 311.4	Accumulated Depreciation Pumping Equipment	1,024	354	Accumulated Depreciation Structures and Improvements	1,232,178	S-6(b)
A-9(a): 320.3	Accumulated Depreciation Water Treatment Equipment	134,492	301	Accumulated Depreciation Organization	18,672	W-6(b)
A-9(a): 330.4	Accumulated Depreciation Distribution Reservoirs and Standpipes	576,199	301	Accumulated Depreciation Organization	256,971	S-6(b)
A-9(a): 333.4	Accumulated Depreciation Services	378,857	311	Accumulated Depreciation Pumping Equipment	(105,175)	W-6(b)
A-9(a): 334.4	Accumulated Depreciation Meters and Meter Installations	167,287	320	Accumulated Depreciation Water Treatment Equipment	134,658	W-6(b)
A-9(a): 335.4	Accumulated Depreciation Hydrants	115,613	330	Accumulated Depreciation Distribution Reservoirs and Standpipes	578,444	W-6(b)
A-9(a): 340.5	Accumulated Depreciation Office Furniture and Equipment	509,961	333	Accumulated Depreciation Services	380,064	W-6(b)
A-9(a): 341.5	Accumulated Depreciation Transportation Equipment	373,310	334	Accumulated Depreciation Meters and Meter Installations	167,348	W-6(b)
A-9(a): 343.5	Accumulated Depreciation Tools, Shop and Garage Equipment	56,208	335	Accumulated Depreciation Hydrants	116,188	W-6(b)
A-9(a): 344.5	Accumulated Depreciation Laboratory Equipment	(27)	340	Accumulated Depreciation Office Furniture and Equipment	147,822	W-6(b)
A-9(a): 345.5	Accumulated Depreciation Power Operated Equipment	80	341	Accumulated Depreciation Transportation Equipment	269,716	W-6(b)
A-9(a): 346.5	Accumulated Depreciation Communication Equipment	31,032	343	Accumulated Depreciation Tools, Shop and Garage Equipment	53,131	W-6(b)
A-9(a): 348.5	Accumulated Depreciation Other Tangible Plant	45,213	344	Accumulated Depreciation Laboratory Equipment	(70)	W-6(b)
A-10(a): 360.2	Accumulated Depreciation Collection Sewers - Force	212,946	345	Accumulated Depreciation Power Operated Equipment	10	W-6(b)
A-10(a): 361.2	Accumulated Depreciation Collection Sewers - Gravity	589,694	346	Accumulated Depreciation Communication Equipment	47,076	W-6(b)
A-10(a): 361.2	Accumulated Depreciation Collection Sewers - Gravity	-	348	Accumulated Depreciation Other Tangible Plant	278,713	W-6(b)
A-10(a): 363.2	Accumulated Depreciation Services to Customers	(11)	360	Accumulated Depreciation Collection Sewers - Force	135,916	S-6(b)
A-10(a): 371.3	Accumulated Depreciation Pumping Equipment	2,026	361	Accumulated Depreciation Collection Sewers - Gravity	477,161	S-6(b)
A-10(a): 371.5	Accumulated Depreciation Pumping Equipment	155	363	Accumulated Depreciation Services to Customers	77,019	S-6(b)
A-10(a): 371.6	Accumulated Depreciation Pumping Equipment	289	371	Accumulated Depreciation Pumping Equipment	2,469	S-6(b)
A-10(a): 390.7	Accumulated Depreciation Office Furniture and Equipment	-	390	Accumulated Depreciation Office Furniture and Equipment	138,479	S-6(b)
A-10(a): 391.7	Accumulated Depreciation Transportation Equipment	-	391	Accumulated Depreciation Transportation Equipment	92,618	S-6(b)
A-10(a): 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	-	393	Accumulated Depreciation Tools, Shop and Garage Equipment	16,890	S-6(b)
A-10(a): 394.7	Accumulated Depreciation Laboratory Equipment	-	394	Accumulated Depreciation Laboratory Equipment	7	S-6(b)
A-10(a): 395.7	Accumulated Depreciation Power Operated Equipment	-	395	Accumulated Depreciation Power Operated Equipment	20	S-6(b)
A-10(a): 396.7	Accumulated Depreciation Communication Equipment	-	396	Accumulated Depreciation Communication Equipment	16,527	S-6(b)
A-10(a): 398.7	Accumulated Depreciation Other Tangible Plant	992	398	Accumulated Depreciation Other Tangible Plant	125,576	S-6(b)
		<u>5,816,428</u>			<u>5,816,430</u>	

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A-9(a): 347.5	Accumulated Depreciation Miscellaneous Equipment	299	347	Accumulated Depreciation Miscellaneous Equipment	-	W-6(b)
A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment	0	397	Accumulated Depreciation Miscellaneous Equipment	299	S-6(b)
		<u>299</u>			<u>299</u>	
A-10(a): 381.4	Accumulated Depreciation Plant Sewers	18				
A-10(a): 381.5	Accumulated Depreciation Plant Sewers	-	381	Accumulated Depreciation Plant Sewers	17	S-6(b)
		<u>18</u>			<u>17</u>	
A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines	2,230	382	Accumulated Depreciation Outfall Sewer Lines	2,230	S-6(b)
		<u>2,230</u>			<u>2,230</u>	
A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	38				
A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	-				
A-10(a): 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment	-	389	Accumulated Depreciation Other Plant Miscellaneous Equipment	38	S-6(b)
		<u>38</u>			<u>38</u>	
Total Water & Wastewater A/D A-9(a) & A-10(a)		9,153,348	Total Water and Wastewater UPIS W-6(b) and S-6(b)		9,153,348	

Schedule A-12 & A-14

CIAC-WTR RES CAP FEE	1,350
CIAC-WTR PLT MOD FEE	97,014
CIAC-WTR.TRANS & DISTR MAINS	7,085,297
CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP PLT	14,765
CIAC-WTR.STRUCT & IMPRV (WTR T P)	229,138
CIAC-WTR.WELLS & SPRINGS	217,344
CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	42,440
CIAC-WTR.ELECTRIC PUMP EQUIP WTP	(159)
CIAC-WTR.WATER TREATMENT EQPT	29,528
CIAC-WTR.DIS RESV & STNDPIPES	108,076
CIAC-WTR.HYDRANTS	749,126
CIAC- OTHER TANGIBLE PLT WATER	2,673,511
CIAC-WTR.SERVICE LINES	1,393,661
CIAC-WTR.METERS	49,360
CIAC-WTR.METER INSTALLATIONS	2,035
CIAC-WATER-TAP	4,302,931
CIAC-WTR PLT MTR FEE	33,149
CIAC-SWR RES CAP FEE	5,821
CIAC-SWR PLT MOD FEE	27,980
CIAC-FORCE MAINS	1,470,043
CIAC-GRAVITY MAINS	2,963,114
CIAC-SWR MANHOLES	(336)
CIAC-STRUCT/IMPRV PUMP PLT LS	1,818,930

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	CIAC-STRUCT/IMPRV TREATMENT PLANT					
	CIAC-STRUCT/IMP GEN PLT	1,241,845				
	CIAC-POWER GEN EQUIP PUMP PLT	(654)				
	CIAC-POWER GEN EQUIP TREAT PLT	(223)				
	CIAC- TREAT/DISP EQUIP LAGOON	14,951				
	CIAC- TREAT/DISP EQUIP TRT PLT	65,465				
	CIAC- OUTFALL LINES	2,369				
	CIAC-SERVICES TO CUSTOMERS	(172)				
	CIAC-SEWER-TAP	856,074				
	CIAC-REUSE SERVICES	1,447,000				
	CIAC- REUSE MGMT FEE	980,000	271	Contributions in Aid of Construction	27,920,772	F-2(b)
		<u>27,920,773</u>			<u>27,920,772</u>	
	ACC AMORT WATER RES CAP FEE-NC	15,252				
	ACC AMORT WATER PLT MOD FEE-NC	4,095				
	ACC AMORT TRANS & DISTR MAINS	1,104,417				
	ACC AMORT-ORGANIZATION	(103,077)				
	ACC AMORT STRUCT & IMPRV SRC	4,365				
	ACC AMORT STRUCT & IMPRV - WTP	79,334				
	ACC AMORT WELLS & SPRINGS	62,721				
	ACC AMORT ELECTRIC PUMP EQUIP	17,922				
	ACC AMORT ELEC PUMP EQP TRANS DIST	952				
	ACC AMORT WATER TREATMENT EQPT	11,103				
	ACC AMORT DIS RESV & STNDPIPES	31,357				
	ACC AMORT HYDRANTS	91,490				
	ACC AMORT OTHER TANG PLT WATER	1,756,831				
	ACC AMORT SERVICE LINES	235,156				
	ACC AMORT METERS	22,309				
	ACC AMORT METER INSTALLATIONS	989				
	ACC AMORT WATER CIAC TAP	687,654				
	ACC AMORT WATER PLT METER FEE-NC	1,230				
	ACC AMORT SEWER RES CAP FEE - NC	174				
	ACC AMORT SEWER PLT MOD FEE - NC	1,690				
	ACC AMORT-SEWER FORCE MAINS	225,891				
	ACC AMORT-SEWER GRAVITY MAINS	329,118				
	ACC AMORT-SWR MANHOLES	7,413				
	ACC AMORT ORGANIZATION	23,143				
	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	264,203				
	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT					
	ACC AMORT-STRUCT/IMP GEN PLT	586,393				
	ACC AMORT PWR GEN EQP COLL	14,418				
	ACC AMORT PWR GEN EQP TREAT	4,911				
	ACC AMORT- TREAT/DISP EQUIP LAGOON	3,461				
	ACC AMORT- TREAT/DISP EQUIP TRT PLT	26,127				
	ACC AMORT- OUTFALL LINE	584				

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
	ACC AMORT SEWAGE SERVICE LINES	3,798				
	ACC AMORT SEWER TAP	161,542				
	ACC AMORT-REUSE SERVICES	97,157				
	ACC AMORT-REUSE TAP	4,778				
	ACC AMORT-MGMT FEE-NC	51,042	272	Accumulated Amortization of Contributions in Aid of Construction	5,829,943	F-2(b)
		<u>5,829,943</u>			<u>5,829,943</u>	
Schedule A-18 & A-19						
Less:	Accumulated Depreciation and Amortization	<u>(9,153,348)</u>	108-110	Less: Accumulated Depreciation and Amortization	<u>9,153,349</u>	F-1(a)
		<u>(9,153,348)</u>			<u>9,153,349</u>	
	Other Utility Plant Adjustments	<u>5,325</u>	116 *	Other Utility Plant Adjustments	<u>5,325</u>	F-1(a)
		<u>5,325</u>			<u>5,325</u>	
	Cash	-	131	Cash	-	F-1(a)
	Misc Current and Accured Assets	18,235	132	Special Deposits	18,235	F-1(a)
	Accounts Receivable from Associated Companies	11,046,972	145	Accounts Receivable from Associated Companies	11,046,973	F-1(a)
	Material and Supplies	<u>19,006</u>	151-153	Material and Supplies	<u>19,006</u>	F-1(a)
		<u>11,084,214</u>			<u>11,084,215</u>	
	Accounts and Notes Receivable, Less Accumulated Provision for UA	<u>769,268</u>	141-144	Accounts and Notes Receivable, Less Accumulated Provision for UA	<u>769,268</u>	F-1(a)
		<u>769,268</u>			<u>769,268</u>	
	Deferred Rate Case Expense (See Note 1)	319,292				
	Other Miscellaneous Deferred Debits (See Note 1)	<u>11,539</u>	186	Misc. Deferred Debits	<u>330,831</u>	F-1(b)
		<u>330,831</u>			<u>330,831</u>	
	Common Stock Issued	<u>300</u>	201	Common Stock Issued	<u>300</u>	F-2(a)
		<u>300</u>			<u>300</u>	
	Other Paid - In Capital	<u>32,893,109</u>	211	Other Paid - In Capital	<u>32,893,109</u>	F-2(a)
		<u>32,893,109</u>			<u>32,893,109</u>	
	Retained Earnings	<u>3,726,413</u>	214-215	Retained Earnings	<u>3,726,414</u>	F-2(a)
		<u>3,726,413</u>			<u>3,726,414</u>	
	Accounts Payable	<u>232,319</u>	231	Accounts Payable	<u>232,319</u>	F-2(a)
		<u>232,319</u>			<u>232,319</u>	
	Advances from Associated Companies			Advances from Associated Companies	(4,485,236)	
	Accounts Payable to Associated Companies	<u>1,141,293</u>	233	Accounts Payable to Associated Companies	<u>5,626,529</u>	F-2(a)
		<u>1,141,293</u>			<u>1,141,293</u>	

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Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page
	Customer Deposits	<u>110,146</u>	235	Customer Deposits	<u>110,146</u>	F-2(a)
		<u>110,146</u>			<u>110,146</u>	
	Accrued Taxes	<u>118,235</u>	236	Accrued Taxes	<u>118,235</u>	F-2(a)
		<u>118,235</u>			<u>118,235</u>	
	Accrued Interest	<u>11,036</u>	237	Accrued Interest	<u>11,036</u>	F-2(a)
		<u>11,036</u>			<u>11,036</u>	
	Advances For Construction	<u>38,400</u>	252	Advances For Construction	<u>38,400</u>	F-2(b)
		<u>38,400</u>			<u>38,400</u>	
			281	Accumulated Deferred Income Taxes - Accelerated Depreciation	2,283,236	F-2(b)
Accumulated Deferred Income Taxes		<u>264,752</u>	283	Accumulated Deferred Income Taxes - Other	<u>(2,018,484)</u>	F-2(b)
		<u>264,752</u>			<u>264,752</u>	

LAKE UTILITY SERVICES, INC.
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Schedule A-5(a) & A-6(a)					
1020	ORGANIZATION	43,404	A-5(a): 301.1	Organization	43,404
1245	ORGANIZATION	8,872	A-6(a): 351.1	Organization	8,872
		<u>52,275</u>			<u>52,276</u>
1025	FRANCHISES	22,397	A-5(a): 302.1	Franchises	22,397
1250	FRANCHISES INTANG PLT	(0)	A-6(a): 352.1	Franchises	-
		<u>22,397</u>			<u>22,397</u>
			A-5(a): 303.2	Land and Land Rights	(349,935)
			A-5(a): 303.3	Land and Land Rights	431,790
			A-5(a): 303.4	Land and Land Rights	-
			A-5(a): 303.5	Land and Land Rights	29,950
			A-6(a): 353.2	Land and Land Rights	-
1030	LAND & LAND RIGHTS PUMP	(349,935)	A-6(a): 353.3	Land and Land Rights	-
1035	LAND & LAND RIGHTS WTR TRT	431,790	A-6(a): 353.4	Land and Land Rights	(806,994)
1270	LAND & LAND RIGHTS TRTMNT PLT	(806,994)	A-6(a): 353.5	Land and Land Rights	-
1285	LAND & LAND RIGHTS GEN PLT	826,453	A-6(a): 353.6	Land and Land Rights	-
1045	LAND & LAND RIGHTS GEN PLT	29,950	A-6(a): 353.7	Land and Land Rights	826,453
		<u>131,264</u>			<u>131,264</u>
1220	OTHER TANGIBLE PLT WATER	9,371			
1205	COMMUNICATION EQPT	24,136			
1485	COMMUNICATION EQPT	15,988			
1190	TOOL SHOP & MISC EQPT	123,083			
1470	TOOL SHOP & MISC EQPT	12,849	A-5(a): 304.2	Structures and Improvements	124,460
1180	OFFICE FURN & EQPT	90,193	A-5(a): 304.3	Structures and Improvements	2,784,676
1460	OFFICE FURN & EQPT	569	A-5(a): 304.4	Structures and Improvements	2,545
1575	DESKTOP COMPUTER WTR	24,019	A-5(a): 304.5	Structures and Improvements	13,483,468
1580	MAINFRAME COMPUTER WTR	28,164	A-5(a): 340.5	Office Furniture and Equipment	1,297,854
1585	MINI COMPUTERS WTR	131,519	A-5(a): 343.5	Tools, Shop and Garage Equipment	135,932
1590	COMP SYS COST WTR	996,037	A-5(a): 346.5	Communication Equipment	40,124
1595	MICRO SYS COST WTR	27,353	A-6(a): 354.2	Structures and Improvements	-
1050	STRUCT & IMPRV SRC SUPPLY	124,460	A-6(a): 354.3	Structures and Improvements	2,164,250
1055	STRUCT & IMPRV WTR TRT PLT	2,784,676	A-6(a): 354.4	Structures and Improvements	(7,942)
1060	STRUCT & IMPRV TRANS DIST PLT	2,545	A-6(a): 354.5	Structures and Improvements	-
1065	STRUCT & IMPRV GEN PLT	13,187,811	A-6(a): 354.6	Structures and Improvements	-
1175	OFFICE STRUCT & IMPRV	295,657	A-6(a): 354.7	Structures and Improvements	2,642,723
1215	WATER PLANT ALLOCATED	164,160	A-6(a): 390.7	Office Furniture and Equipment	-
1295	STRUCT/IMPRV PUMP PLT LS	2,164,250	A-6(a): 393.7	Tools, Shop and Garage Equipment	-

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1300		STRUCT/IMPRV TREAT PLT	(7,942)	A-6(a): 396.7	Communication Equipment	-
1315		STRUCT/IMPRV GEN PLT	2,642,723	A-5(a): 348.5	Other Tangible Plant	173,531
1495		SEWER PLANT ALLOCATED	8,512	A-6(a): 398.7	Other Tangible Plant	8,512
			<u>22,850,134</u>			<u>22,850,133</u>
				A-6(a): 355.2	Power Generation Equipment	-
				A-6(a): 355.3	Power Generation Equipment	-
				A-6(a): 355.4	Power Generation Equipment	907
				A-6(a): 355.5	Power Generation Equipment	-
1095		POWER GENERATION EQUIP	132,634	A-6(a): 355.6	Power Generation Equipment	-
1320		POWER GEN EQUIP COLL PLT	-	A-5(a): 310.2	Power Generation Equipment	132,634
1330		POWER GEN EQUIP TREAT PLT	907	A-5(a): 310.3	Power Generation Equipment	-
			<u>133,541</u>			<u>133,541</u>
1345		SEWER FORCE MAIN/SRVC LINES	1,618,960	A-6(a): 360.2	Collection Sewers - Force	1,618,960
1360		SERVICES TO CUSTOMERS	(995)	A-6(a): 363.2	Services to Customers	(995)
			<u>1,617,965</u>			<u>1,617,965</u>
1353		MANHOLES	(1,221)	A-6(a): 361.2	Collection Sewers - Gravity	3,603,410
1350		SEWER GRAVITY MAIN/MANHOLES	3,604,631	A-6(a): 361.2	Manholes	-
			<u>3,603,410</u>			<u>3,603,410</u>
1080		WELLS & SPRINGS	2,558,271	A-5(a): 307.2	Wells and Springs	2,558,271
			<u>2,558,271</u>			<u>2,558,271</u>
1090		SUPPLY MAINS	319,101	A-5(a): 309.2	Supply Mains	319,101
			<u>319,101</u>			<u>319,101</u>
1380		PUMPING EQUIPMENT PUMP PLT	46,465	A-6(a): 371.3	Pumping Equipment	46,465
1385		PUMPING EQUIPMENT RECLAIM WTP	3,076	A-6(a): 371.5	Pumping Equipment	3,076
1390		PUMPING EQUIPMENT RCL WTR DIST	5,972	A-6(a): 371.6	Pumping Equipment	5,972
			<u>55,513</u>			<u>55,513</u>
1525		REUSE SERVICES	331,263	A-6(a): 375.6	Reuse Transmission and Distribution System	2,508,978
1530		REUSE MTR/INSTALLATIONS	6,753	A-6(a): 366.6	Reuse Service	331,263
1535		REUSE DIST RESERVOIRS	1,972	A-6(a): 367.6	Reuse Meters & Meter Installations	6,753
1540		REUSE TRANMISSION & DIST SYS	2,508,978	A-6(a): 374.5	Reuse Distribution Reservoirs	1,972
			<u>2,848,967</u>			<u>2,848,966</u>

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Account Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
1395	TREAT/DISP EQUIP LAGOON	104,387	A-6(a): 380.4	Treatment and Disposal Equipment	598,111
1400	TREAT/DISP EQUIP TRT PLT	493,724	A-6(a): 380.5	Treatment and Disposal Equipment	-
		<u>598,111</u>			<u>598,111</u>
			A-6(a): 381.4	Plant Sewers	1,270
1410	PLANT SEWERS TRTMT PLT	1,270	A-6(a): 381.5	Plant Sewers	-
		<u>1,270</u>			<u>1,270</u>
1420	OUTFALL LINES	(0)	A-6(a): 382.4	Outfall Sewer Lines	-
		<u>(0)</u>			<u>-</u>
			A-5(a): 341.5	Transportation Equipment	502,798
1555	TRANSPORTATION EQPT WTR	502,798	A-6(a): 391.7	Transportation Equipment	-
		<u>502,798</u>			<u>502,798</u>
1195	LABORATORY EQUIPMENT	12,739	A-5(a): 344.5	Laboratory Equipment	14,342
1475	LABORATORY EQPT	1,603	A-6(a): 394.7	Laboratory Equipment	-
		<u>14,342</u>			<u>14,342</u>
1200	POWER OPERATED EQUIP	486	A-5(a): 345.5	Power Operated Equipment	3,565
1480	POWER OPERATED EQUIP	3,079	A-6(a): 395.7	Power Operated Equipment	-
		<u>3,565</u>			<u>3,565</u>
1210	MISC EQUIPMENT	806	A-5(a): 347.5	Miscellaneous Equipment	5,286
1490	MISC EQUIP SEWER	4,480	A-6(a): 397.7	Miscellaneous Equipment	-
		<u>5,286</u>			<u>5,286</u>
			A-5(a): 311.2	Pumping Equipment	-
1105	ELECTRIC PUMP EQUIP WTP	683,859	A-5(a): 311.3	Pumping Equipment	683,859
1110	ELECTRIC PUMP EQUIP TRANS DIST	23,776	A-5(a): 311.4	Pumping Equipment	23,776
		<u>707,635</u>			<u>707,635</u>
1115	WATER TREATMENT EQPT	336,221	A-5(a): 320.3	Water Treatment Equipment	336,221
		<u>336,221</u>			<u>336,221</u>
1120	DIST RESV & STANDPIPES	3,076,205	A-5(a): 330.4	Distribution Reservoirs and Standpipes	3,076,205
		<u>3,076,205</u>			<u>3,076,205</u>

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Account Number Trial	Balance	Description	Amount	Account Number - MFR	Description	Amount
1125		TRANS & DISTR MAINS	<u>14,802,645</u>	A-5(a): 331.4	Transmission and Distribution Mains	<u>14,802,645</u>
			<u>14,802,645</u>			<u>14,802,645</u>
1130		SERVICE LINES	<u>1,907,242</u>	A-5(a): 333.4	Services	<u>1,907,242</u>
			<u>1,907,242</u>			<u>1,907,242</u>
				A-5(a): 339.1	Other Plant Miscellaneous Equipment	-
				A-5(a): 339.2	Other Plant Miscellaneous Equipment	-
				A-5(a): 339.3	Other Plant Miscellaneous Equipment	1,703
				A-5(a): 339.4	Other Plant Miscellaneous Equipment	-
				A-6(a): 389.1	Other Plant Miscellaneous Equipment	-
				A-6(a): 389.2	Other Plant Miscellaneous Equipment	-
				A-6(a): 389.3	Other Plant Miscellaneous Equipment	6,775
				A-6(a): 389.4	Other Plant Miscellaneous Equipment	-
1165		OTH PLT&MISC EQUIP WTP	1,703	A-6(a): 389.5	Other Plant Miscellaneous Equipment	-
1435		OTHER PLT PUMP	<u>6,776</u>	A-6(a): 389.6	Other Plant Miscellaneous Equipment	-
			<u>8,478</u>			<u>8,478</u>
1135		METERS	360,176			
1140		METER INSTALLATIONS	<u>97,989</u>	A-5(a): 334.4	Meters and Meter Installations	<u>458,165</u>
			<u>458,165</u>			<u>458,165</u>
1145		HYDRANTS	<u>784,352</u>	A-5(a): 335.4	Hydrants	<u>784,352</u>
			<u>784,352</u>			<u>784,352</u>
1150		BACKFLOW PREVENTION DEVICES	<u>2,319</u>	A-5(a): 336.4	Backflow Prevention Devices	<u>2,319</u>
			<u>2,319</u>			<u>2,319</u>
Schedule A-9 & A-10						
2155		ACC DEPR-TREAT/DISP EQP LAGOON	(23,192)			
2160		ACC DEPR-TREAT/DISP EQP TRT PLT	(123,192)	A-10(a): 380.4	Accumulated Depreciation Treatment and Disposal Equipment	146,384
2165		ACC DEPR-TREAT/DISP EQP RWTP	-	A-10(a): 380.5	Accumulated Depreciation Treatment and Disposal Equipment	-
			<u>(146,384)</u>			<u>146,384</u>
1885		ACC DEPR-SUPPLY MAINS	<u>(22,929)</u>	A-9(a): 309.2	Accumulated Depreciation Supply Mains	<u>22,929</u>
			<u>(22,929)</u>			<u>22,929</u>

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1875	ACC DEPR-WELLS & SPRINGS	<u>(537,217)</u> <u>(537,217)</u>	A-9(a): 307.2	Accumulated Depreciation Wells and Springs	<u>537,217</u> <u>537,217</u>
			A-9(a): 310.2	Accumulated Depreciation Power Generation Equipment	11,275
			A-9(a): 310.3	Accumulated Depreciation Power Generation Equipment	-
			A-10(a): 355.2	Accumulated Depreciation Power Generation Equipment	-
			A-10(a): 355.3	Accumulated Depreciation Power Generation Equipment	-
			A-10(a): 355.4	Accumulated Depreciation Power Generation Equipment	45
1890	ACC DEPR-POWER GENERATION EQUP	(11,275)	A-10(a): 355.5	Accumulated Depreciation Power Generation Equipment	-
2090	ACC DEPR-PWR GEN EQP TRT PLT	<u>(45)</u> <u>(11,320)</u>	A-10(a): 355.6	Accumulated Depreciation Power Generation Equipment	<u>-</u> <u>11,320</u>
1920	ACC DEPR-TRANS & DISTR MAINS	<u>(2,439,965)</u> <u>(2,439,965)</u>	A-9(a): 331.4	Accumulated Depreciation Transmission and Distribution Mains	<u>2,439,966</u> <u>2,439,966</u>
2270	ACC DEPR-REUSE SERVICES	(28,665)	A-10(a): 366.6	Accumulated Depreciation Reuse Services	28,665
2275	ACC DEPR-REUSE MTR/INSTALLS	<u>(713)</u> <u>(29,377)</u>	A-10(a): 367.6	Accumulated Depreciation Reuse Meters and Meter Installations	<u>713</u> <u>29,378</u>
2280	ACC DEPR-REUSE DIST RESERVOIRS	(36)	A-10(a): 374.5	Reuse Distribution Reservoir	36
2285	ACC DEPR-REUSE TRANS/DIST SYS	<u>(146,942)</u> <u>(146,979)</u>	A-10(a): 375.6	Accumulated Depreciation Reuse Transmission and Distribution System	<u>146,942</u> <u>146,978</u>
1945	ACC DEPR-BACKFLOW PREVENT DEVC	<u>(81)</u> <u>(81)</u>	A-9(a): 336.4	Accumulated Depreciation Backflow Prevention Devices	<u>81</u> <u>81</u>
			A-9(a): 339.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-
			A-9(a): 339.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-
			A-9(a): 339.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	82
1960	ACC DEPR-OTH PLANT&MISC WTP	<u>(82)</u> <u>(82)</u>	A-9(a): 339.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>-</u> <u>82</u>
			A-9(a): 347.5	Accumulated Depreciation Miscellaneous Equipment	299
2250	ACC DEPR-MISC EQUIP SEWER	<u>(299)</u> <u>(299)</u>	A-10(a): 397.7	Accumulated Depreciation Miscellaneous Equipment	<u>0</u> <u>299</u>
			A-10(a): 381.4	Accumulated Depreciation Plant Sewers	18
2170	ACC DEPR-PLANT SEWERS TRT PLT	<u>(17)</u> <u>(17)</u>	A-10(a): 381.5	Accumulated Depreciation Plant Sewers	<u>-</u> <u>18</u>

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Account Number	Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
2180		ACC DEPR-OUTFALL LINES	<u>(2,230)</u>	A-10(a): 382.4	Accumulated Depreciation Outfall Sewer Lines	<u>2,230</u>
			<u>(2,230)</u>			<u>2,230</u>
				A-10(a): 389.1	Accumulated Depreciation Other Plant Miscellaneous Equipment	-
				A-10(a): 389.2	Accumulated Depreciation Other Plant Miscellaneous Equipment	-
				A-10(a): 389.3	Accumulated Depreciation Other Plant Miscellaneous Equipment	38
				A-10(a): 389.4	Accumulated Depreciation Other Plant Miscellaneous Equipment	-
				A-10(a): 389.5	Accumulated Depreciation Other Plant Miscellaneous Equipment	-
2195		ACC DEPR-OTHER PLT PUMP	<u>(38)</u>	A-10(a): 389.6	Accumulated Depreciation Other Plant Miscellaneous Equipment	<u>-</u>
			<u>(38)</u>			<u>38</u>
1840		ACC DEPR-FRANCHISES	(999)			
2035		ACC DEPR FRANCHISES	4			
2040		ACC DEPR FRANCHISES INTANG PLT	(0)			
1845		ACC DEPR-STRUCT&IMPRV SRC SPLY	(17,519)			
1850		ACC DEPR-STRUCT&IMPRV WTP	(488,531)			
1855		ACC DEPR-STRUCT&IMPRV TRNS DST	(121)	A-9(a): 302.1	Accumulated Depreciation Franchises	999
1860		ACC DEPR-STRUCT&IMPRV GEN PLT	(650,837)	A-10(a): 352.1		-
2055		ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(451,972)	A-9(a): 304.2	Accumulated Depreciation Structures and Improvements	17,520
2060		ACC DEPR-STRUCT/IMPRV TREAT PLT	4,558	A-9(a): 304.3	Accumulated Depreciation Structures and Improvements	488,531
2075		ACC DEPR-STRUCT/IMPRV GEN PLT	(784,763)	A-9(a): 304.4	Accumulated Depreciation Structures and Improvements	121
2105		ACC DEPR-SEWER FORCE MAIN/SRVC LINES	(212,946)	A-9(a): 304.5	Accumulated Depreciation Structures and Improvements	749,892
2120		ACC DEPR-SERVICES TO CUSTOMERS	11	A-10(a): 354.2	Accumulated Depreciation Structures and Improvements	-
2110		ACC DEPR-SEWER GRVTY MAIN/MAN	(589,708)	A-10(a): 354.3	Accumulated Depreciation Structures and Improvements	451,972
2113		ACC DEPR-MANHOLES	14	A-10(a): 354.4	Accumulated Depreciation Structures and Improvements	(4,558)
1970		ACC DEPR-OFFICE STRUCTURE	(99,055)	A-10(a): 354.5	Accumulated Depreciation Structures and Improvements	-
1975		ACC DEPR-OFFICE FURN/EQPT	(68,700)	A-10(a): 354.6	Accumulated Depreciation Structures and Improvements	-
2220		ACC DEPR-OFFICE FURN/EQPT	(422)	A-10(a): 354.7	Accumulated Depreciation Structures and Improvements	784,763
2315		ACC DEPR-DESKTOP COMPUTER WTR	(17,743)	A-9(a): 301.1	Accumulated Depreciation Organization	(18,671)
2320		ACC DEPR-MAINFRAME COMP WTR	(27,941)	A-10(a): 351.1	Accumulated Depreciation Organization	256,967
2325		ACC DEPR-MINI COMP WTR	(105,865)	A-9(a): 311.2	Accumulated Depreciation Pumping Equipment	(16,342)
2300		ACC DEPR-TRANSPORTATION WTR	(373,310)	A-9(a): 311.3	Accumulated Depreciation Pumping Equipment	(90,106)
1985		ACC DEPR-TOOL SHOP & MISC EQPT	(60,960)	A-9(a): 311.4	Accumulated Depreciation Pumping Equipment	1,024
2230		ACC DEPR-TOOL SHOP & MISC EQPT	4,752	A-9(a): 320.3	Accumulated Depreciation Water Treatment Equipment	134,492
2010		ACC DEPR-OTHER TANG PLT WATER	(45,213)	A-9(a): 330.4	Accumulated Depreciation Distribution Reservoirs and Standpipes	576,199
2255		ACC DEPR-OTHER TANG PLT SEWER	(992)	A-9(a): 333.4	Accumulated Depreciation Services	378,857
2330		COMP SYS AMORTIZATION WTR	(264,845)	A-9(a): 334.4	Accumulated Depreciation Meters and Meter Installations	167,287
2420		ACC AMORT UTIL PAA-WATER	0	A-9(a): 335.4	Accumulated Depreciation Hydrants	115,613
2335		MICRO SYS AMORTIZATION WTR	(24,445)	A-9(a): 340.5	Accumulated Depreciation Office Furniture and Equipment	509,961
1990		ACC DEPR-LABORATORY EQUIPMENT	104	A-9(a): 341.5	Accumulated Depreciation Transportation Equipment	373,310
2235		ACC DEPR-LABORATORY EQPT	(77)	A-9(a): 343.5	Accumulated Depreciation Tools, Shop and Garage Equipment	56,208
2000		ACC DEPR-COMMUNICATION EQPT	(27,029)	A-9(a): 344.5	Accumulated Depreciation Laboratory Equipment	(27)

LAKE UTILITY SERVICES, INC.
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Account Number Trial	Description	Amount	Account Number - MFR	Description	Amount
2245	ACC DEPR-COMMUNICATION EQPT	(4,003)	A-9(a): 345.5	Accumulated Depreciation Power Operated Equipment	80
1995	ACC DEPR-POWER OPERATED EQUIP	(13)	A-9(a): 346.5	Accumulated Depreciation Communication Equipment	31,032
2240	ACC DEPR-POWER OPERATED EQUIP	(67)	A-9(a): 348.5	Accumulated Depreciation Other Tangible Plant	45,213
1895	ACC DEPR-ELECT PUMP EQUIP SRC PUMP	16,342	A-10(a): 360.2	Accumulated Depreciation Collection Sewers - Force	212,946
1900	ACC DEPR-ELECT PUMP EQUIP WTP	90,106	A-10(a): 361.2	Accumulated Depreciation Collection Sewers - Gravity	589,694
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(1,024)	A-10(a): 361.2	Accumulated Depreciation Collection Sewers - Gravity	-
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,025)	A-10(a): 363.2	Accumulated Depreciation Services to Customers	(11)
2145	ACC DEPR-PUMP EQP RCLM WTP	(155)	A-10(a): 371.3	Accumulated Depreciation Pumping Equipment	2,026
2150	ACC DEPR-PUMP EQP RCLM DIST	(289)	A-10(a): 371.5	Accumulated Depreciation Pumping Equipment	155
1910	ACC DEPR-WATER TREATMENT EQPT	(134,492)	A-10(a): 371.6	Accumulated Depreciation Pumping Equipment	289
1915	ACC DEPR-DIST RESV & STANDPIPE	(576,199)	A-10(a): 390.7	Accumulated Depreciation Office Furniture and Equipment	-
1925	ACC DEPR-SERVICE LINES	(378,857)	A-10(a): 391.7	Accumulated Depreciation Transportation Equipment	-
1930	ACC DEPR-METERS	(150,067)	A-10(a): 393.7	Accumulated Depreciation Tools, Shop and Garage Equipment	-
1935	ACC DEPR-METER INSTALLS	(17,220)	A-10(a): 394.7	Accumulated Depreciation Laboratory Equipment	-
1940	ACC DEPR-HYDRANTS	(115,613)	A-10(a): 395.7	Accumulated Depreciation Power Operated Equipment	-
1835	ACC DEPR-ORGANIZATION	18,671	A-10(a): 396.7	Accumulated Depreciation Communication Equipment	-
2030	ACC DEPR-ORGANIZATION	(256,971)	A-10(a): 398.7	Accumulated Depreciation Other Tangible Plant	992
		<u>(5,816,429)</u>			<u>5,816,428</u>

Schedule A-12 & A-14

3265	CIAC-STRUCT & IMPRV SRC SUPPLY	(14,765)	CIAC-WTR RES CAP FEE	1,350
3270	CIAC-STRUCT & IMPRV WTP	(229,138)	CIAC-WTR PLT MOD FEE	97,014
3295	CIAC-WELLS & SPRINGS	(217,345)	CIAC-WTR.TRANS & DISTR MAINS	7,085,297
3320	CIAC-ELEC PUMP EQP WTP	159	CIAC-WTR.STRUC & IMPRV SRC SUPPLY & PUMP PLT	14,765
3330	CIAC-WATER TREATMENT EQPT	(29,528)	CIAC-WTR.STRUCT & IMPRV (WTR T P)	229,138
3315	CIAC-ELEC PUMP EQP SRC PUMP	(42,440)	CIAC-WTR.WELLS & SPRINGS	217,344
3335	CIAC-DIST RESV & STANDPIPES	(108,076)	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	42,440
3340	CIAC-TRANS & DISTR MAINS	(7,085,297)	CIAC-WTR.ELECTRIC PUMP EQUIP WTP	(159)
3345	CIAC-SERVICE LINES	(1,393,661)	CIAC-WTR.WATER TREATMENT EQPT	29,528
3350	CIAC-METERS	(49,360)	CIAC-WTR.DIS RESV & STNDPIPES	108,076
3355	CIAC-METER INSTALLS	(2,035)	CIAC-WTR.HYDRANTS	749,126
3360	CIAC-HYDRANTS	(749,126)	CIAC- OTHER TANGIBLE PLT WATER	2,673,511
3430	CIAC-OTHER TANGIBLE PLT WATER	(2,673,511)	CIAC-WTR.SERVICE LINES	1,393,661
3435	CIAC-WATER-TAP	(4,302,931)	CIAC-WTR.METERS	49,360
			CIAC-WTR.METER INSTALLATIONS	2,035

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Balance	Description	Amount	MFR	Description	Amount
3445	CIAC-WTR RES CAP FEE	(1,350)		CIAC-WATER-TAP	4,302,931
3450	CIAC-WTR PLT MOD FEE	(97,014)		CIAC-WTR PLT MTR FEE	33,149
3455	CIAC-WTR PLT MTR FEE	(33,149)		CIAC-SWR RES CAP FEE	5,821
3500	CIAC-STRUCT/IMPRV PUMP PLT LS	(1,818,930)		CIAC-SWR PLT MOD FEE	27,980
3520	CIAC-STRUCT/IMPRV GEN PLT	(1,241,845)		CIAC-FORCE MAINS	1,470,043
3530	CIAC-POWER GEN EQUIP PUMP PLT	654		CIAC-GRAVITY MAINS	2,963,114
3535	CIAC-POWER GEN EQUIP TREAT PLT	223		CIAC-SWR MANHOLES	(336)
3550	CIAC-SEWER FORCE MAIN/SRVC LINES	(1,470,043)		CIAC-STRUCT/IMPRV PUMP PLT LS	1,818,930
3555	CIAC-SEWER GRAVITY MAIN/MANHLES	(2,963,114)		CIAC-STRUCT/IMPRV TREATMENT PLANT	
3557	CIAC-MANHOLES	336		CIAC-STRCT/IMP GEN PLT	1,241,845
3565	CIAC-SERVICES TO CUSTOMERS	172		CIAC-POWER GEN EQUIP PUMP PLT	(654)
3600	CIAC-TREAT/DISP EQUIP LAGOON	(14,951)		CIAC-POWER GEN EQUIP TREAT PLT	(223)
3605	CIAC-TREAT/DISP EQUIP TRT PLT	(65,465)		CIAC- TREAT/DISP EQUIP LAGOON	14,951
3625	CIAC-OUTFALL LINES	(2,369)		CIAC- TREAT/DISP EQUIP TRT PLT	65,465
3705	CIAC-SEWER-TAP	(856,074)		CIAC- OUTFALL LINES	2,369
3715	CIAC-SWR RES CAP FEE	(5,821)		CIAC-SERVICES TO CUSTOMERS	(172)
3720	CIAC-SWR PLT MOD FEE	(27,979)		CIAC-SEWER-TAP	856,074
3750	CIAC-REUSE SERVICES	(1,447,000)		CIAC-REUSE SERVICES	1,447,000
3775	CIAC-REUSE MGMT FEE	(980,000)		CIAC- REUSE MGMT FEE	980,000
		<u>(27,920,772)</u>			<u>27,920,773</u>
3800	ACC AMORT ORGANIZATION	(103,077)		ACC AMORT WATER RES CAP FEE-NC	15,252
3810	ACC AMORT STRUCT & IMPRV SRC	4,365		ACC AMORT WATER PLT MOD FEE-NC	4,095
3815	ACC AMORT STRUCT & IMPRV WTP	79,334		ACC AMORT TRANS & DISTR MAINS	1,104,417
3840	ACC AMORT WELLS & SPRINGS	62,721		ACC AMORT-ORGANIZATION	(103,077)
3860	ACC AMORT ELEC PUMP EQP SRC	17,922		ACC AMORT STRUCT & IMPRV SRC	4,365
3870	ACC AMORT ELEC PUMP EQP TRANS DIST	952		ACC AMORT STRUCT & IMPRV - WTP	79,334
3875	ACC AMORT WATER TREATMENT EQPT	11,103		ACC AMORT WELLS & SPRINGS	62,721
3880	ACC AMORT DIST RESV & STANDPIP	31,357		ACC AMORT ELECTRIC PUMP EQUIP	17,922
3885	ACC AMORT TRANS & DISTR MAINS	1,104,417		ACC AMORT ELEC PUMP EQP TRANS DIST	952
3890	ACC AMORT SERVICE LINES	235,156		ACC AMORT WATER TREATMENT EQPT	11,103
3895	ACC AMORT METERS	22,309		ACC AMORT DIS RESV & STNDPIPES	31,357
3900	ACC AMORT METER INSTALLS	989		ACC AMORT HYDRANTS	91,490
3905	ACC AMORT HYDRANTS	91,490		ACC AMORT OTHER TANG PLT WATER	1,756,831
				ACC AMORT SERVICE LINES	235,156

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3975	ACC AMORT OTHER TANG PLT WATER	1,756,831		ACC AMORT METERS	22,309
3980	ACC AMORT WATER-CIAC TAP	687,654		ACC AMORT METER INSTALLATIONS	989
3995	ACC AMORT WTR RES CAP FEE-NC	15,252		ACC AMORT WATER CIAC TAP	687,654
4000	ACC AMORT WTR PLT MOD FEE-NC	4,095		ACC AMORT WATER PLT METER FEE-NC	1,230
4005	ACC AMORT WTR PLT MTR FEE-NC	1,230		ACC AMORT SEWER RES CAP FEE - NC	174
4030	ACC AMORT ORGANIZATION	23,143		ACC AMORT SEWER PLT MOD FEE - NC	1,690
4050	ACC AMORTSTRUCT/IMPRV PUMP PLT LS	264,203		ACC AMORT-SEWER FORCE MAINS	225,891
4070	ACC AMORTSTRUCT/IMPRV GEN PLT	586,393		ACC AMORT-SEWER GRAVITY MAINS	329,118
4075	ACC AMORT PWR GEN EQP COLL	14,418		ACC AMORT-SWR MANHOLES	7,413
4085	ACC AMORT PWR GEN EQP TREAT	4,912		ACC AMORT ORGANIZATION	23,143
4100	ACC AMORT SWR FORCE MAIN/SRVC LINES	225,891		ACC AMORT-STRUCT/IMPRV PUMP PLT LS	264,203
4105	ACC AMORT SWR GRAVITY MAIN/MANHOLES	329,118		ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	
4107	ACC AMORT MANHOLES	7,413		ACC AMORT-STRCT/IMP GEN PLT	586,393
4115	ACC AMORT SERVICES TO CUSTOMERS	3,798		ACC AMORT PWR GEN EQP COLL	14,418
4150	ACC AMORT TREAT/DISP EQUIP LAGOON	3,461		ACC AMORT PWR GEN EQP TREAT	4,911
4155	ACC AMORT TREAT/DISP EQUIP TRT PLT	26,127		ACC AMORT- TREAT/DISP EQUIP LAGOON	3,461
4175	ACC AMORT OUTFALL LINES	584		ACC AMORT- TREAT/DISP EQUIP TRT PLT	26,127
4265	ACC AMORT SEWER-TAP	161,542		ACC AMORT- OUTFALL LINE	584
4275	ACC AMORT SWR RES CAP FEE-NC	174		ACC AMORT SEWAGE SERVICE LINES	3,798
4280	ACC AMORT SWR PLT MOD FEE-NC	1,690		ACC AMORT SEWER TAP	161,542
4310	ACC AMORT-REUSE SERVICES	97,157		ACC AMORT-REUSE SERVICES	97,157
4330	ACC AMORT REUSE-TAP	4,778		ACC AMORT-REUSE TAP	4,778
4335	ACC AMORT REUSE MGMT FEE-NC	51,042		ACC AMORT-MGMT FEE-NC	51,042
		<u>5,829,943</u>			<u>5,829,943</u>

Schedule A-18 & A-19

1835	ACC DEPR-ORGANIZATION	18,671
1840	ACC DEPR-FRANCHISES	(999)
1845	ACC DEPR-STRUCT&IMPRV SRC SPLY	(17,519)
1850	ACC DEPR-STRUCT&IMPRV WTP	(488,531)
1855	ACC DEPR-STRUCT&IMPRV TRNS DST	(121)
1860	ACC DEPR-STRUCT&IMPRV GEN PLT	(650,837)
1875	ACC DEPR-WELLS & SPRINGS	(537,217)
1885	ACC DEPR-SUPPLY MAINS	(22,929)
1890	ACC DEPR-POWER GENERATION EQUIP	(11,275)
1895	ACC DEPR-ELECT PUMP EQUIP SRC PUMP	16,342

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Account Number Trial Balance	Description	Amount	Account Number - MFR	Description	Amount
1900	ACC DEPR-ELECT PUMP EQUIP WTP	90,106			
1905	ACC DEPR-ELECT PUMP EQUIP TRAN	(1,024)			
1910	ACC DEPR-WATER TREATMENT EQPT	(134,492)			
1915	ACC DEPR-DIST RESV & STANDPIPE	(576,199)			
1920	ACC DEPR-TRANS & DISTR MAINS	(2,439,965)			
1925	ACC DEPR-SERVICE LINES	(378,857)			
1930	ACC DEPR-METERS	(150,067)			
1935	ACC DEPR-METER INSTALLS	(17,220)			
1940	ACC DEPR-HYDRANTS	(115,613)			
1945	ACC DEPR-BACKFLOW PREVENT DEVC	(81)			
1960	ACC DEPR-OTH PLANT&MISC WTP	(82)			
1970	ACC DEPR-OFFICE STRUCTURE	(99,055)			
1975	ACC DEPR-OFFICE FURN/EQPT	(68,700)			
1985	ACC DEPR-TOOL SHOP & MISC EQPT	(60,960)			
1990	ACC DEPR-LABORATORY EQUIPMENT	104			
1995	ACC DEPR-POWER OPERATED EQUIP	(13)			
2000	ACC DEPR-COMMUNICATION EQPT	(27,029)			
2010	ACC DEPR-OTHER TANG PLT WATER	(45,213)			
2030	ACC DEPR-ORGANIZATION	(256,971)			
2035	ACC DEPR FRANCHISES	4			
2040	ACC DEPR FRANCHISES INTANG PLT	(0)			
2055	ACC DEPR-STRUCT/IMPRV PUMP PLT LS	(451,972)			
2060	ACC DEPR-STRUCT/IMPRV TREAT PLT	4,558			
2075	ACC DEPR-STRUCT/IMPRV GEN PLT	(784,763)			
2090	ACC DEPR-PWR GEN EQP TRT PLT	(45)			
2105	ACC DEPR-SEWER FORCE MAIN/SRVC LINES	(212,946)			
2110	ACC DEPR-SEWER GRVTY MAIN/MAN	(589,708)			
2113	ACC DEPR-MANHOLES	14			
2160	ACC DEPR-TREAT/DISP EQP TRT PLT	(123,192)			
2120	ACC DEPR-SERVICES TO CUSTOMERS	11			
2140	ACC DEPR-PUMP EQP PUMP PLT	(2,025)			
2145	ACC DEPR-PUMP EQP RCLM WTP	(155)			
2150	ACC DEPR-PUMP EQP RCLM DIST	(289)			
2155	ACC DEPR-TREAT/DISP EQP LAGOON	(23,192)			
2170	ACC DEPR-PLANT SEWERS TRT PLT	(17)			
2180	ACC DEPR-OUTFALL LINES	(2,230)			
2195	ACC DEPR-OTHER PLT PUMP	(38)			
2220	ACC DEPR-OFFICE FURN/EQPT	(422)			

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Account Number Trial	Description	Amount	Account Number - MFR	Description	Amount
2230	ACC DEPR-TOOL SHOP & MISC EQPT	4,752			
2235	ACC DEPR-LABORATORY EQPT	(77)			
2240	ACC DEPR-POWER OPERATED EQUIP	(67)			
2245	ACC DEPR-COMMUNICATION EQPT	(4,003)			
2250	ACC DEPR-MISC EQUIP SEWER	(299)			
2255	ACC DEPR-OTHER TANG PLT SEWER	(992)			
2270	ACC DEPR-REUSE SERVICES	(28,665)			
2275	ACC DEPR-REUSE MTR/INSTALLS	(713)			
2280	ACC DEPR-REUSE DIST RESERVOIRS	(36)			
2285	ACC DEPR-REUSE TRANS/DIST SYS	(146,942)			
2300	ACC DEPR-TRANSPORTATION WTR	(373,310)			
2315	ACC DEPR-DESKTOP COMPUTER WTR	(17,743)			
2320	ACC DEPR-MAINFRAME COMP WTR	(27,941)			
2325	ACC DEPR-MINI COMP WTR	(105,865)			
2330	COMP SYS AMORTIZATION WTR	(264,845)			
2335	MICRO SYS AMORTIZATION WTR	(24,445)			
2420	ACC AMORT UTIL PAA-WATER	0			
		<u>(9,153,348)</u>		Less: Accumulated Depreciation and Amortization	<u>(9,153,348)</u>
					<u>(9,153,348)</u>
3225	ADV-IN-AID OF CONST-WATER	(38,400)		Advances For Construction	38,400
		<u>(38,400)</u>			<u>38,400</u>
					<u>38,400</u>
2620	UTIL PLANT ACQUIRED/DISPOSED	5,325		Other Utility Plant Adjustments	5,325
		<u>5,325</u>			<u>5,325</u>
					<u>5,325</u>
2665	CASH UNAPPLIED	-		Cash	-
2775	SPECIAL DEPOSITS	18,235		Misc Current and Accrued Assets	18,235
2710	A/R ASSOC COS	11,046,972		Accounts Receivable from Associated Companies	11,046,972
2755	INVENTORY	19,006		Material and Supplies	19,006
		<u>11,084,214</u>			<u>11,084,214</u>
					<u>11,084,214</u>
2675	A/R-CUSTOMER TRADE CC&B	540,360			
2680	A/R-CUSTOMER ACCRUAL	257,022			
2685	A/R-CUSTOMER REFUNDS	(2,865)			
2690	ACCUM PROV UNCOLLECT ACCTS	(25,249)		Accounts and Notes Receivable, Less Accumulated Provision for UA	769,268
		<u>769,268</u>			<u>769,268</u>
					<u>769,268</u>
2906	RCIP - ATTORNEY FEES	73,375			

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Account Number Trial			Account Number -		
Balance	Description	Amount	MFR	Description	Amount
2907	RCIP - CAPITALIZED TIME	53,779			
2908	RCIP - ADMINISTRATIVE EXPENSES	66,224			
2910	RCIP - CONSULTING FEES	195,396			
2914	RCIP - TRANSFER TO DEF RC	(388,774)			
2915	REG EXP BEING AMORT	8,767			
2920	RATE CASE BEING AMORT	385,289			
2930	RATE CASE ACCUM AMORT	(74,763)			
2960	DEF CHGS-TANK MAINT&REP WTR	28,580			
2965	DEF CHGS-RELOCATION EXPENSES	6,013			
2980	DEF CHGS-EMP FEES	4,990			
3005	DEF CHGS-VOC TESTING	5,095			
3110	AMORT - TANK MAINT&REP WTR	(15,611)			
3120	AMORT - RELOCATION EXP	(6,013)			
3135	AMORT - EMPLOYEE FEES	(4,990)		Deferred Rate Case Expense (See Note 1)	319,292
3160	AMORT - VOC TESTING	(6,525)		Other Miscellaneous Deferred Debits (See Note 1)	11,539
		<u>330,831</u>			<u>330,831</u>
4760	COMMON STOCK	(300)		Common Stock Issued	300
		<u>(300)</u>			<u>300</u>
4780	PAID IN CAPITAL	(47,624)			
4785	MISC PAID IN CAPITAL	(32,845,484)		Other Paid - In Capital	32,893,109
		<u>(32,893,109)</u>			<u>32,893,109</u>
4998	RETAINED EARN-PRIOR YEARS	(3,726,414)		Retained Earnings	3,726,413
		<u>(3,726,414)</u>			<u>3,726,413</u>
4565	ADVANCES FROM UTILITIES INC	4,485,236		Advances from Associated Companies	
4535	A/P-ASSOC COMPANIES	(5,626,529)		Accounts Payable to Associated Companies	1,141,293
		<u>(1,141,293)</u>			<u>1,141,293</u>
4515	A/P TRADE	(174,029)			
4525	A/P TRADE - ACCRUAL	(36,630)			
4527	A/P TRADE - RECD NOT VOUCHERED	(11,054)			
4545	A/P MISCELLANEOUS	(10,605)		Accounts Payable	232,319
		<u>(232,319)</u>			<u>232,319</u>

LAKE UTILITY SERVICES, INC.
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Account Number Trial	Description	Amount	Account Number - MFR	Description	Amount
4595	CUSTOMER DEPOSITS	(110,146)		Customer Deposits	110,146
		<u>(110,146)</u>			<u>110,146</u>
4612	ACCRUED TAXES GENERAL	-			
4614	ACCRUED GROSS RECEIPT TAX	(144,141)			
4634	ACCRUED SALES TAX	(11)			
4635	ACCRUED USE TAX	(30)			
4661	ACCRUED ST INCOME TAX	25,947		Accrued Taxes	118,235
		<u>(118,235)</u>			<u>118,235</u>
4685	ACCRUED CUST DEP INTEREST	(11,036)		Accrued Interest	11,036
		<u>(11,036)</u>			<u>11,036</u>
4369	DEF FED TAX - CIAC PRE 1987	(108,079)			
4371	DEF FED TAX - TAP FEE POST 2000	1,950,474			
4375	DEF FED TAX - RATE CASE	(100,476)			
4377	DEF FED TAX - DEF MAINT	(3,708)			
4383	DEF FED TAX - ORGN EXP	(46,857)			
4385	DEF FED TAX - BAD DEBT	8,112			
4387	DEF FED TAX - DEPRECIATION	(2,163,416)			
4419	DEF ST TAX - CIAC PRE 1987	5,442			
4421	DEF ST TAX - TAP FEE POST 2000	333,882			
4425	DEF ST TAX - RATE CASE	(17,198)			
4427	DEF ST TAX - DEF MAINT	(635)			
4433	DEF ST TAX - ORGN EXP	(3,862)			
4435	DEF ST TAX - BAD DEBT	1,389			
4437	DEF ST TAX - DEPRECIATION	(119,821)		Accumulated Deferred Income Taxes	264,752
		<u>(264,752)</u>			<u>264,752</u>

UTILITY NAME: LAKE UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-09

SYSTEM NAME / COUNTY : Lake County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 43,739	\$ (335)	\$	\$ 43,404
302	Franchises	22,331	66		22,397
303	Land and Land Rights	123,177	(11,371)		111,805
304	Structures and Improvements	9,597,311	6,820,521		16,417,832
305	Collecting and Impounding Reservoirs	-	-		-
306	Lake, River and Other Intakes	-	-		-
307	Wells and Springs	2,581,679	(23,408)		2,558,271
308	Infiltration Galleries and Tunnels	-	-		-
309	Supply Mains	272,406	46,695		319,101
310	Power Generation Equipment	98,126	34,508		132,634
311	Pumping Equipment	675,681	31,954		707,635
320	Water Treatment Equipment	331,404	4,816		336,221
330	Distribution Reservoirs and Standpipes	3,171,932	(95,727)		3,076,205
331	Transmission and Distribution Mains	14,916,531	(113,886)		14,802,645
333	Services	1,922,363	(15,122)		1,907,242
334	Meters and Meter Installations	422,532	35,633		458,165
335	Hydrants	793,061	(8,709)		784,352
336	Backflow Prevention Devices	917	1,402		2,319
339	Other Plant Miscellaneous Equipment	2,008	(305)		1,703
340	Office Furniture and Equipment	895,178	99,745		994,922
341	Transportation Equipment	261,737	116,317		378,054
342	Stores Equipment	265	(265)		-
343	Tools, Shop and Garage Equipment	107,252	2,663		109,914
344	Laboratory Equipment	11,658	(875)		10,784
345	Power Operated Equipment	2,601	79		2,681
346	Communication Equipment	28,451	8,743		37,193
347	Miscellaneous Equipment	606	(0)		606
348	Other Tangible Plant	2,747	6,624		9,371
TOTAL WATER PLANT		\$ 36,285,692	\$ 6,939,762	\$ -	\$ 43,225,454

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: LAKE UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY : Lake County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 8,968	\$ (96)	\$	\$ 8,872
352	Franchises	(0)	0		(0)
353	Land and Land Rights	838,852	(819,393)		19,459
354	Structures and Improvements	4,926,713	(22,641)		4,904,072
355	Power Generation Equipment	907	-		907
360	Collection Sewers - Force	1,073,479	(40,158)		1,033,321
361	Collection Sewers - Gravity	2,889,322	27,363		2,916,684
361	Manholes	681,493	5,233		686,726
362	Special Collecting Structures	-	-		-
363	Services to Customers	608,398	(23,754)		584,644
364	Flow Measuring Devices	-	-		-
365	Flow Measuring Installations	-	-		-
366	Reuse Services	-	-		-
367	Reuse Meters and Meter Installations	-	-		-
370	Receiving Wells	-	-		-
371	Pumping Equipment	27,397	28,116		55,513
374	Reuse Distribution Reservoirs	-	-		-
375	Reuse Transmission and Distribution System	3,006,791	(157,825)		2,848,967
380	Treatment and Disposal Equipment	567,202	30,909		598,111
381	Plant Sewers	-	1,270		1,270
382	Outfall Sewer Lines	(0)	0		(0)
389	Other Plant Miscellaneous Equipment	4,740	2,036		6,776
390	Office Furniture and Equipment	295,377	32,912	-	328,289
391	Transportation Equipment	86,364	38,380		124,744
392	Stores Equipment	87	(87)		-
393	Tools, Shop and Garage Equipment	35,389	879		36,268
394	Laboratory Equipment	3,847	(289)		3,558
395	Power Operated Equipment	858	26		884
396	Communication Equipment	9,388	2,885		12,272
397	Miscellaneous Equipment	4,564	116		4,680
398	Other Tangible Plant	906	(906)		-
Total Wastewater Plant		\$ 15,071,039	\$ (895,024)	\$ 0	\$ 14,176,015

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: LAKE UTILITY SERVICES INC

YEAR OF REPORT 31-Dec-09

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 18,672
302	Franchises	-	-	-	-	1,000
304	Structures and Improvements	-	-	-	-	1,157,008
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	537,217
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	22,929
310	Power Generation Equipment	-	-	-	-	11,275
311	Pumping Equipment	-	-	-	-	(105,175)
320	Water Treatment Equipment	-	-	-	-	134,658
330	Distribution Reservoirs and Standpipes	-	-	-	-	578,444
331	Transmission and Distribution Mains	-	-	-	-	2,439,965
333	Services	-	-	-	-	380,064
334	Meters and Meter Installations	-	-	-	-	167,348
335	Hydrants	-	-	-	-	116,188
336	Backflow Prevention Devices	-	-	-	-	81
339	Other Plant Miscellaneous Equipment	-	-	-	-	82
340	Office Furniture and Equipment	-	-	-	-	147,822
341	Transportation Equipment	-	-	-	-	269,716
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	53,131
344	Laboratory Equipment	-	-	-	-	(70)
345	Power Operated Equipment	-	-	-	-	10
346	Communication Equipment	-	-	-	-	47,076
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	278,713
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 6,256,153

UTILITY NAME: LAKE UTILITY SERVICES INC

YEAR OF REPORT
31-Dec-09

SYSTEM NAME / COUNTY : Lake County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 256,971
302	Franchises	-	-	-	-	(4)
354	Structures and Improvements	-	-	-	-	1,232,178
355	Power Generation Equipment	-	-	-	-	45
360	Collection Sewers - Force	-	-	-	-	135,916
361	Collection Sewers - Gravity	-	-	-	-	477,161
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	77,019
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	28,665
367	Reuse Meters and Meter Installations	-	-	-	-	713
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	2,469
375	Reuse Transmission and Distribution System	-	-	-	-	146,979
380	Treatment and Disposal Equipment	-	-	-	-	146,384
381	Plant Sewers	-	-	-	-	17
382	Outfall Sewer Lines	-	-	-	-	2,230
389	Other Plant Miscellaneous Equipment	-	-	-	-	38
390	Office Furniture and Equipment	-	-	-	-	138,479
391	Transportation Equipment	-	-	-	-	92,618
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	16,890
394	Laboratory Equipment	-	-	-	-	7
395	Power Operated Equipment	-	-	-	-	20
396	Communication Equipment	-	-	-	-	16,527
397	Miscellaneous Equipment	-	-	-	-	299
398	Other Tangible Plant	-	-	-	-	125,576
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 2,897,194

* Specify nature of transaction.
Use () to denote reversal entries.

RESPONSE: 2 (a)

Basis for Requested Changes in Charges and Conditions

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 18 (revised)

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565 (4) (d) A statement explaining the basis for the requested changes in charges and conditions.

Statement

The requested change in Service Availability Charges reflects the need to recover the significant investment made in water treatment capacity since the December 31, 1995 test year, Docket # 960444-WU. For example, the Lake Groves WTP was upgraded to treat groundwater produced from the Lower Floridan Aquifer (Lake Groves Well #3) so that it meets the requirements of Chapter 62-550, F.A.C. and as directed by St. Johns River Water Management District through its Consumptive Use Permitting requirements. Over the fifteen year period since the last changes to the service availability charges in the December 31, 1995 test year, water utility plant in service has increased from approximately \$1.8 million to approximately \$36.5 million including pro forma additions in the instant test year. The net CIAC balance has not kept up with the net Plant balance. See Schedule E-10, pages 1 and 2 for present and proposed charges.

RESPONSE: 2 (b)

Schedule Showing Projected Growth Rate

Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 19 (revised)

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(4)(r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity.

(1)			
Line No.	Year	# New ERCs	Total ERCs
1	6/30/2010		9,285
2	6/30/2011	276	9,561
3	6/30/2012	276	9,837
4	6/30/2013	276	10,113
5	6/30/2014	276	10,389
6	6/30/2015	276	10,665
7	6/30/2016	276	10,941
8	6/30/2017	276	11,217
9	6/30/2018	276	11,493
10	6/30/2019	276	11,769
11	6/30/2020	276	12,045
12	6/30/2021	276	12,321
13	6/30/2022	276	12,597
14	6/30/2023	185	12,782

See also note shown on Schedule SAC -7 (page 163 of Vol. 1 of the MFR).

RESPONSE: 2 (c)

Appropriateness of Requested Service Availability Charges and Conditions Florida Public Service Commission

Company: Lake Utility Services, Inc.

Schedule: SAC - 20 (revised)

Docket No.: 100426-WS

Page 1 of 1

Test Year Ended: June 30, 2010

Preparer: Kirsten Weeks

Explanation: Rule 25-30.565(6) Each utility shall demonstrate the appropriateness of the requested service availability charges and conditions.

(1)

Line

No.

Description

- 1 The requested service availability charges are appropriate in that they are fair, they serve to mitigate the level of rates to existing customers, and they fall within the range specified in Rule 25-30.580, Guidelines for Designing Service Availability Policy.
 - 2 The charges were based on projected ERCs at designed capacity which was calculated using plant capacity less fire flows and max-day demand as provided in Schedule SAC - 7.
-

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

PUBLIC WATER SYSTEM INFORMATION (to be completed by sampler – please type or print legibly)

System Name: Lake Utility Services Inc North Highland Point WTP PWS I.D. # 3354883
System Type (check one): Community Nontransient Noncommunity Transient Noncommunity
Address: Lake Clair Circle
City: Clermont ZIP Code: 34711
Phone # 407-869-1919 Fax #: 407-869-6961 E-Mail Address: bkongre@uiwater.com

SAMPLE INFORMATION (to be completed by sampler)

Sample Number: 124340DW1 Sample Date: 5/28/10 Sample Time: 9:25 **(AM)** PM (Circle One)
Sample Location (be specific) Highland Point WTP POE Location Code: Water

Disinfectant Residual (Required when reporting results for trihalomethanes and haloacetic acids): 0.8 mg/L Field pH: _____

Sample Type (Check Only One)

Reason(s) for Sample (Check all that apply)

- Distribution
- Entry Point (to Distribution)
- Plant Tap (not for compliance with 62-550)
- Raw (at well or intake)
- Max Residence Time
- Ave Residence Time
- Near First Customer

- Routine Compliance with 62-550
- Replacement (of Invalidated Sample)
- Confirmation of MCL Exceedance*
- Special (not for compliance with 62-550)
- Composite of Multiple Sites**
- Clearance (permitting)
- Other: Annual

Sampling Procedure Used or Other Comments:

*See 62-550 500(6) for requirements and restrictions.
And 62-550 512(3) for nitrate or nitrite exceedances.

**See 62-550 550(4) for requirements and
attach a results page for each site.

SAMPLER CERTIFICATION

I, Craig Raines, Operator, do HEREBY CERTIFY
(Print Name) (Print Title)

that the above public water system and sample collection information is complete and correct.

Signature: Craig Raines Date: 6/30/10

Certified Operator #: A-007960 Phone #: 407-394-3222 Sampler's Fax #: 352-242-0565

Sampler's E-mail: caraines@uiwater.com

Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format

LABORATORY CERTIFICATION INFORMATION (to be completed by lab - please type or print legibly)

Lab Name: Flowers Chemical Laboratories, Inc.

Florida DOH Certification #: E83018

Certification Expiration Date: 6/30/2010

ATTACH CURRENT DOH ANALYTE SHEET*

Address: P. O. Box 150597, Altamonte Springs, FL 32715-0597

Phone #: 407-339-5984

Were any analyses subcontracted? Yes No If yes, please provide DOH certification number(s): _____

ATTACH DOH ANALYTE SHEET FOR EACH SUBCONTRACTED LAB*

ANALYSIS INFORMATION (to be completed by lab)

Date Sample(s) Received: 05/28/10

PWS ID (From Page 1): _____

Sample Number (From Page 1): 124340DW1

Lab Assigned Report # or Job ID: 124340

Group(s) analyzed and results attached for compliance with Chapter 62-550, F.A.C. (check all that apply)

Inorganics

All Except Asbestos

Partial

Nitrate

Nitrite

Asbestos

Synthetic Organics

All 30

All Except Dioxin

Partial

Dioxin Only

Volatile Organics

All 21

Partial

Disinfection Byproducts

Trihalomethanes

Haloacetic Acids

Chlorite

Bromate

Radionuclides

Single Sample

Qtrly Composite**

Secondaries

All 14

Partial

LAB CERTIFICATION

I, Jefferson S. Flowers, Technical Director, do HEREBY CERTIFY that all attached analytical data are correct and unless noted meet all requirements of the National Environmental Laboratory Accreditation Conference (NELAC).

Signature: _____



Date: 06/16/10

* Failure to provide a valid and current Florida DOH certification number and a current Analyte Sheet for the attached analysis results will result in rejection of the report and possible enforcement against the public water system for failure to sample, and may result in notification of the DOH Bureau of Laboratory Services.

** Please provide radiological sample dates & locations for each quarter.

CONFIRMATION AND NOTIFICATION IS REQUIRED WITHIN 24 HRS FOR NITRATE MCL EXCEEDANCES

NON-DETECTS ARE TO BE REPORTED AS THE MDL WITH A "U" QUALIFIER. (Non-detects reported as "BDL" or with a "<" are not acceptable.)

Compliance Determination (to be completed by DEP or DOH - attach notes as necessary)

Sample Collection & Analysis Satisfactory Yes No

Replacement Sample or Report Requested (circle or highlight group(s) above)

Person Notified: _____

Date Notified: _____

DEP/DOH Reviewing Official: _____

**Florida Department of Environmental Protection
Safe Drinking Water Program Laboratory Reporting Format**

SYNTHETIC ORGANICS
62-550.310(2)(c)

Report Number / Job ID: 124340 DW 1
PWS ID (From Page 1): 3354883

Contam ID	Contam Name	MCL	Units	Analysis Result	Qualifier	Analytical Method	Lab MDL	RDL	Extraction Date	Analysis Date	Analysis Time	DOH Lab Cert #
2039	Di(2-ethylhexyl)phthalate	6	ug/L	0.600	U	EPA525.2	0.600	0.6	08/09/10	06/15/10		E83018

DRINKING WATER MICROBIAL SAMPLE COLLECTION & LABORATORY REPORTING FORMAT

(R2-MG 730 Reporting Format Effective 01/1/99, Revised 03/2010)

Tri-Tech Analytical Laboratories, Inc
7240 Old Cheney Hwy
Orlando, Florida 32807
DOH# E83294
Report Number: 10-12-258 Sub-Contract Lab

Lab Receipt Date & Time: 12-9-10 0900
 Analysis Date & Time: 12-9-10 0930
 Sample Acceptance Criteria:
 Sample Preservation: On Ice Not On Ice _____ °C
 Disinfectant Check: Not Detected _____ mg/L
 This sample does not meet the following NELAC requirements:

Analysis Requested: (check all that apply)
 Total Coliform/E. coli Total Coliform/Fecal Enterococci Coliphage HPC Other: MF

Public Water System (PWS) Name: Lake Utility Services Inc., North PWS I.D. 3354883
 PWS Address: 2425 South US HWY 27 City: Clermont
 PWS or PWS Owner's Phone #: (407) 869 - 1919 Fax #: (352) 242 - 0565
 Collector: Brian Eubanks Collector's Phone #: (407) 402 - 9079

Type of Supply: (check only one)
 Community Water System Non-Transient Non-community Water System Transient Non-community Water System
 Limited Use System Bottled Water Private Well Swimming Pool Other: _____

Reason for Sampling: (check all that apply)
 Distribution Routine Distribution Repeat Raw (triggered or assessment) Raw (triggered or assessment) additional Well Survey
 Clearance Replacement (also check type of sample being replaced) Boil Water Notice Other: _____

Sample Collection Date: 12/8/10

To be completed by collector of sample						To be completed by lab				
Sample #	Sample Point (Location or Specific Address)	Sample Collection Time	Sample Type ¹	Disinfectant Residual (mg/L)	pH	Analysis Method(s) ² : <u>9220BIM, 9220BIM, 9220BIM, 9220BIM, 9220BIM</u>				
						Non-Coliform	Total Coliform	Fecal, E. coli, Enterococci, or Coliphage ³	Data Qualifier ⁴	Lab Sample #
O1	Oranges Well #1	9:45am	R	0.0		A				1
HP1	Highland Point Well #1	9:50am	R	0.0		A				2
LCH1	Lake Crescent Hills Well #1	10:00am	R	0.0		A				3
CW1	Crescent West Well #1	10:05am	R	0.0		A				4
CB1	Crescent Bay Well #1	10:10am	R	0.0		A				5

Average of disinfectant residuals for distribution routine & repeat samples.⁵ Free chlorine or Total chlorine (circle one):
 Disinfectant Residual Analysis Method:
 OPD Colorimetric Other: _____
 Person performing disinfectant analysis is (see instructions on reverse):
 A certified operator (# B - 0014073) _____
 Supervised by certified operator (# _____)
 Employed by a certified lab Employed by DEP or DOH
 Authorized representative of supplier of water

Unless otherwise noted, all tests are performed in accordance with NELAC standards, and the results relate only to the samples.
 Date and time PWS notified by lab of positive results: _____
 Date and time DEP/DOH notified by lab of positive results: _____
 Date Report Issued: _____
 Lab Signature: _____
 Title: _____

Name & Mailing Address of Person to Receive Report:
 Utilities, Inc. of Florida
 200 Weathersfield Ave.
 Altamonte Springs, FL 32714

Satisfactory DEP/DOH USE ONLY
 Incomplete Collection InformationE
 Repeat Samples Required
 Replacement Samples Required
 Date Reviewed by DEP/DOH: _____
 DEP/DOH Reviewing Official: _____

¹ For Sample Types see Instructions Item 1.1.
² For Analysis Methods see Instructions Item 1.1.
³ Please circle appropriate selection.
⁴ Defined in Florida Administrative Code Rule 62-940, Table 1.
⁵ Computed for community & non-transient non-community systems serving populations of 100 and including 4,000. Do not include low or zero samples at the average.

File: 6LD.3.2